

## RE: Extractive Industry Disclosure

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**From:** "Marcus, Anthony" <anthony.marcus@treasury.gov>  
**To:** "Meisels, Amy (Greer)" <amy.meisels@treasury.gov>, "Driano, Susan" <susan.driano@treasury.gov>, "Hurley, John" <john.hurley@treasury.gov>, "Baker, Susan L" <susan.baker@treasury.gov>, "Sullivan, Matthew" <matthew.sullivan@treasury.gov>, "Klein, Jeffrey" <jeffrey.klein@treasury.gov>  
**Cc:** "Meyer, Eric" <eric.meyer@treasury.gov>, "Carlson, Curtis" <curtis.carlson@treasury.gov>  
**Date:** Mon, 06 Feb 2017 23:02:49 +0000

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Where does this now stand? Memo in CT just has four very different options.

This seems to me a very substantive issue, which needs to go to a high level (note the memo is to GC/leg for signing the letter, but not clear who on policy side should make decision.

Perhaps we should raise in senior staff.

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**From:** Meisels, Amy (Greer)  
**Sent:** Monday, February 06, 2017 5:56 PM  
**To:** Driano, Susan; Hurley, John; Baker, Susan L; Sullivan, Matthew; Klein, Jeffrey  
**Cc:** Meyer, Eric; Marcus, Anthony; Carlson, Curtis  
**Subject:** RE: Extractive Industry Disclosure

Apologies – this was very much an imperfect process. You are totally right that inclusiveness should always be the way we go about making a decision.

I'll try to be more on top of this in the future.

G

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**From:** Driano, Susan  
**Sent:** Monday, February 06, 2017 5:52 PM  
**To:** Hurley, John; Baker, Susan L; Meisels, Amy (Greer); Sullivan, Matthew; Klein, Jeffrey  
**Cc:** Meyer, Eric; Marcus, Anthony; Carlson, Curtis  
**Subject:** RE: Extractive Industry Disclosure

I would echo that concern.

Higher ups may have ended up in the same place but it would have been nice to have been able to make the case for either no response or neutrality.

SD

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**From:** Hurley, John  
**Sent:** Monday, February 06, 2017 5:40 PM  
**To:** Baker, Susan L <[Susan.Baker@treasury.gov](mailto:Susan.Baker@treasury.gov)>; Driano, Susan <[Susan.Driano@treasury.gov](mailto:Susan.Driano@treasury.gov)>; Meisels, Amy (Greer) <[Amy.Meisels@treasury.gov](mailto:Amy.Meisels@treasury.gov)>; Sullivan, Matthew <[Matthew.Sullivan@Treasury.gov](mailto:Matthew.Sullivan@Treasury.gov)>  
**Cc:** Meyer, Eric <[Eric.Meyer@treasury.gov](mailto:Eric.Meyer@treasury.gov)>  
**Subject:** RE: Extractive Industry Disclosure

I know senior folks are pressed for time, but going forward I plead for a more inclusive process/discussion where the various factors at play can be presented by the parties most familiar with them, before a decision is made.

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**From:** Baker, Susan L  
**Sent:** Monday, February 06, 2017 5:27 PM  
**To:** Driano, Susan; Meisels, Amy (Greer); Sullivan, Matthew  
**Cc:** Hurley, John; Carlson, Curtis  
**Subject:** RE: Extractive Industry Disclosure

OK, we will make sure that is in the note text.

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**From:** Driano, Susan  
**Sent:** Monday, February 06, 2017 5:26 PM  
**To:** Meisels, Amy (Greer); Sullivan, Matthew  
**Cc:** Baker, Susan L; Hurley, John; Carlson, Curtis  
**Subject:** RE: Extractive Industry Disclosure

Concerns on AF front are driven by the message this sends about the importance USG places on transparency and anti-corruption. EITI is just one piece of that.  
SD

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**From:** Meisels, Amy (Greer)  
**Sent:** Monday, February 06, 2017 4:58 PM  
**To:** Sullivan, Matthew <[Matthew.Sullivan@Treasury.gov](mailto:Matthew.Sullivan@Treasury.gov)>  
**Cc:** Baker, Susan L <[Susan.Baker@treasury.gov](mailto:Susan.Baker@treasury.gov)>; Hurley, John <[John.Hurley@treasury.gov](mailto:John.Hurley@treasury.gov)>; Driano, Susan <[Susan.Driano@treasury.gov](mailto:Susan.Driano@treasury.gov)>; Carlson, Curtis <[Curtis.Carlson@treasury.gov](mailto:Curtis.Carlson@treasury.gov)>  
**Subject:** RE: Extractive Industry Disclosure

Got it. Thanks.

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**From:** Sullivan, Matthew  
**Sent:** Monday, February 06, 2017 4:57 PM  
**To:** Meisels, Amy (Greer)  
**Cc:** Baker, Susan L; Hurley, John; Driano, Susan; Carlson, Curtis  
**Subject:** Extractive Industry Disclosure

Greer,

As Susan mentioned, we are looking to get Andy's guidance on a on developing a Treasury recommendation on whether the President should sign a bill that would nullify the extractive industry disclosure rule that is part of Dodd-Frank. The memo on this issue is pasted below and on CT [here](#).

IMB, along with DF, supports the recommendation to sign, but the Africa Office and Debt and Development have concerns with this recommendation, particularly because of its implications for US participation in the Extractive Industries Transparency Initiative. We wanted to see if we could meet with Andy to discuss briefly. Susan will be joining a meeting at 5:30pm with DF on this issue.

Let me know if you have any questions.

Thanks,

Matt

#### **BACKGROUND AND BILL SUMMARY:**

H.J. Res. 41 was passed by voice vote in both the House (235 – 187 on February 1, 2017) and the Senate (52 – 48 on February 2, 2017), pursuant to the Congressional Review Act. It expresses congressional disapproval of a rule submitted by the Securities and Exchange Commission (SEC) relating to "Disclosure of Payments by Resource Extraction Issuers" (the Disclosure Rule). If enacted, it would nullify the Disclosure Rule and prevent the SEC from reissuing a rule that is substantially the same.

#### **DISCUSSION:**

The SEC issued the Disclosure Rule in compliance with Section 1504 of Dodd-Frank, which directs the SEC to issue a rule requiring certain resource extraction companies to include in their annual reports information relating to payments made to governments for the purpose of the commercial development of oil, natural gas, or minerals. The SEC sought to finalize the rule in a way that would support the U.S. government's commitment to international transparency promotion efforts relating to commercial development of oil, natural gas, and minerals.

Supporters of the Disclosure Rule argue it is needed to help fight corruption and increase transparency in developing countries. They also argue that it provides investors with information about a company's potential contribution to, or inadvertent facilitation of, corruption that could lead to future lawsuits or enforcement actions. Supporters also argue that in the absence of information from the Disclosure Rule, the Extractive Industry Transparency Initiative will be forced to rely on voluntary reporting, which has been and will likely continue to be limited. Critics of the Disclosure Rule argue that it requires disclosure of information immaterial to an investment decision, increasing costs for companies without providing a corresponding benefit to investors. Critics also argue that the rule could lead to potential competitive disadvantages for U.S. issuers in cases where their competitors are not subject to similar requirements. Though the SEC stated it would consider exemptive relief for legally prohibited disclosures on a case-by-case basis if warranted, critics have pointed to uncertainty as to how that would be done. Competition concerns are mitigated somewhat by the recent adoption of similar rules in the EU and Canada.

While H.J. Res. 41 nullifies the Disclosure Rule, it does not eliminate section 1504 of Dodd-Frank. Thus, the SEC would still be required to promulgate a regulation, albeit one that is not substantially the same to the existing Disclosure Rule. Section 1504 also includes a statutory deadline for the SEC to promulgate the rule. The SEC did not meet that deadline in the original process, which resulted in a lawsuit and a court compelling promulgation of the rule. Similar litigation risk could arise if the SEC were to not promulgate a new rule in time.

#### **CONCLUSION**

OPTION 1: We recommended that the President sign H.J. Res. 41 into law.

OPTION 2: We recommend that the President veto H.J. Res. 41.

OPTION 3: Treasury staff does not have a recommendation whether the President should sign H.J. Res. 41 into law or veto it.

OPTION 4: Do not respond to OMB; staff engage in informal discussion.

Attachments:

Tab 1 Enrolled Bill Letter

Tab 2 H.J. Res. 41



## FW: HJ Res 41

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**From:** "Klein, Jeffrey" <jeffrey.klein@treasury.gov>  
**To:** "Marcus, Anthony" <anthony.marcus@treasury.gov>, "Meisels, Amy (Greer)" <amy.meisels@treasury.gov>, "Hurley, John" <john.hurley@treasury.gov>, "Driano, Susan" <susan.driano@treasury.gov>, "Baker, Susan L" <susan.baker@treasury.gov>, "Carlson, Curtis" <curtis.carlson@treasury.gov>, "Meyer, Eric" <eric.meyer@treasury.gov>, "Sullivan, Matthew" <matthew.sullivan@treasury.gov>  
**Date:** Mon, 06 Feb 2017 23:36:35 +0000  
**Attachments:** Action Memo HJRES41.docx (159 kB); Letter to OMB.docx (29.64 kB)

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Rochelle and Luke met with Craig, (b)(5) AC

(b)(5) AC I agree we need to work on process. Here's what the AM/letter looks like:

Updated versions on CT

([https://ct.treasuryecm.gov/do/execsec/\\_layouts/15/Treasury.ECM.ExecSecCT/main.aspx?ID=2017-SE-0220](https://ct.treasuryecm.gov/do/execsec/_layouts/15/Treasury.ECM.ExecSecCT/main.aspx?ID=2017-SE-0220))

and attached

<<...>> <<...>>

## Re: Enrolled Bill HJRes 41

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**From:** "Baker, Susan L" <susan.baker@treasury.gov>  
**To:** "Carlson, Curtis" <curtis.carlson@treasury.gov>  
**Cc:** "Sullivan, Matthew" <matthew.sullivan@treasury.gov>  
**Date:** Tue, 07 Feb 2017 03:36:17 +0000

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Thank you for that explanation.

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Susan L. Baker, susan.baker@treasury.gov

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**From:** Carlson, Curtis  
**Sent:** Monday, February 6, 2017 6:57 PM  
**To:** Baker, Susan L  
**Cc:** Sullivan, Matthew  
**Subject:** Re: Enrolled Bill HJRes 41

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USEITI decided to only ask those firms representing about 80 percent of interior revenues to voluntarily report and reconcile revenues. The 80 percent figure was deemed to be the material threshold by USEITI for the first round of reporting. Roughly 41 firms accounted for 80 percent of payments to Interior for production on federal land. There are large numbers of smaller firms that account for the remaining 20 percent. Income tax payments were not included in the threshold determination as these can't be disclosed by the IRS. These 41 companies were asked to report their taxes however.

Of the 41 firms about 5-6 are not public companies. Several of these firms are partnerships that do not pay federal income tax directly. The income and losses are passed through to individual owners, hence the term passthroughs. No individual taxes were included in EITI. Any passthrough company would have no taxes to report, only payment to Interior.

Curtis

Sent from my BlackBerry 10 smartphone.

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**From:** Baker, Susan L  
**Sent:** Monday, February 6, 2017 6:40 PM  
**To:** Carlson, Curtis  
**Cc:** Sullivan, Matthew  
**Subject:** RE: Enrolled Bill HJRes 41

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Curtis, I don't understand the math below. Of the firms operating on federal land, how many are publicly listed (i.e. subject to SEC disclosure rules)? What do you mean by 5 being "pass throughs"? Thanks for your help.

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**From:** Carlson, Curtis  
**Sent:** Monday, February 06, 2017 1:19 PM  
**To:** Hurley, John; Baker, Susan L; Stuart, Patrick; Klein, Jeffrey; Driano, Susan; Veltri, Joanna  
**Cc:** Wisner, Peter; Sullivan, Matthew; Pelton, Billy (Bill)  
**Subject:** Re: Enrolled Bill HJRes 41

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As a practical matter the civil society members of the USEITI expressed the view that with out 1504 rules they may be unwilling to continue with EITI.

In addition, of the approximately 41 companies who operate on federal land and are part of USEITI around 5 are passthroughs. USEITI only focuses on firm operating on federal land that represent around 80 percent of royalty and bonus payments. The focus has really been on public companies and the latest

USEITI recommendation was to use taxes reported to SEC for compliance. The few private firms left would be an issue with the international EITI Board but I think the USEITI members including civil society members would be willing to argue that SEC reporting was enough. Without the SEC reporting there is nothing to point to. Voluntary reporting under USEITI has not been very successful.

I'd be happy to discuss this more when I am back in the office.

Sent from my BlackBerry 10 smartphone.

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**From:** Hurley, John  
**Sent:** Monday, February 6, 2017 12:59 PM  
**To:** Baker, Susan L; Stuart, Patrick; Klein, Jeffrey; Driano, Susan; Veltri, Joanna  
**Cc:** Wisner, Peter; Carlson, Curtis; Sullivan, Matthew; Pelton, Billy (Bill)  
**Subject:** RE: Enrolled Bill HJRes 41

I defer to Curtis, who knows much more about this than me. But I was told that the USG made a commitment to implement EITI (<https://www.doi.gov/eiti>) and that the new action would make it very difficult, if not impossible, to move ahead with implementation.

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**From:** Baker, Susan L  
**Sent:** Monday, February 06, 2017 12:42 PM  
**To:** Hurley, John; Stuart, Patrick; Klein, Jeffrey; Driano, Susan; Veltri, Joanna  
**Cc:** Wisner, Peter; Carlson, Curtis; Sullivan, Matthew; Pelton, Billy (Bill)  
**Subject:** RE: Enrolled Bill HJRes 41

I don't think that's true. 1504 got you disclosure from publicly listed firms, but to be compliant with EITI, you would also need disclosure from private firms. The effort to get the private firms to disclose could be expanded to include all of them.

Securities markets disclosure only gets you so far. Not all companies are subject to SEC rules.

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**From:** Hurley, John  
**Sent:** Monday, February 06, 2017 12:40 PM  
**To:** Stuart, Patrick; Klein, Jeffrey; Driano, Susan; Veltri, Joanna; Baker, Susan L  
**Cc:** Wisner, Peter; Carlson, Curtis  
**Subject:** RE: Enrolled Bill HJRes 41

+ Curtis.

I believe it would be appropriate to include a statement that eliminating 1504 would make implementation of the EITI standard in the United States virtually impossible. That is arguably relevant information.

JH

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**From:** Stuart, Patrick  
**Sent:** Monday, February 06, 2017 11:15 AM  
**To:** Klein, Jeffrey; Driano, Susan; Hurley, John; Veltri, Joanna; Baker, Susan L  
**Cc:** Wisner, Peter  
**Subject:** RE: Enrolled Bill HJRes 41

+ Susan Baker since this has an SEC angle.

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**From:** Klein, Jeffrey  
**Sent:** Monday, February 06, 2017 11:00 AM  
**To:** Stuart, Patrick <[Patrick.Stuart@treasury.gov](mailto:Patrick.Stuart@treasury.gov)>; Driano, Susan <[Susan.Driano@treasury.gov](mailto:Susan.Driano@treasury.gov)>; Hurley, John <[John.Hurley@treasury.gov](mailto:John.Hurley@treasury.gov)>; Veltri, Joanna <[Joanna.Veltri@treasury.gov](mailto:Joanna.Veltri@treasury.gov)>  
**Cc:** Wisner, Peter <[Peter.Wisner@treasury.gov](mailto:Peter.Wisner@treasury.gov)>  
**Subject:** RE: Enrolled Bill HJRes 41

Thanks. John and Joanna – on the resource extraction transparency letter, Susan has raised, among other things, the impact on the EITI. Shouldn't the letter mention the effect of disapproving the rule on U.S. participation in the EITI?

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**From:** Stuart, Patrick  
**Sent:** Monday, February 06, 2017 10:10 AM  
**To:** Klein, Jeffrey; Driano, Susan; Hurley, John; Veltri, Joanna  
**Cc:** Wisner, Peter  
**Subject:** RE: Enrolled Bill HJRes 41

The Development and Debt Policy Office has usually taken the lead.



---

**From:** Klein, Jeffrey  
**Sent:** Monday, February 06, 2017 9:44 AM  
**To:** Driano, Susan <[Susan.Driano@treasury.gov](mailto:Susan.Driano@treasury.gov)>  
**Cc:** Wisner, Peter <[Peter.Wisner@treasury.gov](mailto:Peter.Wisner@treasury.gov)>; Stuart, Patrick <[Patrick.Stuart@treasury.gov](mailto:Patrick.Stuart@treasury.gov)>  
**Subject:** RE: Enrolled Bill HJRes 41

I've made an edit and comments along these lines. Who is the lead in the USG for the EITI?

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**From:** Driano, Susan  
**Sent:** Monday, February 06, 2017 8:57 AM  
**To:** Klein, Jeffrey  
**Cc:** Wisner, Peter; Stuart, Patrick  
**Subject:** RE: Enrolled Bill HJRes 41

Sorry – my other question is (b)(5) AC  
(b)(5) AC  
SD

---

**From:** Driano, Susan  
**Sent:** Monday, February 06, 2017 8:54 AM  
**To:** Klein, Jeffrey <[Jeffrey.Klein@treasury.gov](mailto:Jeffrey.Klein@treasury.gov)>  
**Cc:** Wisner, Peter <[Peter.Wisner@treasury.gov](mailto:Peter.Wisner@treasury.gov)>; Stuart, Patrick <[Patrick.Stuart@treasury.gov](mailto:Patrick.Stuart@treasury.gov)>  
**Subject:** Enrolled Bill HJRes 41

[Enrolled Bill HJRES41, 2017-SE-0220.](#)

[Clearance Tracker Homepage](#)

Jeff – I put a question in the CT doc. (b)(5) AC  
(b)(5) AC

I will be at NSC from 9:30 to 11:00.

Susan

## EITI Newsletter: February 2017

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**From:** "OS, USEITI" <useiti@ios.doi.gov>

**To:** Betsy Taylor <betsyt@vt.edu>, Betsy Taylor <betsy.taylor@gmail.com>, Brian Sanson <bsanson@umwa.org>, Daniel Dudis <ddudis@citizen.org>, Danielle Brian <dbrian@pogo.org>, David Chambers <dchambers@csp2.org>, Isabel Munilla <imunilla@oxfamamerica.org>, Jana Morgan <jmorgan@pwwypusa.org>, Jennifer Krill <jkrill@earthworksaction.org>, Keith Romig <kromig@usw.org>, Lynda Farrell <lynda@pscoalition.org>, Michael Levine <mlevine@oceana.org>, Michael Ross <mross@polisci.ucla.edu>, Neil R Brown <neil@neilrobertbrown.com>, Paul Bugala <pbugala@gmail.com>, Rebecca Adamson <radamson@firstpeoples.org>, Veronica Slajer <vaslajer@northstargrp.com>, Zorka Milin <zmilin@globalwitness.org>, Bruce Barnett <bbarnett@choctawnation.com>, Claire Ware <claire.ware007@yahoo.com>, "Carlson, Curtis" <curtis.carlson@treasury.gov>, Greg Gould <greg.gould@onrr.gov>, Jim Steward <jim.steward@onrr.gov>, Julie A Lenoir <jlenoir@blackfeetnation.com>, Marina Voskanian <marina.voskanian@slc.ca.gov>, Michael D Matthews <mike.matthews@wyo.gov>, Mike Smith <mike.smith@iogcc.state.ok.us>, Aaron P. Padilla <padillaa@api.org>, Christopher Chambers <christopher\_chambers@fmi.com>, David Romig <david\_romig@fmi.com>, Edwin Mongan <edwin.mongan@bhpbilliton.com>, Johanna Nesseth Tuttle <johanna.nesseth@chevron.com>, Michael Gardner (RTHQ) <michael.gardner@riotinto.com>, Nicholas Cotts <nicholas.cotts@newmont.com>, Nicholas Welch <nick.welch@nblenergy.com>, Phillip Denning <phillip.denning@shell.com>, Stella Alvarado <stella.alvarado@anadarko.com>, Susan Ginsberg <sginsberg@ipaa.org>, Veronika Kohler <vkohler@nma.org>

**Cc:** Mia Steinle <msteinle@pogo.org>, Emily Hague <hague@api.org>, Judith Wilson <judith.wilson@onrr.gov>, Chris Mentasti <chris.mentasti@onrr.gov>, Jennifer Malcolm <jennifer.malcolm@onrr.gov>, "Norfleet, Charles" <charles.norfleet@boem.gov>, Robert Kronebusch <robert.kronebusch@onrr.gov>, Treci Johnson <treci.johnson@onrr.gov>, Nathan Brannberg <nathan.brannberg@onrr.gov>

**Date:** Tue, 07 Feb 2017 12:05:28 +0000

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Four new Validation results, 44 beneficial ownership roadmaps, 25 open data policies and 16 EITI Reports.

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February 2017 Newsletter



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Regards,

USEITI Secretariat  
202-208-0272 voicemail

## The EITI is generating change: message from Jonas

Dear readers,

Since last December, [16 EITI Reports](#) and [44 beneficial ownership roadmaps](#) have been published, now [five countries have made meaningful progress](#) in implementing the EITI Standard, and [25 open data policies are available to the public](#). These are exciting developments that show how governments, companies and civil society have used the EITI to help address their challenges, including making direct recommendations on reforms in the extractive sector.

The EITI is changing and the old world of pass-fail is making way for a more encouraging model which recognises that progress is ongoing and that the focus should be as much on making meaningful reforms as on ticking boxes. Six more [Validations began on 1 January](#) including Honduras, Iraq, Mozambique, Philippines, Tanzania and Zambia. Moving forward with beneficial ownership, the next step is now to implement the roadmaps. I look forward to this year as we continue to work together with countries to strengthen the EITI and the impact that it is having. Open data will be a catalyst for public debate.

In 2017, we count on you to [analyse the data](#), contribute to public debate and hold your leaders accountable. In this way, the work of the EITI can lead to reforms aimed at improving extractive sector governance.

Kind regards,  
Jonas Moberg

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## Update on US Disclosure Rules

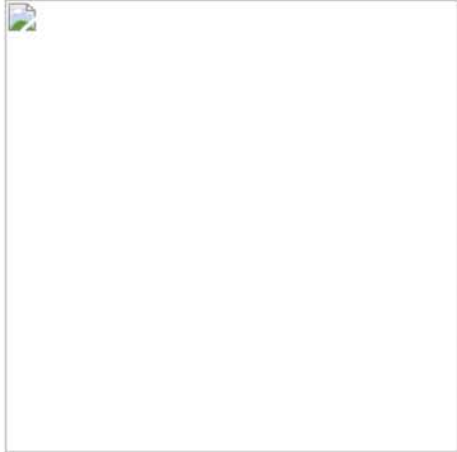
The US Congress has [voted](#) to “disapprove” the [rule](#) submitted by the SEC relating to “Disclosure of Payments by Resource Extraction Issuers” required by section 1504 of the Dodd Frank Act. While this move still requires Presidential approval, this seems likely in the coming days. The outlook and implications are less clear. There may be further efforts by the SEC to redraft the rule, but also efforts to repeal or amend the Dodd Frank Act.

The EITI’s earlier statement on the SEC’s regulation on mandatory company disclosure on 1504 is available [here](#). Our aim is to ensure responsible and transparent resource governance and this requires multiple efforts. The SEC took great care in drafting these rules to ensure that they complement the EITI’s efforts and avoid duplication. Since the legislation was passed in the United States, similar rules have entered into force in a number of jurisdictions including in Canada, the European Union and Norway. On the eve of the decision last week, the EITI Chair urged Congress to ensure that any action does not undermine these hard-won gains (see statement [here](#)).

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## Validations: four countries have made 'meaningful progress'

New batch of Validations shows impressive and tangible improvements in the running of the extractive sector in all four countries.



### Assessing progress in extractive resource governance

Let's begin by refreshing our knowledge on the topic. What is EITI Validation about and what does it seek to measure?

Read our introduction page on [Validation](#).

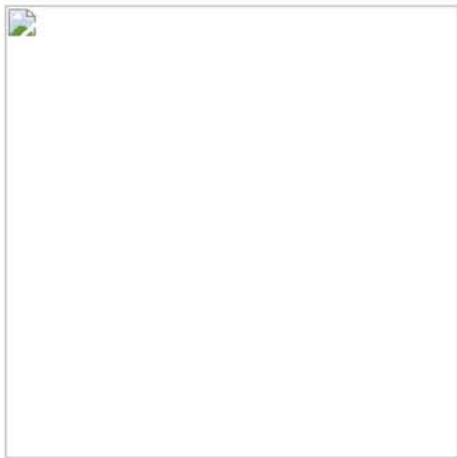
So far, five countries have been validated against the 2016 EITI Standard, four since the beginning of 2017. Read a full overview of the [Validation results](#) and check out which countries are [up next](#) for Validations.





#### **Mongolia Validation: highlights governance impacts**

Increased activities at the district and province levels, including through EITI sub-councils, has contributed to public debate and increased transparency in Mongolia. Validation results emphasise improved access to extractive information to local residents, trust building, among other factors. [Find out more.](#)



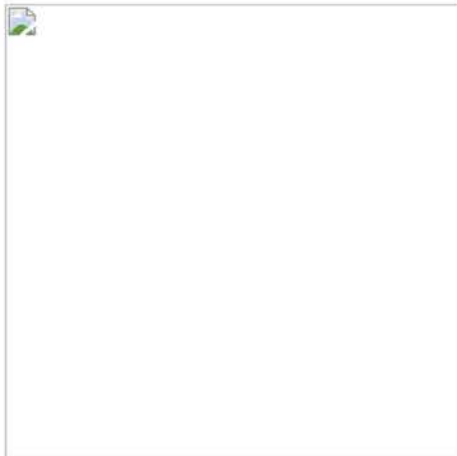
#### **Nigeria Validation: recognises progress in addressing natural resource governance**

The first country in Africa to implement the EITI, Nigeria has developed one of the most extensive EITI reporting processes globally. Validation spotlights Nigeria's efforts leading to the recovery of more than USD 2.4 billion. [Find out more.](#)



#### **Peru Validation: Peru leads the way in EITI implementation in Latin America**

As one of the pioneer countries in implementing the EITI, Validation result shows that Peru has used the EITI to strengthen transparency and improve the management of revenues from the oil, gas and mining sectors. [Find out more.](#)



#### **Timor-Leste Validation: highlights the potential of embedding transparency**

In Timor-Leste, a key finding from Validation is the extent to which transparency is already embedded into government institutions and practices overseeing the oil sector. [Find out more.](#)

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## **Beneficial ownership**



Over the past months, 44 EITI countries have published their plans of how to disclose the real owners of companies in their extractive sector by January 2020. Find out [what some countries are planning to do](#) and which countries have [published beneficial ownership roadmaps](#) so far.

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## Country focus

We begin this year's country focus with analyses of EITI Reports that came in at the end of 2016. We look into Azerbaijan for new report and visit of the Chair, Ghana, Lebanon , Mongolia, Philippines and Zambia.



### **Azerbaijan: Revenue from the extractives declines in 2015**

Azerbaijan received USD 8.9 bn from the extractive sector in 2015, which is equivalent to 50.7% of the total government



budget in that year. However, this is a decline compared to 2014. [Read more>](#)



#### **Azerbaijan: EITI Chair meets Azerbaijan's President Ilham Aliyev**

EITI Chair Fredrik Reinfeldt meets with President Ilyam Aliyev and civil society during his visit to Baku. [Read more.](#)



#### **Ghana's new government: new impetus to curb corruption?**

Ghana has made significant strides in extractive industry governance. As the new government assumes office, unmasking the real owners of extractive companies will remain key in the government's quest to curb corruption. [Read more >](#)



### **Lebanon commits to implement EITI**

Lebanon announced its intention to join the EITI with the aim of establishing good governance before significant production. What are the next steps? [Read more >](#)



### **Mongolia: managing mining leases**

Amongst most tangible improvements in Mongolia's oil, gas and mining governance during the ten years of EITI implementation has been in the management of mining licenses. Yet there is still room for fine-tuning the system, the country's tenth EITI Report highlights. [Read more >](#)



#### **Philippines: mining information for local government**

In line with the Philippine government's agenda for responsible mining, the new administration launched an extensive audit of financial, environmental and social obligations of mining companies examining, says the 2014 EITI Report. [Find out more >](#)



#### **Zambia: Fighting corporate tax evasion with data**

Despite shrinking revenues, Zambia is tightening its tax systems. The 2015 EITI Report indicates, among other things, some reforms underway to strengthen the legal and fiscal framework. [Find out more.](#)

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## **Global perspective**

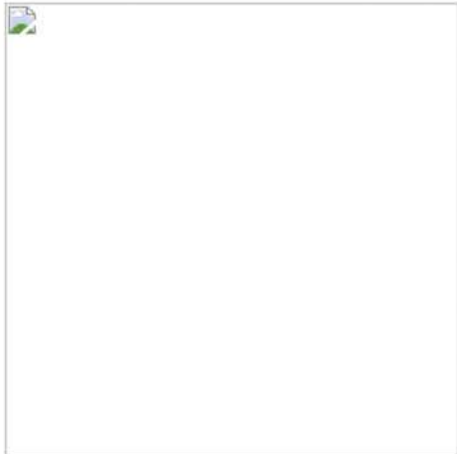


A blog on the link between EITI and the United Nations Sustainable Development Goals and new research analyses EITI effectiveness perspective.



#### **Shifting focus from the what to the how**

How the EITI will contribute to the Sustainable Development Goals. Country Manager Emine Isciel explains the link between the EITI and the targets set out in the SDGs. [Read more >](#)



#### **New research: core conditions for greater transparency**

Newly released research suggests that the EITI helps to improve government transparency when two core conditions are in place. [Find out these two conditions>](#)

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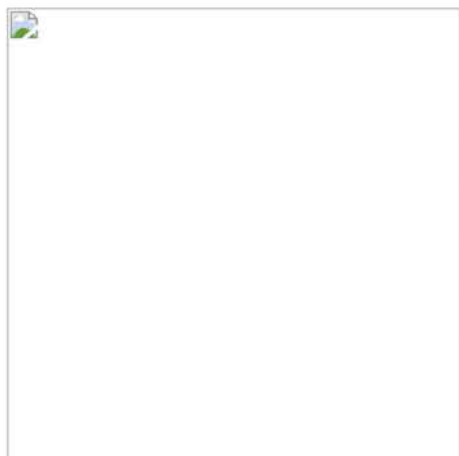
## What's happening at the EITI

Overview of Board decisions, consultation on governance review and the next Board meeting.



### EITI Board to meet in Bogota.

The next Board meeting will take place from 8-9 March 2017 in Bogota, Colombia. [Find out more >](#)



### New on [eiti.org](http://eiti.org): Board decision overview

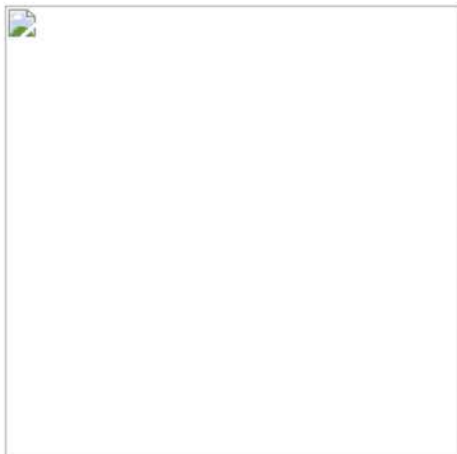
Do you want to know what Board decision has been taken and when? The International Secretariat has put together an

overview of all Board decisions for easy access. [Find out more.](#)



**Now open: consultation on EITI constituency governance**

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The Extractive Industries Transparency Initiative (EITI) is a **global standard** to promote the open and accountable management of oil gas and mineral resources. Visit us at [eiti.org](http://eiti.org).

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## RE: Dodd-Frank 1504

---

**From:** "Carlson, Curtis" </o=ustreasury/ou=do/cn=recipients/cn=carlsonc">  
**To:** "Watson, Micah L" <watsonml@state.gov>  
**Date:** Fri, 10 Feb 2017 17:33:31 +0000

---

Give me a call. I can't imagine that, under current EITI standards, we can get validated at this point.

---

Curtis Carlson  
Office of Tax Analysis  
U.S. Department of the Treasury  
(b)(6)  
curtis.carlson@treasury.gov

---

**From:** Watson, Micah L [mailto:WatsonML@state.gov]  
**Sent:** Friday, February 10, 2017 12:31 PM  
**To:** Carlson, Curtis  
**Subject:** FW: Dodd-Frank 1504

Curtis, are you available today to discuss? DOS will not be officially commenting to NSC or OMB, but I'd like to provide NSC a concise disentanglement of HJR 41 from USEITI validation. I'm not convinced that HJR 41 means the United States cannot be successfully validated; I know many CSOs are making that claim but I don't believe the USG (Treasury or DOI) is making that claim. You're the experts, but my read from EITI reports is that the U.S.' biggest shortcoming is corporate income tax reporting. Is there anything that I can tell the NSC? Much appreciated. I'm at (b)(6)

-----Original Message-----

From: Eshbaugh, Mark J. EOP/NSC (b)(6)  
Sent: Friday, February 10, 2017 8:52 AM  
To: Warlick, Mary B; Gibson, Kimberly N (Nicole); Watson, Micah L  
Subject: Dodd-Frank 1504

I need to provide comments on the attached today. Would appreciate any thoughts from ENR since you worked on this. Sorry for the short turnaround, but it just hit my inbox. Let me know if a call is easier.

--  
Mark J. Eshbaugh  
Director for Energy  
National Security Council  
(b)(6)

SBU  
This email is UNCLASSIFIED.

## RE: Dodd-Frank 1504

---

**From:** "Carlson, Curtis" </o=ustreasury/ou=do/cn=recipients/cn=carlsonc">  
**To:** "Watson, Micah L" <watsonml@state.gov>  
**Date:** Fri, 10 Feb 2017 19:14:17 +0000

---

I just saw the protest letter from civil society. I left early at 2:00 so I also missed the fireworks at the end.

---

Curtis Carlson  
Office of Tax Analysis  
U.S. Department of the Treasury  
(b)(6)  
curtis.carlson@treasury.gov

---

**From:** Watson, Micah L [mailto:WatsonML@state.gov]  
**Sent:** Friday, February 10, 2017 12:31 PM  
**To:** Carlson, Curtis  
**Subject:** FW: Dodd-Frank 1504

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--  
Mark J. Eshbaugh  
Director for Energy  
National Security Council  
(b)(6)

SBU  
This email is UNCLASSIFIED.

## RE: Updated Invitation: USEITI Implementation Subcommittee @ Weekly from 11am to 12:30pm on Wednesday (greg.gould@onrr.gov)

**From:** "Platts, Sarah (US - Arlington)" <splatts@deloitte.com>  
**To:** Greg Gould <greg.gould@onrr.gov>, Michael Ross <mross@polisci.ucla.edu>, jmorgan@pwypusa.org, Chris Mentasti <chris.mentasti@onrr.gov>, Kimiko Oliver <kimiko.oliver@onrr.gov>, Danielle Brian <dbrian@pogo.org>, Jennifer Heindl <jennifer.heindl@sol.doi.gov>, "Carlson, Curtis" <curtis.carlson@treasury.gov>, Keith Romig <kromig@usw.org>, Veronika Kohler <vkohler@nma.org>, Betsy Taylor <betsyt@vt.edu>, Emily Kennedy <kennedy@api.org>, Aaron Padilla <padillaa@api.org>, Johanna Nesseth <johanna.nesseth@chevron.com>, tkansal@cbuilding.org, pfield@cbuilding.org, Rosita Compton Christian <rosita.comptonchristian@onrr.gov>, Zorka Milin <zmilin@globalwitness.org>, "Nicholas.Cotts@Newmont.com" <nicholas.cotts@newmont.com>, Mia Steinle <msteinle@pogo.org>, Phillip Denning <phillip.denning@shell.com>, Betsy Taylor <betsy.taylor@gmail.com>, "Harrington, John D" <john.d.harrington@exxonmobil.com>, Lance Wenger <lance.wenger@sol.doi.gov>, Mike Matthews <mike.matthews@wyo.gov>, Judith Wilson <judith.wilson@onrr.gov>, Jennifer Goldblatt <jennifer.goldblatt@onrr.gov>, Paul Mussenden <paul\_mussenden@ios.doi.gov>, "Mennel, John (US - Arlington)" <jmennel@deloitte.com>, david\_romig@fmi.com, Robert Kronebusch <robert.kronebusch@onrr.gov>, Paul Bugala <pbugala@gmail.com>, Jim Steward <jim.steward@onrr.gov>, "Cassidy, John Kenneth (US - Arlington)" <jocassidy@deloitte.com>, ksweeney@nma.org, nathan.brannberg@onrr.gov, claire.ware007@yahoo.com, imunilla@oxfamamerica.org, ddudis@citizen.org, mlevine@ocean.org, "Hawbaker, Luke Malcolm (US - San Francisco)" <lhawbaker@deloitte.com>, "Varnum, Andrew (US - Arlington)" <avarnum@deloitte.com>, jerold.gidner@onrr.gov  
**Cc:** "Maxwell, A.J. (US - Denver)" <amaxwell@deloitte.com>  
**Date:** Tue, 14 Feb 2017 19:46:56 +0000  
**Attachments:** USEITI Reporting Template - 20170213 - Draft.xlsx (183.61 kB); USEITI Reporting Template Guidelines - 20170213 - Draft.docx (92.5 kB)

All –

I hope you are having a nice week. Attached please find the updated reporting template and guidelines document we will discuss tomorrow. The most notable change to this is that the template now includes the Beneficial Ownership information for reporting, as requested during the February MSG.

Thanks,  
Sarah

-----Original Appointment-----

**From:** Greg Gould [<mailto:greg.gould@onrr.gov>]

**Sent:** Monday, January 4, 2016 11:25 AM

**To:** Greg Gould; Michael Ross; jmorgan@pwypusa.org; Chris Mentasti; Kimiko Oliver; Klepacz, Alex (US - Arlington); Danielle Brian; Jennifer Heindl; Curtis Carlson; Keith Romig; Veronika Kohler; Betsy Taylor; Emily Kennedy; Aaron Padilla; Johanna Nesseth; tkansal@cbuilding.org; pfield@cbuilding.org; Rosita Compton Christian; Zorka Milin; Nicholas.Cotts@Newmont.com; Mia Steinle; Phillip Denning; Betsy Taylor; Harrington, John D; Lance Wenger; Mike Matthews; Judith Wilson; Jennifer Goldblatt; Paul Mussenden; Mennel, John (US - Arlington); david\_romig@fmi.com; Robert Kronebusch; Paul Bugala; Jim Steward; Cassidy, John Kenneth (US - Arlington); ksweeney@nma.org; nathan.brannberg@onrr.gov; Platts, Sarah (US - Arlington); claire.ware007@yahoo.com; imunilla@oxfamamerica.org; ddudis@citizen.org; mlevine@ocean.org; Hawbaker, Luke Malcolm (US - Arlington); Varnum, Andrew (US - Arlington); Schultz, Kent Andrew (US - Arlington); jerold.gidner@onrr.gov

**Subject:** Updated Invitation: USEITI Implementation Subcommittee @ Weekly from 11am to 12:30pm on Wednesday (greg.gould@onrr.gov)

**When:** Wednesday, February 15, 2017 11:00 AM-12:30 PM America/New York.

**Where:** Telecom - 1-877-984-1404 Passcode 2973393# (Leader Code:1923766#)

This event has been changed.

[more details »](#)

**USEITI Implementation Subcommittee**

**Changed:** USEITI Implementation Subcommittee,

Thank you again for all your help implementing EITI in the US!

Greg

Telecom - 1-877-984-1404 Passcode 2973393# (Leader Code:1923766#)



When

Weekly from 11am to 12:30pm on  
Wednesday Eastern Time

Where

Telecom - 1-877-984-1404 Passcode 2973393# (Leader  
Code:1923766#) ([map](#))

Calendar

[greg.gould@onrr.gov](mailto:greg.gould@onrr.gov)

Who

- Greg Gould - organizer
- Michael Ross
- Chris Mentasti
- Kimiko Oliver
- [aklepacz@deloitte.com](mailto:aklepacz@deloitte.com)
- Danielle Brian
- Jennifer Heindl
- Curtis Carlson
- Keith Romig
- Veronika Kohler
- Betsy Taylor
- Emily Kennedy
- Aaron Padilla
- Johanna Nesseth
- [tkansal@cbuilding.org](mailto:tkansal@cbuilding.org)
- [pfield@cbuilding.org](mailto:pfield@cbuilding.org)
- Rosita Compton Christian
- Zorka Milin
- Nicholas.Cotts@Newmont.com
- Mia Steinle
- Phillip Denning
- Betsy Taylor
- Harrington, John D
- Lance Wenger
- Mike Matthews
- Judith Wilson
- Jennifer Goldblatt
- Paul Mussenden
- [jmennel@deloitte.com](mailto:jmennel@deloitte.com)
- [david\\_romig@fmi.com](mailto:david_romig@fmi.com)
- Robert Kronebusch
- Paul Bugala
- Jim Steward
- [ibrantley@deloitte.com](mailto:ibrantley@deloitte.com)
- [jocassidy@deloitte.com](mailto:jocassidy@deloitte.com)
- [ksweeney@nma.org](mailto:ksweeney@nma.org)
- [kevchen@deloitte.com](mailto:kevchen@deloitte.com)
- [nathan.brannberg@onrr.gov](mailto:nathan.brannberg@onrr.gov)
- [splatts@deloitte.com](mailto:splatts@deloitte.com)
- [claire.ware007@yahoo.com](mailto:claire.ware007@yahoo.com)
- [jerold\\_gidner@ios.doi.gov](mailto:jerold_gidner@ios.doi.gov)
- [imunilla@oxfamamerica.org](mailto:imunilla@oxfamamerica.org)
-

ddudis@citizen.org

mlevine@ocean.org

Going? All events in this series: [Yes](#) - [Maybe](#) - [No](#) [more options »](#)

Invitation from [Google Calendar](#)

You are receiving this courtesy email at the account splatts@deloitte.com because you are an attendee of this event.

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Forwarding this invitation could allow any recipient to modify your RSVP response. [Learn More](#).

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6		The United States Extractive Industries	Report
7		Transparency Initiative	
8			
9		Corporate Entity Name	
10		Entity Type	
11		Period for Reporting	1/1/2016 - 12/31/2016
12			
13			
14			
15		Government Payee	Revenue
16			
17		ONRR	
18			Royalties
19			Rents and Bonuses
20			Other Revenues
21		BLM	
22			Bonus and First Year Rentals
23			Permit Fees
24			Other Revenues
25		OSMRE	
26			AML Fees including Audits and Late Charges
27			Civil Penalties including Late Charges
28		IRS	
29			Corporate Tax Payments to Internal Revenue Service
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31			
32		Voluntary Disclosure - All summary information provided on the reporting template is in addition to, and not in lieu of, any other information required to be disclosed under the EITI Standard, unless disclosure is required by law or regulation.	
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35		Company Contact Information	
36		Please provide contact information for someone within your company who we can contact for more information.	
37			

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38		Name:	
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40		Title/Position:	
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43		M	
44		I acknowledge for and on behalf of the companies listed that the completed reporting for	
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46		Name:	
47		Title/Position:	
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49		Is this position at the Executive Level? (This information is for data collection purp	
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6	<b>Reporting Template</b>	
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8	<b>General Information</b> (Box 1)	
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14	<b>Reported Payments</b> (Box 2)	
15	<b>Streams</b>	<b>Reference to Reporting Guidelines</b>
16		
17		
18		<b>Table C-1</b>
19		<b>Table C-2</b>
20		<b>Table C-3</b>
21		
22		<b>Table C-4</b>
23		<b>Table C-5</b>
24		<b>Table C-6</b>
25		
26		<b>Table C-7</b>
27		<b>Table C-8</b>
28		
29	(IRS)	<b>Table C-9</b>
30		
31	<b>Voluntary Disclosure</b> (Box 3)	
32	shall be treated as public information. No detail information, if provided, shall be disclosed by law.	
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34		
35	<b>Any Contact Information</b> (Box 4)	
36	act with follow-up information about the reporting process. More than one name can be used.	
37		

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38	Phone Number:	
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40	Email Address:	
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42		
43	<b>Management Sign Off</b> (Box 5)	
44	I certify that this is a complete and accurate record to the best of my knowledge.	
45		
46	Signature:	
47	Date:	
48		
49	Is this information true and correct (check all that apply) (For responses only)	Yes
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52	<b>Parent Company Subsidiaries</b> (Box 6)	
53	Parent Unique Identification Number (Example: ONRR's Payor Code)	
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29			AML Fees including Audits and Late Charges
30			Civil Penalties including Late Charges
31		IRS	
32			Corporate Tax Payments to Internal Revenue Service
33			
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35		Voluntary Disclosure - All summary information provided on the reporting template is in addition to, and not in lieu of, the information required to be disclosed under the EITI Standard, unless otherwise noted.	
36			
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	A	B	C
38		<b>Tax</b>	
39		We are willing to participate in reconciliation of our corporate tax payments. (please inc	
40		Yes	
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43		<b>Addition</b>	
44		We have attached further information to assist you in reconciling the payments made to	
45		Yes	
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48		<b>Comp</b>	
49		Please provide contact information for someone within your company who we can conta	
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51		Name:	
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53		Title/Position:	
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56		<b>M</b>	
57		I acknowledge for and on behalf of the companies listed that the completed reporting fo	
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60		Title/Position:	
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15	Streams	Reference to Reporting Guidelines
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26		Table C-8
27		Table C-9
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29		Table C-10
30		Table C-11
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32	(IRS)	Table C-12
33		
34	<b>Voluntary Disclosure</b> (Box 3)	
35	shall be treated as public information. No detail information, if provided, shall be disclosed by law.	
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38	<b>Payment Reconciliation</b> (Box 4)	
39	Indicate Yes, No, or N/A)	
40	No	N/A
41		
42		
43	<b>Additional Supporting Information</b> (Box 5)	
44	the records of the relevant government agencies (please indicate Yes or No)	
45	No	
46		
47		
48	<b>Any Contact Information</b> (Box 6)	
49	Contact with follow-up questions about the information you have provided. You can provide	
50		
51	Phone Number:	
52		
53	Email Address:	
54		
55		
56	<b>Management Sign Off</b> (Box 7)	
57	This form is a complete and accurate record to the best of my knowledge.	
58		
59	Signature:	
60	Date:	
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62		
63	<b>Parent Company Subsidiaries</b>	
64	Parent Unique Identification Number (Example: ONRR's Payor Code)	
65	BLM	OSM
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2		<b>Template EITI Beneficial Ownership Declaration Form</b>		
3		<i>Draft as of 21 April 2016</i>		
4				
5		This beneficial ownership declaration form has been issued by the EITI International Secretariat as a model template to countries that wish to collect beneficial ownership information as part of the EITI		
6		reporting process. The MSG may wish to attach this form to the reporting templates distributed to extractive companies. The MSG may wish to modify the template depending on local circumstances.		
7				
8		The form has 2 parts (worksheets):		
9		Part 1 covers the company identification details		
10		Part 2 is a beneficial ownership declaration form to be filled in for each beneficial owner. If there is more than one beneficial owner, please complete one worksheet per beneficial owner		
11				
12		It is required that fields marked in orange are completed by the company		
13		It is optional that fields marked in green are completed by the company, unless the MSG decides otherwise. The MSG should decide on this and adjust the colours accordingly prior to distributing the template.		
14		Fields [bracketed and in red] should be completed by the MSG prior to distributing the template.		
15				
16		The template includes comment boxes that provide guidance on how to complete each section. These comment boxes should be removed by the company prior to submitting the declaration form.		

A	B	C	D	E	F
1					
2	<b>Company identification</b>				
3					
4			Entry	Comments	
5	Full legal name of the company (including legal form of legal entity)		<legal name> <legal form>		
6	Country of registration		<country>		
7	Unique identification number (i.e. registration number)		<number>		
8	Contact address (registered office for legal entities)		<address>		
9	<b>Ownership</b>				
10	Publicly listed company		<choose option>		
11	Name of stock exchange		<text>		
12	Link to stock exchange filings		<URL>		
13	Wholly owned subsidiary of publicly listed company		<choose option>		
14	Name of publicly listed owner		<text>		
15					
16	Privately listed company		<choose option>		
17	Full name of direct shareholder(s) (i.e. legal owners of company)		<text>		
18	Is this shareholder a natural person (NP), a legal person (LP) or a state entity (SE)?		<choose option>		
19	Country of registration (or nationality of a natural person)		<text>		
20	% interest		<number>		
21	(add rows as necessary)				
22	<b>Declaration form prepared by</b>				
23	Name		<text>		
24	Position		<text>		
25	Telephone number		<text>		
26	Email address		<text>		
27	<b>Attestation</b>				
28	I, undersigned, for and on behalf of the reporting entity confirm that all information provided above and in the attached beneficial ownership declaration(s) is accurate and reliable.				
29	Date		<YYYY-MM-DD>		
30	Name		<text>		
31	Position		<text>		
32	Signature		<text>		
33					
34	Please find attached the following supporting documents verifying the accuracy of the beneficial ownership information submitted:			<text>	
35				<text>	



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1		Beneficial ownership declaration																									
2																											
3		In accordance with the EITI Standard, Requirement 2.5.1.1, "a beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity". Further to Requirement 2.5.1.1 and in accordance with the decision of the MSG, a																									
4		beneficial owner is defined as:																									
5		+add definition agreed by the MSG, including specifying reporting obligations for PEPs-																									
6		In accordance with this beneficial ownership definition, as per <b>16(a)</b> , the beneficial owner(s) of the company are:																									
7		Entry																									
8		Entry																									
9		Entry																									
10		Entry																									
11		Entry																									
12		Entry																									
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16		Entry																									
17		Entry																									
18		Entry																									
19		Entry																									
20		Entry																									
21		Information about how ownership is held or control over the company is exercised																									
22		By direct shares																									
23		By direct voting rights																									
24		By indirect shares																									
25		By indirect voting rights																									
26		By other means																									
27		Date when beneficial interest was acquired																									
28																											
29																											
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# Reporting Template Guidelines

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# Table of Contents

A.	<a href="#">Introduction</a> .....	1
B.	<a href="#">General Template Instructions</a> .....	1
C.	<a href="#">Reporting Guidelines</a> .....	3
D.	<a href="#">Company Contact Information</a> .....	13
E.	<a href="#">Reliability of Data – Management Sign-off</a> .....	13
F.	<a href="#">Company and Subsidiary Identification</a> .....	13
G.	<a href="#">Submission</a> .....	13
H.	<a href="#">Data Security Measures</a> .....	14
I.	<a href="#">Questions and guidance regarding completion of template</a> .....	14
	<a href="#">Appendix A: Terms and Definitions Reference Guide</a> .....	15

## A. Introduction

The purpose of this document is to provide guidance for companies to complete the United States Extractive Industries Transparency Initiative (USEITI) Reporting Template. As a part of the USEITI process, the US will publish a report that discloses the payments made by extractive industry companies for extractive related activities, including royalties, rents, bonuses, taxes, and other payments. This primarily refers to payments listed on page 2 of this document, made to government entities for extractive activities occurring on Federal leases and properties, with few exceptions. More information on USEITI is included at <http://www.doi.gov/eiti>.

A Multi-Stakeholder Group (MSG) oversees the USEITI process. An Independent Administrator (IA) is appointed by the MSG; Deloitte & Touche LLP serves as the IA for this report. The IA's role for the 2017 USEITI report is to collect and report the revenue data submitted by companies. Data submitted will not be subject to any audit or reconciliation procedures by the IA and no reconciliation procedures will be performed on the data submitted by companies for the 2017 Report.

*Appendix A: Terms and Definitions Reference Guide* contains a listing of definitions of terms included in this document and on the 2017 USEITI Reporting Template.

## B. General Template Instructions

Please utilize the information included in this document to complete the 2017 USEITI Reporting Template.

An electronic version of the Reporting Template has been provided. If there are questions about the template or the information needed to complete the template, please send questions to:

[USEITIDataCollection@Deloitte.com](mailto:USEITIDataCollection@Deloitte.com)

### General Information (Box 1)

*Corporate Entity Name:* Indicate the name of your corporate entity.

*Entity Type:* We request that you identify the type of incorporation for your company (S Corporation, C Corporation, Limited Partnership, Limited Liability Company, etc.).

*Period for Reporting:* Companies should provide payment data only for the period of CY 2016, which is January 1, 2016 through December 31, 2016. Only the payments made or reported during CY 2016 should be included in the amounts reported on the template.

The period in which the fees were incurred is not relevant; reporting should be based on the period in which the actual transaction to pay or report the fees occurred.

The reporting currency for the USEITI report is US dollars (USD); all amounts reported in the Reporting Template should be in USD.

Table B-1 provides a summary of the government revenue streams determined in-scope for USEITI reporting for CY 2016 by the USEITI MSG. The table lists these streams by the government entity that collects the revenue along with a brief description of each revenue stream. Companies only need to report payments made for these specific revenue streams. Please report payment amounts in Box 2, Reported Payments, in the column titled "Amount Paid (USD \$)" on the template.

This request is only for total payment amount data for each revenue stream.

Table B-1 In-Scope Revenue Streams

Government Payee	Revenue Stream	Description
ONRR	Royalties	All Royalties reported to ONRR on Form ONRR-2014 or CMP-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity (see Reporting Guidelines: Table C-1)
ONRR	Rents and Bonuses	All Rents and Bonuses reported to ONRR on Form ONRR-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity (see Reporting Guidelines: Table C-2)
ONRR	Other Revenues	All non-royalty, rent, or bonus revenues reported to ONRR on the Form ONRR-2014 or CMP-2014, Production and Royalty (P&R) Reporting System, or through direct billing activity; and Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations; and Civil Penalties collected by ONRR on behalf of ONRR, BOEM, and BSEE (see Reporting Guidelines: Table C-3)
BLM	Bonus and First Year Rentals	Payments made by the winning bidder of an onshore lease at a BLM lease sale (see Reporting Guidelines: Table C-4)
BLM	Permit Fees	All Permit Fees paid such as Application for Permit to Drill Fees, Mining Claim and Holding Fees, any Fees paid pursuant to the Mineral Leasing Act, etc. (see Reporting Guidelines: Table C-5)
BLM	Other Revenues	Wind, Solar, and Biomass Projects (see Reporting Guidelines: Table C-6)
OSMRE	AML Fees	Abandoned Mine Land (AML) Fees including AML Fees assessed from audits as well as any late charges paid (see Reporting Guidelines: Table C-7)
OSMRE	Civil Penalties	Civil Penalties assessed on violations of the Surface Mining Control and Reclamation Act including any late charges paid (see Reporting Guidelines: Table C-8)
IRS	Taxes	Corporate Tax Payments to IRS (see Reporting Guidelines: Table C-9)

Additional details and guidance for each of the revenue streams listed in table B-1 *In-Scope Revenue Streams* are included in the respective tables within section C. These details provide explanation for how companies should determine the amounts to report for each revenue stream. The additional guidance includes information on the specific transaction types on government reporting forms that are included in the amounts companies should report.

There may also be instances where companies make payments to government entities based on direct billing activity, or other means such as only a check with a lease number referenced, rather than through a specific government reporting form. In these instances, the "Report Type" column in the table will show "Direct Billing" rather than the name of a standard reporting form with a related transaction code.



### C. Reporting Guidelines

#### Payments to Office of Natural Resources Revenue (ONRR)

##### Royalties Paid to ONRR

Table C-1 outlines the transactions that make up the Royalties revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form CMP-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for royalties should equal the amounts your company reported to ONRR on the respective forms during CY 2016 in addition to any invoices actually paid during CY 2016.

Table C-1 Royalties Paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014 or CMP-2014	01	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases
ONRR-2014 or CMP-2014	08	<b>Royalty In Kind (Other)</b> —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 or CMP-2014	10	<b>Compensatory Royalty Payment</b> —Report royalty value due on oil and gas that has been drained from Federal land by a well on another property
ONRR-2014 or CMP-2014	11	<b>Transportation Allowance</b> —Report a transportation allowance against the royalty due
ONRR-2014 or CMP-2014	15	<b>Processing Allowance</b> —Report a processing allowance against the royalty due
ONRR-2014 or CMP-2014	40	<b>Net Profit Share - Profitable</b> —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	ADJ	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases - adjust volume and/or value
ONRR-4430 (P&R)	PR	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases - original submission
Direct Billing	N/A	<b>Interest on Royalties</b> —Report payor reported interest due to ONRR



**Rents and Bonuses Paid to ONRR**

Table C-2 outlines the transactions that make up the Rents and Bonuses revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for rents and bonuses should equal the amounts your company reported to ONRR on the respective forms during CY 2016 in addition to any invoices actually paid during CY 2016. In the case of any duplicate rent payments made during the period, please do not include the duplicate rent amount paid.

**Table C-2 Rents and Bonuses Paid to ONRR**

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	04	<b>Rental Payment</b> —Report the payment of un-recoupable rent for a lease
ONRR-2014	05	<b>Advance Rental Credit</b> —Report the payment of recoupable rent for a lease
ONRR-2014	25	<b>Recoup Advance Rental Credit</b> —Report a recoupment of a previously paid recoupable rent against net royalties paid
ONRR-4430 (P&R)	RENT	<b>Rental Payment</b> —Report the payment of un-recoupable rent for a lease
ONRR-4430 (P&R)	RCPRN	<b>Advance Rental Credit</b> —Report the payment of recoupable rent for a lease
ONRR-4430 (P&R)	RERNT	<b>Recoup Advance Rental Credit</b> —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	<b>Nominally-Deficient Rent</b> —Report deficient rental payments
Direct Billing	N/A	<b>Rental Payment</b> —Report the payment of un-recoupable rent for a lease
Direct Billing	N/A	<b>Rental Recoupment</b> —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	<b>Right of Way/Use Rent Assessment</b> —Report annual right of way/use payments for offshore properties
ONRR-2014	67	<b>Bonus Rentals</b> —Deferred
ONRR-4430 (P&R)	DBONS	<b>Bonus Rentals</b> —Deferred
Direct Billing	N/A	<b>Bonus Payment</b> (Winning Bidder Only)
Direct Billing	N/A	<b>Underpaid Deferred Bonus</b>

## Other Revenues Paid to ONRR

Table C-3 outlines the transactions that make up the Other Revenues revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form ONRR-4430, or through direct billing activity from ONRR, fees for annual inspections performed by BSEE which ONRR collects on behalf of BSEE through direct billing activity, and civil penalties issued by ONRR, BOEM, or BSEE collected by ONRR through direct billing activity. The amount reported for other revenues should equal the amounts your company reported to ONRR on the respective forms during CY 2016 in addition to any invoices actually paid during CY 2016.

Table C-3 Other Revenues Paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	02	<b>Minimum Royalty Payment</b> —Report the minimum royalty payment for a lease
ONRR-2014	03	<b>Estimated Royalty Payment</b> —Report an estimated royalty payment
ONRR-2014	07	<b>ONRR Settlement Agreement</b> —Report royalty due on a contract settlement with ONRR
ONRR-2014	09	<b>Production Fee Incentive</b> —Report incentives paid for production
ONRR-2014	13	<b>Quality Bank and Gravity Bank Adjustment</b> —Report adjustments that reflect the difference in quality (gravity and/or sulfur) between the oil measured at the approved point of royalty settlement and the common stream quality of the pipeline
ONRR-2014	14	<b>Tax Reimbursement Payment</b> —Report the royalty on a tax reimbursement
ONRR-2014	16	<b>Well Fees</b> —Report a flat fee payable periodically as specified in the lease agreement
ONRR-2014	17	<b>Gas Storage Agreement - Flat Fee</b> —Pay for storage of gas when the fee is a fixed amount or is based on the number of acres used to store gas
ONRR-2014	18	<b>Gas Storage Agreement - Injection Fee</b> —Report the fee for gas injected into a gas storage formation
ONRR-2014	19	<b>Gas Storage Agreement - Withdrawal Fee</b> —Report the fee for gas that was injected into and then withdrawn from a gas storage formation
ONRR-2014	21	<b>Interest Amount Due ONRR</b> —Report payor-calculated interest owed to ONRR

DRAFT as of 2/13/2017

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	22	<b>Interest Amount Owed To Payor</b> —Report payor-calculated interest ONRR owes payor (for Federal leases only)
ONRR-2014	31	<b>Contract Settlements Payment</b> —Report royalty due on contract settlement payments between you and a third party
ONRR-2014	32	<b>Advance Royalty</b> —Report advance royalty amount due for specific products (all coal and non-coal)
ONRR-2014	33	<b>Recoup Advance Royalty</b> —Report a recoupment of a previously paid advance royalty (all coal and non-coal products)
ONRR-2014	37	<b>Royalties Due In Lieu Of Severance Tax</b> —Report royalties due for leases subject to Section 6(a)(9) of the OCS Lands Act of 1953, as amended
ONRR-2014	38	<b>Additional Royalty Due For OCSLA, Section (6)(A)(9) Leases</b> —Report additional royalties of 1/32, 1/48 and 1/64 due under Section 6(a)(9) leases
ONRR-2014	39	<b>Net Profit Share – Unprofitable</b> —Report incentive for drilling in areas that otherwise wouldn't be profitable
ONRR-2014	52	<b>Recoup Minimum Royalty Paid in Advance (MRPIA)</b> —Report a recoupment of a previously paid minimum royalty recoupable amount.
ONRR-4430 (P&R)	ADVRY	<b>Advance Royalty</b> —Report advance royalty amount due for specific products (non-coal only)
ONRR-4430 (P&R)	CONSP	<b>Contract Settlements Payment</b> —Report royalty due on contract settlement payments between you and a third party
ONRR-4430 (P&R)	MNROY	<b>Minimum Royalty Payment</b> —Report the minimum royalty payment for a lease
ONRR-4430 (P&R)	MRPIA	<b>Minimum Royalty Payment</b> —Report the minimum royalty payable in advance for a lease (non-coal only)
ONRR-4430 (P&R)	RADRY	<b>Recoup Advance Royalty</b> —Report a recoupment of a previously paid advance royalty (all coal & non-coal products)
ONRR-4430 (P&R)	RCPMR	<b>Recoup Minimum Royalty Paid In Advance</b> —Report the recoupment of a previously paid advance minimum royalty (non-coal only)
Direct Billing	N/A	<b>Gas Storage Fee</b> —Fee for the storage of natural gas

DRAFT as of 2/13/2017

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
Direct Billing	N/A	<b>In Lieu of Production</b> —Report payments in lieu of production
Direct Billing	N/A	<b>Interest Amount Due ONRR</b> —Report difference between payor-calculated interest and ONRR calculated interest results in underpayment to ONRR
Direct Billing	N/A	<b>Interest Amount Owed To Payor</b> —Report difference between payor-calculated interest and ONRR calculated interest results in overpayment to ONRR
Direct Billing	N/A	<b>Interest Amount Due ONRR</b> —Report difference between payor-calculated interest and ONRR calculated interest results in underpayment to ONRR
Direct Billing	N/A	<b>Interest Amount Owed To Payor</b> —Report difference between payor-calculated interest and ONRR calculated interest results in overpayment to ONRR
Direct Billing	N/A	<b>Interest on Invoices</b> —Report interest billed for any invoice paid late
Direct Billing	N/A	<b>Liquidated Damages</b> —Report charges for providing incorrect or no payment information
Direct Billing	N/A	<b>Minimum Royalty</b> —Report the minimum royalty for a lease
Direct Billing	N/A	<b>Oil and Gas Adjustment</b> —Report oil and gas adjustments
Direct Billing	N/A	<b>On Account</b> —Report payments on account to ONRR
Direct Billing	N/A	<b>Payor Calculated Interest</b> —Report payor-calculated interest
Direct Billing	N/A	<b>Storage Fee</b> —Report fees for storage
Direct Billing	N/A	<b>Underpaid Advance Royalty (Solids)</b>
Direct Billing	N/A	<b>Underpaid Minimum Royalty</b> —Report additional minimum royalties due
Direct Billing	N/A	<b>Underpaid Rent</b> —Report additional rental payments due
Direct Billing	N/A	<b>Well Fees</b> —Report a flat fee payable periodically as specified in the lease agreement
Direct Billing	N/A	<b>Fees for annual inspections</b> performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations

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Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
Direct Billing	N/A	ONRR Civil Penalties
Direct Billing	N/A	BOEM Civil Penalties
Direct Billing	N/A	BSEE Civil Penalties

#### Payments to Bureau of Land Management (BLM)

##### Bonus and First Year Rentals Paid to BLM

Table C-4 outlines the transactions that make up the BLM Bonus and First Year Rentals revenue stream. We understand that companies generally make and record a payment to BLM of the bid amount (bonus) and the first year rental amount when awarded the winning bid on a lease. Companies should report payments made only where the bid submitted was the winning bid. **Companies should exclude payments made for deposits where their bid did not win and BLM returned the deposit amount.**

Although BLM subsequently transfers these payments of bonus and rent to ONRR, they are a separate revenue stream for USEITI. This separation better reflects how companies make and record these payments to government agencies.

Table C-4 Bonus and First Year Rentals Paid to BLM

Report Type	Transaction Code	Transaction Description
Form 3000-002	N/A	Payments made by the winning bidder of an onshore lease at a BLM lease sale



## Permit Fees Paid to BLM

Table C-5 outlines the transactions that make up the BLM Permit Fees revenue stream. These include amounts reported or paid to BLM on various forms. These fees include all types of permit fees paid to BLM, such as Application for Permit to Drill Fees, Mining Claim and Holding Fees, and any fees paid pursuant to the Mineral Leasing Act.

Table C-5 Permit Fees Paid to BLM

ReportType	Transaction Code	Transaction Description
Form 3160-003	N/A	Application for Permit to Drill Fee - APD (O&G)
Form 3000-002, Form 3000-003, Form 3000-003a, or Form 3160-008	N/A	Processing Fees for Assignments/Record Title, Competitive/Non-Competitive Leases, Name Changes/Mergers, On Railroad R/W, Overriding Royalty Assignment, Reinstatements, Transfer Operating Rights, Closed Cases (O&G)
Notice of Intent to Abandon (NIA) or Subsequent Report Plug and Abandon (SRA) using: Form 3160-005 or Form 3160-009	N/A	Incidents of Non-Compliance related to Abandonment, Drilling, Environmental, and Production Penalties (O&G)
Form 3400-012 or Form 3440-001	N/A	Processing Fees for Competitive Lease, Exploration License, Lease Modification, Logical Mining Unit Formation/Modification (Coal)
Form 3520-007 or Form 3600-009	N/A	Processing Fee and Bonds for Competitive/Non-Competitive Lease Sale (Mineral Materials)
Form 3520-007 or Form 3600-009	N/A	Sand and Gravel Sales (Mineral Materials)
Form 3830 or Form 3860	N/A	Mining Claim Fee—Not New \$155 (Locatable Minerals)
Form 3830 or Form 3861	N/A	New Mining Claim Location Fee \$37(Locatable Minerals)
Form 3830 or Form 3862	N/A	New Mining Claim Maintenance Fee \$155 (Locatable Minerals)
Form 3830 or Form 3863	N/A	New Mining Claim Processing Fee \$20 (Locatable Minerals)
Form 3150-004 or Form 3150-008a	N/A	Oil Shale R&D Nominations Processing Fee (Locatable Minerals)

**Other Revenues Paid to BLM**

Table C-6 outlines the transactions that make up the BLM Other Revenues revenue stream. The BLM collects these fees for various renewable projects through direct billing activities.

**Table C-6 Other Revenues Paid to BLM**

Report Type	Transaction Code	Transaction Description
Direct Billing	N/A	Wind, Solar, and Biomass Project Fees

**Payments to Office of Surface Mining, Reclamation and Enforcement (OSMRE)****AML Fees Paid to OSMRE**

Table C-7 outlines the transactions that make up the OSMRE AML Fees revenue stream. These include fees paid or reported to OSMRE quarterly on the OSM-1 Form. This also includes amounts paid for fees assessed from audits and any late charges incurred. Payments made to OSMRE may relate to activities on all land categories (Federal, Indian, State, and Fee/Private).

**Table C-10 AML Fees Paid to OSMRE**

Report Type	Transaction Code	Transaction Description
OSM-1	N/A	Abandoned Mine Land (AML) Fees paid quarterly on coal tonnage reported on the Coal Reclamation Fee Report (OSM-1 Form) including AML Fees assessed from audits, as well as any late charges paid

**Civil Penalties Paid to OSMRE**

Table C-8 outlines the transactions that make up the OSMRE Civil Penalties revenue stream. These include amounts paid directly to OSMRE from civil penalties assessed by OSMRE through direct billing activity. Payments made to OSMRE may relate to activities on all land categories (Federal, Indian, State, and Fee/Private).

**Table C-8 Civil Penalties Paid to OSMRE**

Report Type	Transaction Code	Transaction Description
Direct Billing	N/A	Civil Penalties assessed on violations of the Surface Mining Control and Reclamation Act where OSMRE is the regulatory authority (Tennessee, Washington, and certain tribal lands) including any late charges paid

## Payments to Internal Revenue Service (IRS)

## Taxes Paid to the IRS

Table C-9 outlines the IRS transaction codes that make up the Taxes revenue stream. These include all corporate income tax payments made to the IRS by C Corporations during CY 2016 and any tax refunds paid out. Companies should report a net amount of actual tax payments and tax refunds made or received during CY 2016, regardless of the period of activity to which the taxes relate. **For companies that are not C Corporations and do not pay consolidated federal corporate income taxes, this section of the template is not applicable.**

Table C-9 Taxes paid to the IRS

IRS Transaction Codes Tax Payments	Transaction Description
610	Remittance with Return
620	Initial Installment Payment, Form 7004
640	Advanced Payment of Determined Deficiency or <u>Underreported Proposal</u>
660	Estimated Tax - Federal Tax Deposit
670	Subsequent Payment
680	Designated Payment of Interest
690	Designated Payment of Penalty
720	Refund Payment
IRS Transaction Codes Tax Refunds	Transaction Description
840	Manual Refund
841	Cancelled Refund Check Deposited
846	Refund of Overpayment

#### D. Company Contact Information

On the template in Box 4, Company Contact Information, we request that your company provide contact information; including name, title/position, phone number, and email address, for an appropriate individual that the IA can reach out to directly if additional communication is required.

#### E. Reliability of Data – Management Sign-off

The EITI Standard requires that the IA and the MSG obtain a sign-off from a senior company official to attest that the completed reporting template is a complete and accurate record. We are requesting that your company identify an appropriate senior level official according to your organizational structure to provide the necessary assurance and sign the completed template in Box 5, Management Sign Off.

#### F. Company and Subsidiary Identification

In the event your company is a parent company with subsidiary and affiliate companies, please report all figures in the template at a consolidated parent company level, meaning that the reported amounts should reflect total payments made by each consolidated company.

We ask that you please also complete Box 6 of the reporting template, List of Parent Company Subsidiaries, in order to help us identify all subsidiary or affiliate companies included in your consolidated payment amount. Please list each of the subsidiaries that make payments to each DOI bureau and any related payor or customer identification codes used for each of those companies for each respective bureau.

#### G. Submission

We request all companies submit completed Reporting Templates to the USEITI IA no later than **September 30, 2017**. Companies can submit completed Reporting Templates through email (including digitally signed PDF or a signed and scanned document) or through a mailed, physical hard copy.

Commented [AK1]: This date should be discussed.

Address templates submitted by mail to:

USEITI Independent Administrator  
C/O Deloitte & Touche, LLPF  
1919 North Lynn Street  
Arlington, VA 22209

Send electronic copies to the [USEITIDataCollection@Deloitte.com](mailto:USEITIDataCollection@Deloitte.com) mailbox.

#### H. Data Security Measures

The IA will take precautions to safeguard the data as follows:

##### IA Responsibilities

- The IA will provide password protected reporting templates to companies when distributed electronically.
- The IA will destroy or delete non-relevant information inadvertently provided.
- The IA will work on security-encrypted laptops and email communications will be through secure email servers.
- Each template will have a different password that addresses current government encryption standards.

##### Reconciling Company Responsibilities

Companies submitting the reporting template via electronic submission should utilize the following guidelines:

- Submit completed templates directly to the IA.
- The reporting templates should be password encrypted when submitted to the IA.
- If the template password has changed from the password sent with the template, please provide a separate communication to the IA to notify of the new template password.

#### I. Questions and guidance regarding completion of template

Should any questions arise while completing the reporting template, you should contact the Independent Administrator at:

[USEITDataCollection@Deloitte.com](mailto:USEITDataCollection@Deloitte.com)

We will reply to any such queries as soon as possible.

## Appendix A: Terms and Definitions Reference Guide

This document uses the following acronyms and abbreviations:

Abbreviation	Definition
AML	Abandoned Mine Land Reclamation Program
BLM	Bureau of Land Management
BOEM	Bureau of Ocean Energy Management
BSEE	Bureau of Safety and Environmental Enforcement
CY	Calendar Year
DOI	Department of the Interior
EITI	Extractive Industries Transparency Initiative
Form ONRR-2014	Report of Sales and Royalty Remittance
Form ONRR-4430	Solid Minerals Production and Royalty Report
Form CMP-2014	Compliance Activity Specific Report
Form OSM-1	Coal Reclamation Fee Report
IA	Independent Administrator
IRS	Internal Revenue Service
OCSLA	Outer Continental Shelf Lands Act
O&G	Oil and Gas
ONRR	The Office of Natural Resources Revenue
OSM	The Office of Surface Mining
OSMRE	The Office of Surface Mining, Reclamation and Enforcement
P&R	Production and Royalty Reporting System (see Form ONRR-4430)
USEITI	United States Extractive Industries Transparency Initiative



## For Review | Outlines of Contextual Narrative Addition topics (select 2 of 3 to move forward)

**From:** "Platts, Sarah (US - Arlington)" <splatts@deloitte.com>  
**To:** Greg Gould <greg.gould@onrr.gov>, Michael Ross <mross@polisci.ucla.edu>, jmorgan@pwypusa.org, Chris Mentasti <chris.mentasti@onrr.gov>, Kimiko Oliver <kimiko.oliver@onrr.gov>, Danielle Brian <dbrian@pogo.org>, Jennifer Heindl <jennifer.heindl@sol.doi.gov>, "Carlson, Curtis" <curtis.carlson@treasury.gov>, Keith Romig <kromig@usw.org>, Veronika Kohler <vkohler@nma.org>, Betsy Taylor <betsyt@vt.edu>, Emily Kennedy <kennedy@api.org>, Aaron Padilla <padillaa@api.org>, Johanna Nesseth <johanna.nesseth@chevron.com>, tkansal@cbuilding.org, pfield@cbuilding.org, Rosita Compton Christian <rosita.comptonchristian@onrr.gov>, Zorka Milin <zmilin@globalwitness.org>, "Nicholas.Cotts@Newmont.com" <nicholas.cotts@newmont.com>, Mia Steinle <msteinle@pogo.org>, Phillip Denning <phillip.denning@shell.com>, Betsy Taylor <betsy.taylor@gmail.com>, "Harrington, John D" <john.d.harrington@exxonmobil.com>, Lance Wenger <lance.wenger@sol.doi.gov>, Mike Matthews <mike.matthews@wyo.gov>, Judith Wilson <judith.wilson@onrr.gov>, Jennifer Goldblatt <jennifer.goldblatt@onrr.gov>, Paul Mussenden <paul\_mussenden@ios.doi.gov>, "Mennel, John (US - Arlington)" <jmennel@deloitte.com>, david\_romig@fmi.com, Robert Kronebusch <robert.kronebusch@onrr.gov>, Paul Bugala <pbugala@gmail.com>, Jim Steward <jim.steward@onrr.gov>, "Cassidy, John Kenneth (US - Arlington)" <jocassidy@deloitte.com>, ksweeney@nma.org, nathan.brannberg@onrr.gov, claire.ware007@yahoo.com, imunilla@oxfamamerica.org, ddudis@citizen.org, mlevine@ocean.org, "Hawbaker, Luke Malcolm (US - San Francisco)" <lhawbaker@deloitte.com>, jerold.gidner@onrr.gov  
**Date:** Wed, 15 Feb 2017 17:14:08 +0000  
**Attachments:** USEITI Contextual Narrative Addition Outlines\_20170215.pdf (273.98 kB)

All –

As discussed on today's Implementation Subcommittee call, attached is an outline of three potential contextual narrative topics discussed at the MSG. We will be asking the Subcommittee to select two of these three topics to recommend as formal additions in the 2017 online report.

Please review and let us know if you have any questions ahead of next week's subcommittee meeting.

Thanks,  
Sarah

-----Original Appointment-----

**From:** Greg Gould [mailto:greg.gould@onrr.gov]

**Sent:** Monday, January 4, 2016 11:25 AM

**To:** Greg Gould; Michael Ross; jmorgan@pwypusa.org; Chris Mentasti; Kimiko Oliver; Klepacz, Alex (US - Arlington); Danielle Brian; Jennifer Heindl; Curtis Carlson; Keith Romig; Veronika Kohler; Betsy Taylor; Emily Kennedy; Aaron Padilla; Johanna Nesseth; tkansal@cbuilding.org; pfield@cbuilding.org; Rosita Compton Christian; Zorka Milin; Nicholas.Cotts@Newmont.com; Mia Steinle; Phillip Denning; Betsy Taylor; Harrington, John D; Lance Wenger; Mike Matthews; Judith Wilson; Jennifer Goldblatt; Paul Mussenden; Mennel, John (US - Arlington); david\_romig@fmi.com; Robert Kronebusch; Paul Bugala; Jim Steward; Cassidy, John Kenneth (US - Arlington); ksweeney@nma.org; nathan.brannberg@onrr.gov; Platts, Sarah (US - Arlington); claire.ware007@yahoo.com; imunilla@oxfamamerica.org; ddudis@citizen.org; mlevine@ocean.org; Hawbaker, Luke Malcolm (US - Arlington); Varnum, Andrew (US - Arlington); Schultz, Kent Andrew (US - Arlington); jerold.gidner@onrr.gov  
**Subject:** Updated Invitation: USEITI Implementation Subcommittee @ Weekly from 11am to 12:30pm on Wednesday (greg.gould@onrr.gov)

**When:** Wednesday, February 15, 2017 11:00 AM-12:30 PM America/New York.

**Where:** Telecom - 1-877-984-1404 Passcode 2973393# (Leader Code:1923766#)

This event has been changed.

[more details »](#)

**USEITI Implementation Subcommittee**

**Changed:** USEITI Implementation Subcommittee,

Thank you again for all your help implementing EITI in the US!

Greg

Telecom - 1-877-984-1404 Passcode 2973393# (Leader Code:1923766#)

When

Weekly from 11am to 12:30pm on  
Wednesday Eastern Time

Where

Telecom - 1-877-984-1404 Passcode 2973393# (Leader  
Code:1923766#) ([map](#))

Calendar

[greg.gould@onrr.gov](mailto:greg.gould@onrr.gov)

Who

- Greg Gould - organizer
- Michael Ross
- Chris Mentasti
- Kimiko Oliver
- [aklepacz@deloitte.com](mailto:aklepacz@deloitte.com)
- Danielle Brian
- Jennifer Heindl
- Curtis Carlson
- Keith Romig
- Veronika Kohler
- Betsy Taylor
- Emily Kennedy
- Aaron Padilla
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- Harrington, John D
- Lance Wenger
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- [mlevine@ocean.org](mailto:mlevine@ocean.org)

Going? All events in this series: [Yes](#) - [Maybe](#) - [No](#) [more options »](#)

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Forwarding this invitation could allow any recipient to modify your RSVP response. [Learn More](#).

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**Re: USEITI Implementation Subcommittee Check-in: Wednesday, February 15, 2017 11:00am– 12:00 pm EST Teleconference: 1-877-984-1404; Passcode: 2973393# (Leader Code 1923766#)**

---

**From:** Lynda Farrell <lynda@pscoalition.org>  
**To:** "Oliver, Kimiko" <kimiko.oliver@onrr.gov>  
**Cc:** Aaron P. Padilla <padillaa@api.org>, Alex Klepacz (US - Arlington) <aklepacz@deloitte.com>, Betsy Taylor <betsy.taylor@gmail.com>, Betsy Taylor <betsyt@vt.edu>, Chris Mentasti <chris.mentasti@onrr.gov>, "Carlson, Curtis" <curtis.carlson@treasury.gov>, Daniel Dudis <ddudis@citizen.org>, Danielle Brian <dbrian@pogo.org>, Darrel Redford <darrel.redford@onrr.gov>, David Romig <david\_romig@fmi.com>, Emily Kennedy <kennedy@api.org>, Esther Horst <esther.horst@onrr.gov>, Greg Gould <greg.gould@onrr.gov>, Isabel Munila <imunilla@oxfamamerica.org>, Jana Morgan <jmorgan@pwypusa.org>, Jennifer Heindl <jennifer.heindl@sol.doi.gov>, Jennifer Malcolm <jennifer.malcolm@onrr.gov>, Jerold Gidner <jerold.gidner@onrr.gov>, Jim Steward <jim.steward@onrr.gov>, Johanna Nesseth <johanna.nesseth@chevron.com>, John Kenneth Cassidy (US - Arlington) <jocassidy@deloitte.com>, John Mennel (US - Arlington) <jmennel@deloitte.com>, Judith Wilson <judith.wilson@onrr.gov>, Katie Sweeney <ksweeney@nma.org>, Lance Wenger <lance.wenger@sol.doi.gov>, Luke Malcolm Hawbaker (US - Arlington) <lhawbaker@deloitte.com>, Mia Steinle <msteinle@pogo.org>, Michael D Matthews <mike.matthews@wyo.gov>, Michael Ross <mross@polisci.ucla.edu>, Nathan Brannberg <nathan.brannberg@onrr.gov>, "Nicholas.Cotts@Newmont.com" <nicholas.cotts@newmont.com>, Pat Field <pfield@cbuilding.org>, Paul Bugala <pbugala@gmail.com>, Phillip Denning <phillip.denning@shell.com>, Robert Kronebusch <robert.kronebusch@onrr.gov>, Sarah Platts (US - Arlington) <splatts@deloitte.com>, Tushar Kansal <tkansal@cbuilding.org>, Veronika Kohler <vkohler@nma.org>, Zorka Milin <zmilin@globalwitness.org>, amaxwell <amaxwell@deloitte.com>, claire. ware007 <claire.ware007@yahoo.com>, kromig@usw.org, mlevine@ocean.org  
**Date:** Wed, 15 Feb 2017 18:23:51 +0000

---

With apologies for missing call,  
Emergency here in PA  
Please send notes.

Lynda K. Farrell  
Executive Director  
*Pipeline Safety Coalition*  
<https://hyperlink.services.treasury.gov/agency.do?origin=www.pscoalition.org>  
Email @ [lynda@pscoalition.org](mailto:lynda@pscoalition.org)  
*Mayors' Council on Pipeline Safety*  
<https://hyperlink.services.treasury.gov/agency.do?origin=www.mayorspipeline.org>  
Email @ [mcpsdirector1@gmail.com](mailto:mcpsdirector1@gmail.com)  
Cell: 484.340.0648  
[Facebook](#)  
Member Civil Society [USEITI MSG](#)  
Dig deeper into oil, gas, and mining data at [Extract-A-Fact!](#)

On Feb 13, 2017, at 12:20 PM, Oliver, Kimiko <[kimiko.oliver@onrr.gov](mailto:kimiko.oliver@onrr.gov)> wrote:

USEITI Implementation Subcommittee:

I am sending the following email on behalf of Greg Gould.

Our next Subcommittee meeting is scheduled for Wednesday, February 15th, at 11:00 am, which will focus primarily on IA updates, and the revised reporting template and guidelines. The Reporting Improvement Workgroup will also give an update on the work they are doing to complete their gap analysis.

The IA is currently working to finalize the draft reporting template and guidelines and Sarah will send the template to the Subcommittee as soon as they have completed their edits. Please be sure to review the template and guidelines prior to the Subcommittee meeting and come prepared to discuss the changes. The goal for the Subcommittee is to agree on the final template and recommend it to Co-chairs for final review and approval.

I will be on travel this week, so Judy Wilson will lead this meeting. Feel free to reach out to Judy directly with any questions or issues that might come up <[judith.wilson@onrr.gov](mailto:judith.wilson@onrr.gov)>.

Thanks,

Greg

USEITI Implementation Subcommittee

Wednesday, February 15, 2017 11:00am-12:00pm  
Teleconference: 1-877-984-1404; Passcode: 2973393# (Leader Code 1923766#)

Proposed Meeting Agenda

11:00 Welcome and Introductions

11:05 IA Update (mainstreaming, contextual additions)

11:10 IA walk through of revised Reporting Template and Guidelines

11:40 Reconciliation Improvement Workgroup Update (gap analysis)

11:50 Walk-ons/Next Steps

12:00 End

# RE: Updated Invitation: USEITI Implementation Subcommittee @ Weekly from 11am to 12:30pm on Wednesday (greg.gould@onrr.gov)

**From:** "Maxwell, A.J. (US - Denver)" <amaxwell@deloitte.com>  
**To:** "Platts, Sarah (US - Arlington)" <splatts@deloitte.com>, Greg Gould <greg.gould@onrr.gov>, Michael Ross <mross@polisci.ucla.edu>, jmorgan@pwypusa.org, Chris Mentasti <chris.mentasti@onrr.gov>, Kimiko Oliver <kimiko.oliver@onrr.gov>, Danielle Brian <dbrian@pogo.org>, Jennifer Heindl <jennifer.heindl@sol.doi.gov>, "Carlson, Curtis" <curtis.carlson@treasury.gov>, Keith Romig <kromig@usw.org>, Veronika Kohler <vkohler@nma.org>, Betsy Taylor <betsyt@vt.edu>, Emily Kennedy <kennedy@api.org>, Aaron Padilla <padilla@api.org>, Johanna Nesseseth <johanna.nesseth@chevron.com>, tkansal@cbuilding.org, pfield@cbuilding.org, Rosita Compton Christian <rosita.comptonchristian@onrr.gov>, Zorka Milin <zmilin@globalwitness.org>, "Nicholas.Cotts@Newmont.com" <nicholas.cotts@newmont.com>, Mia Steinle <msteinle@pogo.org>, Phillip Denning <phillip.denning@shell.com>, Betsy Taylor <betsy.taylor@gmail.com>, "Harrington, John D" <john.d.harrington@exxonmobil.com>, Lance Wenger <lance.wenger@sol.doi.gov>, Mike Matthews <mike.matthews@wyo.gov>, Judith Wilson <judith.wilson@onrr.gov>, Jennifer Goldblatt <jennifer.goldblatt@onrr.gov>, Paul Mussenden <paul\_mussenden@ios.doi.gov>, "Mennel, John (US - Arlington)" <jmennel@deloitte.com>, david\_romig@fmi.com, Robert Kronebusch <robert.kronebusch@onrr.gov>, Paul Bugala <pbugala@gmail.com>, Jim Steward <jim.steward@onrr.gov>, "Cassidy, John Kenneth (US - Arlington)" <jocassidy@deloitte.com>, ksweeney@nma.org, nathan.brannberg@onrr.gov, claire.ware007@yahoo.com, imunilla@oxfamamerica.org, ddudis@citizen.org, mlevine@ocean.org, "Hawbaker, Luke Malcolm (US - San Francisco)" <lhawbaker@deloitte.com>, "Varnum, Andrew (US - Arlington)" <avarnum@deloitte.com>, jerold.gidner@onrr.gov  
**Date:** Thu, 16 Feb 2017 10:56:27 +0000  
**Attachments:** USEITI Reporting Template - 20170213 - Draftv2.xlsx (185.55 kB); USEITI Reporting Template Guidelines - 20170213 - Draftv2.docx (96.25 kB)

Hello All,

Please find attached the updated draft Reporting Template and Reporting Guidelines document incorporating the changes requested and discussed during the call. These include:

## Reporting Template

1. Change was made to the CY2016 Reporting Template tab to include sub-total lines for the revenue streams for ONRR, BLM, and OSMRE.
2. The CY2015 template tab is highlighted yellow. This is included solely for reference purposes and will be removed before distribution to companies.
3. The Instructions tab for the International Secretariat's Beneficial Ownership template is highlighted yellow. This is included solely for reference purposes. This information has been included in the reporting guidelines document and this tab will be removed.
4. The Beneficial Ownership tabs for Company Identification and Declaration have been left as is (as provided by Paul Bugala) for now pending additional discussion and direction from the MSG on any changes required to these templates or how they are incorporated to the existing reporting template. There remain open notes from the International Secretariat on these tabs with points of consideration for the MSG on modifications to make to the templates.

## Reporting Guidelines

1. A new section has been added to the Introduction section of the document to indicate specifically the new changes for the 2017 reporting process. These include the elimination of the reconciliation process, the changes to revenue streams, and the addition of the beneficial ownership request.
2. A new section G has been added to the document to provide information on the Beneficial Ownership parts of the template. This section is subject to further updates pending any further revisions to the Beneficial Ownership templates, as indicated above.

Please let me know if you have any questions.

Thanks,

**AJ Maxwell**  
Manager | Deloitte Advisory  
Deloitte & Touche, LLP  
Direct: +1 303 312 4080  
[amaxwell@deloitte.com](mailto:amaxwell@deloitte.com)  
**Deloitte.**

---

**From:** Platts, Sarah (US - Arlington)



**Sent:** Tuesday, February 14, 2017 12:47 PM

**To:** Greg Gould <greg.gould@onrr.gov>; Michael Ross <mlross@polisci.ucla.edu>; jmorgan@pwypusa.org; Chris Mentasti <chris.mentasti@onrr.gov>; Kimiko Oliver <kimiko.oliver@onrr.gov>; Danielle Brian <dbrian@pogo.org>; Jennifer Heindl <jennifer.heindl@sol.doi.gov>; Curtis Carlson <curtis.carlson@treasury.gov>; Keith Romig <kromig@usw.org>; Veronika Kohler <vkohler@nma.org>; Betsy Taylor <betsyt@vt.edu>; Emily Kennedy <kennedy@api.org>; Aaron Padilla <padillaa@api.org>; Johanna Nesselth <johanna.nesselth@chevron.com>; tkansal@cbuilding.org; pfield@cbuilding.org; Rosita Compton Christian <rosita.comptonchristian@onrr.gov>; Zorka Milin <zmilin@globalwitness.org>; Nicholas.Cotts@Newmont.com; Mia Steinle <msteinle@pogo.org>; Phillip Denning <phillip.denning@shell.com>; Betsy Taylor <betsy.taylor@gmail.com>; Harrington, John D <john.d.harrington@exxonmobil.com>; Lance Wenger <lance.wenger@sol.doi.gov>; Mike Matthews <mike.matthews@wyo.gov>; Judith Wilson <judith.wilson@onrr.gov>; Jennifer Goldblatt <jennifer.goldblatt@onrr.gov>; Paul Mussenden <paul\_mussenden@ios.doi.gov>; Mennel, John (US - Arlington) <jmennel@deloitte.com>; david\_romig@fmi.com; Robert Kronebusch <robert.kronebusch@onrr.gov>; Paul Bugala <pbugala@gmail.com>; Jim Steward <jim.steward@onrr.gov>; Cassidy, John Kenneth (US - Arlington) <jocassidy@deloitte.com>; ksweeney@nma.org; nathan.brannberg@onrr.gov; claire.ware007@yahoo.com; imunilla@oxfamamerica.org; ddudis@citizen.org; mlevine@ocean.org; Hawbaker, Luke Malcolm (US - San Francisco) <lhawbaker@deloitte.com>; Varnum, Andrew (US - Arlington) <avarnum@deloitte.com>; jerold.gidner@onrr.gov

**Cc:** Maxwell, A.J. (US - Denver) <amaxwell@deloitte.com>

**Subject:** RE: Updated Invitation: USEITI Implementation Subcommittee @ Weekly from 11am to 12:30pm on Wednesday (greg.gould@onrr.gov)

All –

I hope you are having a nice week. Attached please find the updated reporting template and guidelines document we will discuss tomorrow. The most notable change to this is that the template now includes the Beneficial Ownership information for reporting, as requested during the February MSG.

Thanks,  
Sarah

<< File: USEITI Reporting Template - 20170213 - Draft.xlsx >> << File: USEITI Reporting Template Guidelines - 20170213 - Draft.docx >>

-----Original Appointment-----

**From:** Greg Gould [mailto:greg.gould@onrr.gov]

**Sent:** Monday, January 4, 2016 11:25 AM

**To:** Greg Gould; Michael Ross; jmorgan@pwypusa.org; Chris Mentasti; Kimiko Oliver; Klepacz, Alex (US - Arlington); Danielle Brian; Jennifer Heindl; Curtis Carlson; Keith Romig; Veronika Kohler; Betsy Taylor; Emily Kennedy; Aaron Padilla; Johanna Nesselth; tkansal@cbuilding.org; pfield@cbuilding.org; Rosita Compton Christian; Zorka Milin; Nicholas.Cotts@Newmont.com; Mia Steinle; Phillip Denning; Betsy Taylor; Harrington, John D; Lance Wenger; Mike Matthews; Judith Wilson; Jennifer Goldblatt; Paul Mussenden; Mennel, John (US - Arlington); david\_romig@fmi.com; Robert Kronebusch; Paul Bugala; Jim Steward; Cassidy, John Kenneth (US - Arlington); ksweeney@nma.org; nathan.brannberg@onrr.gov; Platts, Sarah (US - Arlington); claire.ware007@yahoo.com; imunilla@oxfamamerica.org; ddudis@citizen.org; mlevine@ocean.org; Hawbaker, Luke Malcolm (US - Arlington); Varnum, Andrew (US - Arlington); Schultz, Kent Andrew (US - Arlington); jerold.gidner@onrr.gov

**Subject:** Updated Invitation: USEITI Implementation Subcommittee @ Weekly from 11am to 12:30pm on Wednesday (greg.gould@onrr.gov)

**When:** Wednesday, February 15, 2017 11:00 AM-12:30 PM America/New\_York.

**Where:** Telecom - 1-877-984-1404 Passcode 2973393# (Leader Code:1923766#)

This event has been changed.

[more details »](#)

### USEITI Implementation Subcommittee

**Changed:** USEITI Implementation Subcommittee.

Thank you again for all your help implementing EITI in the US!

Greg

Telecom - 1-877-984-1404 Passcode 2973393# (Leader Code:1923766#)

Weekly from 11am to 12:30pm on Wednesday Eastern Time

When

Where

Telecom - 1-877-984-1404 Passcode 2973393# (Leader Code:1923766#) ([map](#))

Calendar

[greg.gould@onrr.gov](mailto:greg.gould@onrr.gov)

Who

•

Greg Gould - organizer

•

Michael Ross

•

Chris Mentasti

•

Kimiko Oliver

•

[aklepacz@deloitte.com](mailto:aklepacz@deloitte.com)

•

Danielle Brian

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Jennifer Heindl

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Curtis Carlson

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Keith Romig

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Veronika Kohler

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Betsy Taylor

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Emily Kennedy

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Aaron Padilla

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Zorka Milin

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Mia Steinle

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Phillip Denning

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Betsy Taylor

•

Harrington, John D

•

Lance Wenger

•

Mike Matthews

•

Judith Wilson

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**USEITI Implementation Subcommittee Check-in: Wednesday, February 22, 2017 11:00am– 12:00 pm EST Teleconference: 1-877-984-1404; Passcode: 2973393# (Leader Code 1923766#)**

---

**From:** "Gould, Greg" <greg.gould@onrr.gov>  
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**Date:** Tue, 21 Feb 2017 18:01:57 +0000  
**Attachments:** USEITI Reporting Template Guidelines - 20170213 - Draftv2.docx (96.25 kB); USEITI Contextual Narrative Addition Outlines\_20170215.pdf (273.98 kB); USEITI Reporting Template - 20170213 - Draftv2.xlsx (185.55 kB)

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USEITI Implementation Subcommittee:

Welcome back from a nice long weekend. Our next Subcommittee meeting is scheduled for tomorrow, Wednesday, February 22nd, at 11:00 am, which will focus primarily on IA updates, three proposed contextual narrative additions, and the revised reporting template and guidelines. The Reporting Improvement Workgroup will give an update on the work they are doing to complete their gap analysis, and as we agreed to last week there is a standing validation discussion added to the agenda.

Last week you all should have received from the IA outlines for the proposed contextual narrative additions, and an updated reporting template and guidelines document. The goal of the Subcommittee this week is to agree on the final template and guidelines and recommend it to Co-chairs for final review and approval. We will also discuss the contextual narrative additions and recommend two additions to the Co-chairs for final approval.

Attached to this email are the three contextual narrative addition outlines and the updated reporting template and guidelines. Please review in advance and be prepared to discuss these materials tomorrow. I'll be traveling to DC for meetings tomorrow, so Judy Wilson will run the meeting again this week.

Thanks,

Greg

USEITI Implementation Subcommittee

Wednesday, February 22, 2017 11:00am-12:00pm  
Teleconference: 1-877-984-1404; Passcode: 2973393# (Leader Code 1923766#)

Proposed Meeting Agenda



11:00 Welcome and Introductions

11:05 IA Update (mainstreaming, employment by commodity addition, tribal overview)

11:10 Revised Reporting Template and Guidelines

11:20 Contextual Narrative Additions

11:40 Reconciliation Improvement Workgroup Update (gap analysis)

11:45 Validation Discussion

11:55 Walk-ons/Next Steps

12:00 End

*Gregory J. Gould*

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*Acting Deputy Assistant Secretary/Director  
Office of Natural Resources Revenue  
U.S. Department of the Interior*

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# Reporting Template Guidelines

DRAFT

DRAFT as of 2/15/2017

# Table of Contents

A.	<a href="#">Introduction</a>	1
B.	<a href="#">General Template Instructions</a>	1
C.	<a href="#">Reporting Guidelines</a>	3
D.	<a href="#">Company Contact Information</a>	13
E.	<a href="#">Reliability of Data – Management Sign-off</a>	13
F.	<a href="#">Company and Subsidiary Identification</a>	13
G.	<a href="#">Beneficial Ownership Identification and Declaration</a>	13
H.	<a href="#">Submission</a>	13
I.	<a href="#">Data Security Measures</a>	14
J.	<a href="#">Questions and guidance regarding completion of template</a>	14
	<a href="#">Appendix A: Terms and Definitions Reference Guide</a>	15

## A. Introduction

The purpose of this document is to provide guidance for companies to complete the United States Extractive Industries Transparency Initiative (USEITI) Reporting Template. As a part of the USEITI process, the US will publish a report that discloses the payments made by extractive industry companies for extractive related activities, including royalties, rents, bonuses, taxes, and other payments. This primarily refers to payments listed on page 2 of this document, made to government entities for extractive activities occurring on Federal leases and properties, with few exceptions. More information on USEITI is included at <http://www.doi.gov/eiti>.

A Multi-Stakeholder Group (MSG) oversees the USEITI process. An Independent Administrator (IA) is appointed by the MSG; Deloitte & Touche LLP serves as the IA for this report. The IA's role for the 2017 USEITI report is to collect and report the revenue data submitted by companies. Data submitted will not be subject to any audit or reconciliation procedures by the IA.

*Appendix A: Terms and Definitions Reference Guide* contains a listing of definitions of terms included in this document and on the 2017 USEITI Reporting Template.

### **What's new for 2017 Reporting?**

There are a number of changes that have been made to the reporting process for the 2017 report. These are detailed at a high-level below:

- **No Reconciliation for 2017** – Unlike in the 2 prior year reports (2015 and 2016), the reporting process for 2017 will NOT include a reconciliation of company reported payments with government reported revenues. The approach for 2017 is a voluntary company reporting process. No reconciliation procedures will be performed on the data submitted by companies for the 2017 report.
- **Changes to in scope revenue streams** – *There have been a couple minor changes to the revenue streams included in the reporting request and template. These changes have been made to help simplify reporting for companies as a result of challenges identified in previous reporting periods. The changes include combining the categories of rents and bonuses for ONRR, combining the categories of civil penalties, offshore inspection fees, and other revenues for ONRR, and replacing a category of renewables with other revenues for BLM.*
- **Addition of Beneficial Ownership request** – The recently revised 2016 EITI Standard directs all implementing countries to implement in their reporting process by 2020 a disclosure by reporting companies of their beneficial owners. As a first step, the 2017 reporting process will include a request for all publicly traded companies to complete an addendum template requesting information around beneficial owners. Additional details on how to complete this request can be found in the below **Section G**.

## B. General Template Instructions

Please utilize the information included in this document to complete the 2017 USEITI Reporting Template.

An electronic version of the Reporting Template has been provided. If there are questions about the template or the information needed to complete the template, please send questions to:

[USEITIDataCollection@Deloitte.com](mailto:USEITIDataCollection@Deloitte.com)

### **General Information (Box 1)**

**Corporate Entity Name:** Indicate the name of your corporate entity.

**Entity Type:** We request that you identify the type of incorporation for your company (S Corporation, C Corporation, Limited Partnership, Limited Liability Company, etc.).

**Period for Reporting:** Companies should provide payment data only for the period of CY 2016, which is January 1, 2016 through December 31, 2016. Only the payments made or reported during CY 2016 should be included in the amounts reported on the template.

The period in which the fees were incurred is not relevant; reporting should be based on the period in which the actual transaction to pay or report the fees occurred.

DRAFT as of 2/15/2017

The reporting currency for the USEITI report is US dollars (USD); all amounts reported in the Reporting Template should be in USD.

Table B-1 provides a summary of the government revenue streams determined in-scope for USEITI reporting for CY 2016 by the USEITI MSG. The table lists these streams by the government entity that collects the revenue along with a brief description of each revenue stream. Companies only need to report payments made for these specific revenue streams. Please report payment amounts in Box 2, Reported Payments, in the column titled "Amount Paid (USD \$)" on the template.

This request is only for total payment amount data for each revenue stream.

Table B-1 In-Scope Revenue Streams

Government Payee	Revenue Stream	Description
ONRR	Royalties	All Royalties reported to ONRR on Form ONRR-2014 or CMP-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity (see <b>Reporting Guidelines: Table C-1</b> )
ONRR	Rents and Bonuses	All Rents and Bonuses reported to ONRR on Form ONRR-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity (see <b>Reporting Guidelines: Table C-2</b> )
ONRR	Other Revenues	All non-royalty, rent, or bonus revenues reported to ONRR on the Form ONRR-2014 or CMP-2014, Production and Royalty (P&R) Reporting System, or through direct billing activity; and Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations; and Civil Penalties collected by ONRR on behalf of ONRR, BOEM, and BSEE (see <b>Reporting Guidelines: Table C-3</b> )
BLM	Bonus and First Year Rentals	Payments made by the winning bidder of an onshore lease at a BLM lease sale (see <b>Reporting Guidelines: Table C-4</b> )
BLM	Permit Fees	All Permit Fees paid such as Application for Permit to Drill Fees, Mining Claim and Holding Fees, any Fees paid pursuant to the Mineral Leasing Act, etc. (see <b>Reporting Guidelines: Table C-5</b> )
BLM	Other Revenues	Wind, Solar, and Biomass Projects (see <b>Reporting Guidelines: Table C-6</b> )
OSMRE	AML Fees	Abandoned Mine Land (AML) Fees including AML Fees assessed from audits as well as any late charges paid (see <b>Reporting Guidelines: Table C-7</b> )
OSMRE	Civil Penalties	Civil Penalties assessed on violations of the Surface Mining Control and Reclamation Act including any late charges paid (see <b>Reporting Guidelines: Table C-8</b> )
IRS	Taxes	Corporate Tax Payments to IRS (see <b>Reporting Guidelines: Table C-9</b> )

Additional details and guidance for each of the revenue streams listed in table B-1 *In-Scope Revenue Streams* are included in the respective tables within section C. These details provide explanation for how companies should determine the amounts to report for each revenue stream. The additional guidance includes information on the specific transaction types on government reporting forms that are included in the amounts companies should report.

There may also be instances where companies make payments to government entities based on direct billing activity, or other means such as only a check with a lease number referenced, rather than through a specific government reporting form. In these instances, the "Report Type" column in the table will show "Direct Billing" rather than the name of a standard reporting form with a related transaction code.



### C. Reporting Guidelines

#### Payments to Office of Natural Resources Revenue (ONRR)

##### Royalties Paid to ONRR

Table C-1 outlines the transactions that make up the Royalties revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form CMP-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for royalties should equal the amounts your company reported to ONRR on the respective forms during CY 2016 in addition to any invoices actually paid during CY 2016.

Table C-1 Royalties Paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014 or CMP-2014	01	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases
ONRR-2014 or CMP-2014	08	<b>Royalty In Kind (Other)</b> —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 or CMP-2014	10	<b>Compensatory Royalty Payment</b> —Report royalty value due on oil and gas that has been drained from Federal land by a well on another property
ONRR-2014 or CMP-2014	11	<b>Transportation Allowance</b> —Report a transportation allowance against the royalty due
ONRR-2014 or CMP-2014	15	<b>Processing Allowance</b> —Report a processing allowance against the royalty due
ONRR-2014 or CMP-2014	40	<b>Net Profit Share - Profitable</b> —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	ADJ	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases - adjust volume and/or value
ONRR-4430 (P&R)	PR	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases - original submission
Direct Billing	N/A	<b>Interest on Royalties</b> —Report payor reported interest due to ONRR