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Subject: USEITI Withdrawal

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"Wilson, Judith" <judith.wilson@onrr.gov>

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Sent: Tue Aug 08 2017 15:48:38 GMT-0600 (MDT)
To: "Mazzarella, James A. EOP/NSC" <(b) (6)>
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From: "Mazzarella, James A. EOP/NSC" <(b) (6)>
Sent: Tue Aug 08 2017 15:58:24 GMT-0600 (MDT)
To: "Wilson, Judith" <judith.wilson@onrr.gov>
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Label: "ONRR/FOIA Request EITI/OS 2018 00350 part 2"

Created by:judith.wilson@onrr.gov

Total Messages in label:138 (9 conversations)

Created: 01-30-2018 at 15:27 PM

From: "Gould, Greg" <greg.gould@onrr.gov>
Sent: Wed Aug 02 2017 11:05:12 GMT-0600 (MDT)
To: "Mazzarella, James A. EOP/NSC" (b) (6)@nsc.eop.gov, (b) (6)@state.gov, Judith Wilson <judith.wilson@onrr.gov>
Subject: Fwd: USEITI Outlook

Jim (b) (6)

See emails below from the EITI Secretariat. I think it is best that we send our letter withdrawing our application no later than Aug 25, please let me know if you can get that cleared within your offices. On a somewhat related note, we are moving forward with standing up a FACA Committee related to Royalty Policy, with the first meeting scheduled for Oct 4th. I plan to disband the USEITI FACA committee as soon as the new Committee is announced. They plan to announce the new Committee the first week in September, so another reason for us to withdraw our application in August.

Thanks again for all the help!

Greg

Gregory J. Gould

*Director
Office of Natural Resources Revenue
U.S. Department of the Interior*

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----- Forwarded message -----

From: Sam Bartlett <SBartlett@eiti.org>
Date: Wed, Aug 2, 2017 at 10:34 AM
Subject: RE: USEITI Outlook
To: Greg Gould <greg.gould@onrr.gov>
Cc: "Judith Wilson (judith.wilson@onrr.gov)" <judith.wilson@onrr.gov>

25-26 October / SB

From: Greg Gould [mailto:greg.gould@onrr.gov]
Sent: onsdag 2. august 2017 18.09
To: Sam Bartlett <SBartlett@eiti.org>
Cc: Judith Wilson (judith.wilson@onrr.gov) <judith.wilson@onrr.gov>
Subject: Re: USEITI Outlook

Thanks Sam, when is the next board meeting?

Gregory J. Gould

sender immediately by return e-mail.

Hi Greg & Judith,

Greeting from Oslo. Would you have time for a quick call later this week to discuss the outlook for the USEITI? It would be good to clarify whether the MSG will meet again in 2017 (we gather this is unlikely) and where things stand with the next EITI Report.

Regards
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"Gould, Greg" <greg.gould@onrr.gov>

From: "Gould, Greg" <greg.gould@onrr.gov>
Sent: Wed Aug 02 2017 14:09:08 GMT-0600 (MDT)
To: Judith Wilson <judith.wilson@onrr.gov>, "(b) (6)"
<[REDACTED]@state.gov>, "Mazzarella, James A. EOP/NSC"
<[REDACTED]@nsc.eop.gov>
Subject: Fwd: USEITI Outlook

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See additional feedback below from the International Secretariat, note that it is clear we are on the road to suspension unless we withdraw our application as soon as possible.

Thanks,

Greg

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*Director
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From: "Mazzarella, James A. EOP/NSC"
<(b) (6)@nsc.eop.gov>
Sent: Thu Aug 03 2017 20:25:43 GMT-0600 (MDT)
To: "Gould, Greg" <greg.gould@onrr.gov>, (b) (6)
@state.gov
CC: Judith Wilson <judith.wilson@onrr.gov>, (b) (6)
@state.gov
Subject: RE: USEITI Outlook

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Sent: Wednesday, August 2, 2017 4:25 PM

To: (b) (6) @state.gov>
Cc: Judith Wilson <judith.wilson@onrr.gov>; Mazzarella, James A. EOP/NSC
(b) (6) @nsc.eop.gov>; (b) (6) @state.gov>
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On Wed, Aug 2, 2017 at 2:17 PM, (b) (6) @state.gov> wrote:

Thanks, this is a good overview of the technical achievements and challenges that now face us. (b) (5)

[REDACTED]

From: Gould, Greg [mailto:greg.gould@onrr.gov]
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(b) (6) @state.gov>, Judith Wilson
CC: <judith.wilson@onrr.gov>, (b) (6) @state.gov>, Treci Johnson <treci.johnson@onrr.gov>
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Jim,

My comment related to the "clear path to suspension" is a result of my frustration to date, and my concerns from the start. With that said, please keep me posted on timing, as I do want to make sure that I send the letter no later than Oct 1. I'm including Treci Johnson on this reply, Treci has been working with the DOI press shop throughout this process and will coordinate as needed with both your office and State as we get closer to sending the letter.

Thanks again for all your help.

Have a great weekend.

Greg

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On Wed, Aug 2, 2017 at 2:17 PM, (b) (6) @state.gov wrote:

Thanks, this is a good overview of the technical achievements and challenges that now face us. (b) (5)

[REDACTED]

From: Gould, Greg [mailto:greg.gould@onrr.gov]
Sent: Wednesday, August 02, 2017 4:09 PM
To: Judith Wilson; (b) (6); Mazzarella, James A. EOP/NSC
Subject: Fwd: USEITI Outlook

Jim (b) (6)

See additional feedback below from the International Secretariat, note that it is clear we are on the road to suspension unless we withdraw our application as soon as possible.

Thanks,

Greg

Gregory J. Gould

*Director
Office of Natural Resources Revenue
U.S. Department of the Interior*

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----- Forwarded message -----

From: Sam Bartlett <SBartlett@eiti.org>
Date: Wed, Aug 2, 2017 at 1:00 PM
Subject: Re: USEITI Outlook
To: "Gould, Greg" <greg.gould@onrr.gov>, "Wilson, Judith" <judith.wilson@onrr.gov>
Cc: Jonas Moberg <JMoberg@eiti.org>

Thanks Greg and Judith,

This neatly illustrates the conundrum. One the one hand, DOI continues to do a quite remarkable job of mainstreaming EITI implementation within the scope of its jurisdiction and mandate, with detailed and timely disclosures of non-tax revenues (and how these are used), alongside other important contextual information. In many ways, this work exceeds the EITI's requirements. However:

1. There will be no reporting from companies, no reconciliation, and no assessment from an Independent Administrator as per the EITI Standard. While it's possible to argue company reporting and reconciliation are already done routinely (making the work of the Independent Administrator redundant), and that all stakeholders accept that this data as comprehensive and highly reliable, this would require a mainstreaming application endorsed by the MSG and the EITI Board prior to the publication of the report.
2. There's no pathway for meeting the EITI's requirements regarding reporting of income corporate

From: "Gould, Greg" <greg.gould@onrr.gov>
Sent: Wed Aug 02 2017 11:05:12 GMT-0600 (MDT)
To: "Mazzarella, James A. EOP/NSC" (b) (6)@nsc.eop.gov, (b) (6)@state.gov, Judith Wilson <judith.wilson@onrr.gov>
Subject: Fwd: USEITI Outlook

Jim (b) (6)

See emails below from the EITI Secretariat. I think it is best that we send our letter withdrawing our application no later than Aug 25, please let me know if you can get that cleared within your offices. On a somewhat related note, we are moving forward with standing up a FACA Committee related to Royalty Policy, with the first meeting scheduled for Oct 4th. I plan to disband the USEITI FACA committee as soon as the new Committee is announced. They plan to announce the new Committee the first week in September, so another reason for us to withdraw our application in August.

Thanks again for all the help!

Greg

Gregory J. Gould

*Director
Office of Natural Resources Revenue
U.S. Department of the Interior*

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----- Forwarded message -----

From: Sam Bartlett <SBartlett@eiti.org>
Date: Wed, Aug 2, 2017 at 10:34 AM
Subject: RE: USEITI Outlook
To: Greg Gould <greg.gould@onrr.gov>
Cc: "Judith Wilson (judith.wilson@onrr.gov)" <judith.wilson@onrr.gov>

25-26 October / SB

From: Greg Gould [mailto:greg.gould@onrr.gov]
Sent: onsdag 2. august 2017 18.09
To: Sam Bartlett <SBartlett@eiti.org>
Cc: Judith Wilson (judith.wilson@onrr.gov) <judith.wilson@onrr.gov>
Subject: Re: USEITI Outlook

Thanks Sam, when is the next board meeting?

Gregory J. Gould

sender immediately by return e-mail.

Hi Greg & Judith,

Greeting from Oslo. Would you have time for a quick call later this week to discuss the outlook for the USEITI? It would be good to clarify whether the MSG will meet again in 2017 (we gather this is unlikely) and where things stand with the next EITI Report.

Regards
Sam

--
Judy Wilson
Program Manager USEITI Secretariat
Office of Natural Resources Revenue
judith.wilson@onrr.gov
202-208-4410

"Gould, Greg" <greg.gould@onrr.gov>

From: "Gould, Greg" <greg.gould@onrr.gov>
Sent: Wed Aug 02 2017 14:09:08 GMT-0600 (MDT)
To: Judith Wilson <judith.wilson@onrr.gov>, "(b) (6)"
<[REDACTED]@state.gov>, "Mazzarella, James A. EOP/NSC"
<[REDACTED]@nsc.eop.gov>
Subject: Fwd: USEITI Outlook

Jim, (b) (6)

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Gregory J. Gould

*Director
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Judy Wilson
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judith.wilson@onrr.gov
202-208-4410

(b) (6) @state.gov>

From: "(b) (6)" @state.gov>
Sent: Wed Aug 02 2017 14:17:05 GMT-0600 (MDT)
To: "Gould, Greg" <greg.gould@onrr.gov>, Judith Wilson <judith.wilson@onrr.gov>, "Mazzarella, James A. EOP/NSC" (b) (6) @nsc.eop.gov>
CC: (b) (6) @state.gov>
Subject: RE: USEITI Outlook

Thanks, this is a good overview of the technical achievements and challenges that now face us. (b) (5)

From: Gould, Greg [mailto:greg.gould@onrr.gov]
Sent: Wednesday, August 02, 2017 4:09 PM
To: Judith Wilson; (b) (6); Mazzarella, James A. EOP/NSC
Subject: Fwd: USEITI Outlook

Jim (b) (6)

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Director

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judith.wilson@onrr.gov
202-208-4410

"Gould, Greg" <greg.gould@onrr.gov>

From: "Gould, Greg" <greg.gould@onrr.gov>
Sent: Wed Aug 02 2017 14:24:54 GMT-0600 (MDT)
To: "(b) (6)" @state.gov
Judith Wilson <judith.wilson@onrr.gov>, "Mazzarella, James A. EOP/NSC" <(b) (6) @nsc.eop.gov>, (b) (6) @state.gov
CC:

Subject:

Re: USEITI Outlook

Thanks (b) (6) and I agree that Sam or anyone else for that matter, should not force our hand. With that said, it is clear that we are on a path to suspension and have been since we started this effort several years ago. My feeling is that withdrawing our application sooner rather than later will get us past this ongoing discussion about what the US plans to do, especially since it's pretty clear that we will no longer be working to come into compliance with the standard as it is currently written.

Greg

Gregory J. Gould

Director

Office of Natural Resources Revenue

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

Sent: Wednesday, August 02, 2017 4:09 PM

To: Judith Wilson; (b) (6); Mazzarella, James A. EOP/NSC

Subject: Fwd: USEITI Outlook

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Judy Wilson
Program Manager USEITI Secretariat
Office of Natural Resources Revenue
judith.wilson@onrr.gov
202-208-4410

"Mazzarella, James A. EOP/NSC" <(b) (6)@nsc.eop.gov>

From: "Mazzarella, James A. EOP/NSC"
<(b) (6)@nsc.eop.gov>
Sent: Thu Aug 03 2017 20:25:43 GMT-0600 (MDT)
To: "Gould, Greg" <greg.gould@onrr.gov>, (b) (6)
<(b) (6)@state.gov>
CC: Judith Wilson <judith.wilson@onrr.gov>, (b) (6)
<(b) (6)@state.gov>
Subject: RE: USEITI Outlook

(b) (5)

From: Gould, Greg [mailto:greg.gould@onrr.gov]
Sent: Wednesday, August 2, 2017 4:25 PM

To: (b) (6) @state.gov>
Cc: Judith Wilson <judith.wilson@onrr.gov>; Mazzarella, James A. EOP/NSC
(b) (6) @nsc.eop.gov>; (b) (6) @state.gov>
Subject: Re: USEITI Outlook

Thanks (b) (6) and I agree that Sam or anyone else for that matter, should not force our hand. With that said, it is clear that we are on a path to suspension and have been since we started this effort several years ago. My feeling is that withdrawing our application sooner rather than later will get us past this ongoing discussion about what the US plans to do, especially since it's pretty clear that we will no longer be working to come into compliance with the standard as it is currently written.

Greg

Gregory J. Gould

Director
Office of Natural Resources Revenue
U.S. Department of the Interior

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On Wed, Aug 2, 2017 at 2:17 PM, (b) (6) @state.gov> wrote:

Thanks, this is a good overview of the technical achievements and challenges that now face us. (b) (5)

[REDACTED]

From: Gould, Greg [mailto:greg.gould@onrr.gov]
Sent: Wednesday, August 02, 2017 4:09 PM
To: Judith Wilson; (b) (6); Mazzarella, James A. EOP/NSC
Subject: Fwd: USEITI Outlook

Jim (b) (6)

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Greg

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Director
Office of Natural Resources Revenue
U.S. Department of the Interior

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Regards
Sam

--

Judy Wilson
Program Manager USEITI Secretariat
Office of Natural Resources Revenue
judith.wilson@onrr.gov
202-208-4410

"Gould, Greg" <greg.gould@onrr.gov>

From: "Gould, Greg" <greg.gould@onrr.gov>
Sent: Fri Aug 04 2017 11:26:00 GMT-0600 (MDT)
To: "Mazzarella, James A. EOP/NSC"
(b) (6) @nsc.eop.gov>
(b) (6) @state.gov>, Judith Wilson
CC: <judith.wilson@onrr.gov>, (b) (6) @state.gov>, Treci Johnson <treci.johnson@onrr.gov>
Subject: Re: USEITI Outlook

Jim,

My comment related to the "clear path to suspension" is a result of my frustration to date, and my concerns from the start. With that said, please keep me posted on timing, as I do want to make sure that I send the letter no later than Oct 1. I'm including Treci Johnson on this reply, Treci has been working with the DOI press shop throughout this process and will coordinate as needed with both your office and State as we get closer to sending the letter.

Thanks again for all your help.

Have a great weekend.

Greg

Gregory J. Gould

*Director
Office of Natural Resources Revenue
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On Thu, Aug 3, 2017 at 8:25 PM, Mazzarella, James A. EOP/NSC

(b) (6)

(b) (5)

From: Gould, Greg [mailto:greg.gould@onrr.gov]
Sent: Wednesday, August 2, 2017 4:25 PM
To: (b) (6) @state.gov
Cc: Judith Wilson <judith.wilson@onrr.gov>; Mazzarella, James A. EOP/NSC
(b) (6) @nsc.eop.gov; (b) (6) @state.gov
Subject: Re: USEITT Outlook

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From: Gould, Greg [<mailto:greg.gould@onrr.gov>]
Sent: onsdag 2. august 2017 16.58
To: Sam Bartlett <SBartlett@eiti.org>
Cc: Wilson, Judith <judith.wilson@onrr.gov>
Subject: Re: USEITI Outlook

Hi Sam,

Greetings from Colorado, I hope you are doing well. Try not to be too surprised, but we really don't have an update for you right now. We are still waiting for the political leadership to come on board before we can make any final decisions. As soon as we have a better understanding of next steps, we will set-up a call.

Thanks,

Greg

Gregory J. Gould

*Director
Office of Natural Resources Revenue
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Regards
Sam

"Gould, Greg" <greg.gould@onrr.gov>

From: "Gould, Greg" <greg.gould@onrr.gov>
Sent: Wed Aug 02 2017 10:52:56 GMT-0600 (MDT)
To: Sam Bartlett <SBartlett@eiti.org>
CC: "Judith Wilson (judith.wilson@onrr.gov)" <judith.wilson@onrr.gov>
Subject: Re: USEITI Outlook

Thanks Sam, I'll continue to work with the White House and the State Dept to make sure we have a final path forward prior to that meeting. Also, we are not on hold, we are working hard to finish up the items agreed too by the MSG and still plan to produce a 2017 report, even if it is

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Judy, please send Sam a summary of the work that is completed or on-going related to the 2017 report.

Greg

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On Wed, Aug 2, 2017 at 10:34 AM, Sam Bartlett <SBartlett@eiti.org> wrote:
25-26 October / SB

From: Greg Gould [mailto:greg.gould@onrr.gov]
Sent: onsdag 2. august 2017 18.09
To: Sam Bartlett <SBartlett@eiti.org>
Cc: Judith Wilson (judith.wilson@onrr.gov) <judith.wilson@onrr.gov>
Subject: Re: USEITI Outlook

Thanks Sam, when is the next board meeting?

Gregory J. Gould

Director

Office of Natural Resources Revenue

U.S. Department of the Interior

[\(202\) 513-0600](tel:(202)513-0600)

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On Aug 2, 2017, at 9:23 AM, Sam Bartlett <SBartlett@eiti.org> wrote:

Dear Greg,

We understand, and understand that this is outside your control. But with the EITI effectively "on hold", there are growing calls that the EITI Board needs to act. Ideally, we should try to agree a way forward before the Board next meets in Manila. The longer we

Hi Greg & Judith,

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Regards
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"Wilson, Judith" <judith.wilson@onrr.gov>

From: "Wilson, Judith" <judith.wilson@onrr.gov>
Sent: Wed Aug 02 2017 11:09:36 GMT-0600 (MDT)
To: "Gould, Greg" <greg.gould@onrr.gov>
CC: Sam Bartlett <SBartlett@eiti.org>
Subject: Re: USEITI Outlook

We are:

- updating all of the community case studies;
- updating the data for the selected 18 States;
- adding the content for the State of Colorado;
- adding additional non-energy minerals;
- adding employment by commodity;
- adding the 2016 FY and Calendar Year production data;
- adding a new section on forestry;
- adding a new section on renewables;
- adding a new, and more in-depth Tribal overview;
- updating all the existing data sets; and
- coming later this month the ONRR unilateral data disclosure for 2016 by company, commodity, revenue stream and by State.

That covers most of it, suffice it to say we are fully engaged in getting the next report out and implementing those decisions/recommendations of the MSG and Subcommittees.

On Wed, Aug 2, 2017 at 12:52 PM, Gould, Greg <greg.gould@onrr.gov> wrote:

Thanks Sam, I'll continue to work with the White House and the State Dept to make sure we have a final path forward prior to that meeting. Also, we are not on hold, we are working hard to finish up the items agreed too by the MSG and still plan to produce a 2017 report, even if it is not an MSG approved document.

Judy, please send Sam a summary of the work that is completed or on-going related to the 2017 report.

Greg

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To: Sam Bartlett <SBartlett@eiti.org>
Cc: Judith Wilson (judith.wilson@onrr.gov) <judith.wilson@onrr.gov>
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Gregory J. Gould

Director

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Subject: Re: USEITI Outlook

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Gregory J. Gould

of a mainstreaming request regarding non-tax revenues. But we are still faced with no pathway to compliance on the key issue of tax reporting.

That's our reading of the situation, at least. If we've got something wrong – or missed an opportunity to move forward – please let us know!

Regards
Sam

On 2 Aug 2017, at 19:10, Wilson, Judith <judith.wilson@onrr.gov> wrote:

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adding employment by commodity;
adding the 2016 FY and Calendar Year production data;
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*Director
Office of Natural Resources Revenue
U.S. Department of the Interior*

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25-26 October / SB

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Sent: onsdag 2. august 2017 18.09
To: Sam Bartlett <SBartlett@eiti.org>
Cc: Judith Wilson (judith.wilson@onrr.gov) <judith.wilson@onrr.gov>
Subject: Re: USEITI Outlook

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That's our reading of the situation, at least. If we've got something wrong – or missed an opportunity to move forward – please let us know!

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- updating all of the community case studies;
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On Wed, Aug 2, 2017 at 2:17 PM, (b) (6) <(b) (6)@state.gov> wrote:

Thanks, this is a good overview of the technical achievements and challenges that now face us. Sam's concerns about the Board suspending the United States are overblown; the Board cannot take such an action between Board Meetings without notifying Board Members through circular, and any Board Member can object to such an action. (ENR has objected to several such actions, forcing the Secretariat to take the issue to the Board table at an in-person meeting.) I'm sure it's true that some CSO reps are agitating to suspend us, but I have a hard time believing that it's widespread and that it's the desire of the Secretariat. We should not have our hand forced by Sam.

From: Gould, Greg [mailto:greg.gould@onrr.gov]
Sent: Wednesday, August 02, 2017 4:09 PM
To: Judith Wilson; (b) (6); Mazzearella, James A. EOP/NSC
Subject: Fwd: USEITI Outlook

Jim (b) (6),

See additional feedback below from the International Secretariat, note that it is clear we are on the road to suspension unless we withdraw our application as soon as possible.

Thanks,

Greg

Gregory J. Gould

*Director
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Date: Wed, Aug 2, 2017 at 1:00 PM
Subject: Re: USEITI Outlook
To: "Gould, Greg" <greg.gould@onrr.gov>, "Wilson, Judith" <judith.wilson@onrr.gov>
Cc: Jonas Moberg <JMoberg@eiti.org>

Thanks Greg and Judith,

This neatly illustrates the conundrum. On the one hand, DOI continues to do a quite remarkable job of mainstreaming EITI implementation within the scope of its jurisdiction and mandate, with detailed and timely disclosures of non-tax revenues (and how these are used), alongside other important contextual information. In many ways, this work exceeds the EITI's requirements. However:

1. There will be no reporting from companies, no reconciliation, and no assessment from an Independent Administrator as per the EITI Standard. While it's possible to argue company reporting and reconciliation are already done routinely (making the work of the Independent Administrator redundant), and that all stakeholders accept that this data is comprehensive and highly reliable, this would require a mainstreaming application endorsed by the MSG and the EITI Board prior to the publication of the report.

2. There's no pathway for meeting the EITI's requirements regarding reporting of income corporate

income tax, beyond the data available from the IRS Statistics of income program. Industry don't seem to be willing to give any ground here (by voluntarily disclosing data and/or waiving their right to confidentiality), and CSOs don't seem willing to consider any kind of work-around, even as an interim measure. On this front, it seems that things are "on hold" until the SEC issues a new rule. Of course, DF 1504 could also be repealed. Either way, even in a best case scenario, we are still several years away from anything approaching comprehensive reconciliation as required by the EITI Standard.

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INFORMATION MEMORANDUM FOR THE ASSISTANT SECRETARY

FROM: Greg Gould, Director, Office of Natural Resources Revenue Management

SUBJECT: USEITI – Options for Implementing the 2016 Extractive Industries Transparency Initiative (EITI) Standard

DATE: May 11, 2017

ISSUE

The Department of the Interior, which leads U.S. implementation of the EITI Standard, began in the fall of 2011 an aggressive timeline to establish a multi-stakeholder group (MSG); achieve Candidate Country status in March 2014; and ultimately begin the validation process by April 1, 2018. However, despite having met or exceeded 22 of 26 individual elements of the Standard (8 of the 9 requirements), at the conclusion of the validation process, the USEITI will not be found in compliance with the EITI Standard and is thus likely to be suspended from the initiative. This paper presents options for avoiding such an outcome, improving our management of the USEITI process, and maintaining DOI's commitment to transparent, collaborative and participatory government.

BACKGROUND

Prior to DOI taking the lead in 2011 to implement EITI in the United States, the Department of State (State) strongly supported EITI and coordinated U.S. participation in the global effort as a supporting country. Since EITI's inception in 2002, State has played a key role in shaping the EITI into the global standard for revenue transparency. Through its representation of the United State as a supporting country on the EITI Board and participation in the Finance and Governance and Oversight Committees, State works to clarify, interpret, and promote the rules of the EITI Standard, including by helping to draft guidance documents on how to assess country compliance. U.S. leadership has played a crucial role in the endorsement of the EITI by the G-7, the G-20, and the United Nations Security Council.

The United States Agency for International Development (USAID) has provided significant support to EITI both at the multilateral level and through direct bilateral support for implementation through USAID Missions around the world. USAID has provided over \$30 million in assistance for EITI implementation, peer exchange, and research.

Domestic implementation of EITI is subject to existing laws and regulations. For example, the Trade Secrets Act and the Federal Oil and Gas Royalty Management Act (FOGRMA) of 1982, prohibit the Federal government from releasing company pricing information and Federal employees are subject to criminal penalties if they violate these laws. Section 6103 of the Internal Revenue Code (IRC) provides that tax returns and tax return information are confidential and prohibited from disclosure, unless an exception identified in the IRC is

applicable. The IRC imposes civil and criminal penalties for violations of the disclosure prohibitions.

INTRODUCTION

The Extractive Industries Transparency Initiative, or EITI, is a voluntary, global effort designed to strengthen accountability and public trust for the revenues paid and received for a country's oil, gas, and mineral resources. EITI brings together a coalition of government, companies, and civil society, or Multi-stakeholder Groups (MSG's), to strengthen government and company systems, inform public debate, and promote understanding.

The U.S. government successfully completed the initial requirements to join EITI as a candidate country when the EITI International Board accepted our candidacy application in March 2014. Key successes to date include publishing the 2015 and 2016 USEITI Annual Reports on an open source, open code interactive web-based data portal (<https://useiti.doi.gov>). On this portal, the Department of the Interior unilaterally disclosed 2013, 2014, and 2015 revenues by company, commodity, and revenue type as well as production data across all commodities. The portal is the new global standard in revenue governance transparency.

In 2016, the Department of the Interior (the lead federal agency) entered a new phase in implementing EITI. The EITI International Board revised the EITI Standard in February 2016, to include requirements for disclosure of beneficial owners of extractive companies and to provide the opportunity to "mainstream" revenue data by governments and companies in lieu of an independent reconciliation of reported revenues. The work of the USEITI MSG (39 members and alternates from federal, state, and tribal governments, civil society and industry) is to ensure that the USEITI framework is tailored to U.S. laws, regulations, and culture, and that it is implementable by government and industry.

The USEITI primary challenges for compliance are: corporate income tax reporting; project-level reporting and beneficial owner disclosure of the corporate entity(ies) that bid for, operate or invest in extractive assets. Unlike other implementing countries, company reporting in the United States is entirely voluntary. Despite current setbacks there is a path forward for U.S. commitment to EITI -- implementing with the expectation of achieving compliance and sustaining our role in the global Open Government Partnership. The path forward parallels the Department's commitment to reforming revenue management and royalty collections. This memorandum addresses considerations of this phase of USEITI implementation and provides options to resolve implementing challenges in successfully achieving compliance with the EITI standard.

I. AREAS FOR CONSIDERATION

Implementing EITI will continue to improve government revenue transparency in the United States and continue to serve as an example internationally. The primary areas of consideration for 2017 and leading to the validation on April 1, 2018, are multi-agency involvement, governance of the USEITI multi-stakeholder group, institutionalizing the principles of EITI in

the Department of the Interior and mainstreaming government data. In order to recommend appropriate options for a government position, this paper takes into account the U.S. legal context, legal constraints, feasibility, and the international EITI requirements.

MULTI-AGENCY INVOLVEMENT

In July 2012, the Department of the Interior established the USEITI Sub-Interagency Policy Committee (Sub-IPC) to discuss the status of implementation of the EITI Standard and make decisions requiring interagency input. The Sub-IPC consisted of the following agencies: Office of Management and Budget (OMB); National Security Council (NSC); and Office of Science and Technology Policy (OSTP); as well as the Departments of State, Treasury, and Energy. The Sub-IPC was led by the National Security Council. The National Security Council, Securities Exchange Commission, Treasury Department and Department of the Interior are all critical to the ultimate success of the U.S. implementation of the EITI Standard.

On June 27, 2016 the Securities and Exchange Commission (SEC) issued a final rule, Disclosure of Payments by Resource Extraction Issuers, implementing section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Pub. L. No. 111-203, July 21, 2010), which required certain companies to report to the SEC their payments related to extractive industries activities. The payments that issuers were to report under the rule included taxes, royalties, fees, production entitlements, bonuses, social responsibility payments (if required by law or contract), dividends, payments for infrastructure improvements. In July 2016, the SEC issued an order recognizing the resource extraction payment disclosure requirements of the European Union, Canada and the U.S. Extractive Industries Transparency Initiative as substantially similar to the requirements of Rule 13q-1 under the Securities Exchange Act of 1934. The SEC requirements were both broader and narrower than EITI requirements. EITI does not require reporting of payments for social responsibility, infrastructure improvements or dividends, but does require reporting of fines or payments, which are not within in the scope of Dodd-Frank or the SEC rule. Congress disapproved the SEC regulations in February 2017; however, the Act still requires the SEC to promulgate regulations to implement section 1504 of the Act.

The Internal Revenue Service (IRS) is the primary Government body in charge of managing all tax payments, including payment of corporate income tax, which falls under the purview of USEITI. In the United States there are two key sources of publicly available information about federal income taxes for the extractive industries: the government and the filings of companies that are publicly listed. As mandated by the Revenue Act of 1916, the IRS publishes statistics related to “the operations of the internal revenue laws” as they affect individuals, corporations, and various other entities. The IRS Statistics of Income (SOI) program is responsible for executing this function by collecting, processing, and presenting this data, and then sharing information about how the tax system works with other government agencies and the general public.

The Department of the Treasury, in May 2016, issued a customer due diligence rule (CDD Rule), which streamlines and clarifies several components of customer due diligence under the Bank Secrecy Act to promote consistency and added a key new requirement for U.S. financial institutions to know the real people who own, control, and profit from companies (the “beneficial

owners”)—and verify their identities. U.S. law requires all legal entities that open a U.S. bank account or have a Federal or State tax filing requirement obtain an EIN for tax administration purposes. Further, an entity is required to obtain an EIN if it has employees, or is required to file any documents including tax returns, with the IRS. An EIN (also known as a taxpayer identification number) is also required, under the Banking Secrecy Act, to open a bank account. Section 13(d) of the Securities Exchange Act of 1934 requires any person or group that acquires more than five percent “beneficial ownership” of public company equity securities to disclose its position within 10 days of crossing the threshold. There is no institutional framework for public disclosure of beneficial ownership disclosure information in the United States as required by the EITI Standard. There is, however, a substantial and growing framework for the collection of beneficial ownership information from both public and private companies operating in the U.S.

The Department of the Interior maintains the primary role in the U.S. Government for the governance of energy and non-energy mineral resources. Several different Bureaus within the Department of the Interior collect non-tax payments depending on the type of payment, the location of exploration and production, and the type of resource being extracted. These include: Interior’s Office of Natural Resources Revenue, the Bureau of Land Management, and the Office of Surface Mining Reclamation and Enforcement. The Office of Natural Resources Revenue manages and ensures full payment of revenues owed for the development of the nation’s energy and natural resources on the Outer Continental Shelf and onshore Federal and Indian lands.

MULTISTAKEHOLDER COMMITTEE MANAGEMENT

In 2012, the Department of the Interior conducted a series of stakeholder engagements to ascertain the optimal course for USEITI multi-stakeholder committee management. The options included a Federal Operating Committee, an existing FACA Committee, Non-Federal Entity and a New FACA Committee.

Federal Operating Committees are established by Congress through legislation. An operating committee is established to perform primarily ‘operational as opposed to ‘advisory’ functions. While providing legitimacy and decision-making authority, this legislative option does not allow for expediency. An Existing FACA Committee would require the Charter to address the scope and the Secretary to appoint new members. A Non-Federal Entity, a non-governmental organization, such as a 501(c)(3) allows the two non-governmental sectors (industry and civil society) to come together to create a committee or group, and then seek participation by the federal government in that entity; or the federal government could use a contract, grant, or cooperative agreement to ask a separate, “third-party” entity to convene and/or operate the MSG as a non-Federal entity. In this case, there does not appear to be enough certainty around the mechanism and the authority for creation, thus drawing into question the legitimacy of such a group. Additionally, creating a 501(c)(3) would require an investment of time and money that does not support expediency and sustainability. A non-federal entity would require recognition by the Federal government to bestow decision-making authority and most likely, any changes in federal rules or regulations proposed by the MSG would trigger FACA requirements. Finally, a new FACA Committee could be convened by either the Department of the Interior or the Office of President. Because a FACA Committee only provides advice to the federal government, and the federal government appoints its members, there is concern that a FACA might not meet the

EITI expectation of collaboration, sector self-selection, and responsibility for implementing EITI.

After careful consideration of input from the public at large and stakeholders, the FACA committee option provides the legitimacy, expediency, and sustainability required to ensure the successful implementation of USEITI. In 2012, with assurances from the government, the FACA committee should be able to fulfill the initial functions of an MSG, to develop a fully-costed work plan to design and implement the USEITI framework and obtain EITI compliance, within the spirit and framework of the EITI requirements. The Government noted at the time, that making a decision to set-up the initial U.S. MSG as a FACA did not mean the U.S. MSG would remain so as USEITI implementation moved forward. The MSG, as part of its deliberations, could decide to seek legislation or another option to reform the USEITI MSG.

2017 CHALLENGES TO IMPLEMENTING EITI REQUIREMENTS

The USEITI primary challenges for 2017 are: corporate income tax reporting (Congressionally disapproved Dodd-Frank §1504 regulations required a resource extraction issuer to disclose taxes); project-level reporting (Congressionally disapproved Dodd-Frank §1504 regulations defined project as operational activities that are governed by a single contract, license, lease, concession, or similar legal agreement, which form the basis for payment liabilities with a government); mainstreaming reporting requirements; and beneficial owner disclosure (of the corporate entity(ies) that bid for, operate or invest in extractive assets). Unlike other implementing countries, company reporting in the U.S. is entirely voluntary.

The EITI Standard requires reporting on “profits taxes,” or taxes on income, where material. Section 6103 of the Internal Revenue Code (IRC) provides that tax returns and tax return information are confidential and prohibited from disclosure, unless an exception identified in the IRC is applicable. The MSG requested companies to voluntarily report the sum of all federal corporate income tax payments and encouraged reconciliation. For the 2015 USEITI Report, 12 out of 41 applicable companies reported \$190 million in corporate income taxes and in the 2016 USEITI Report, 12 out of 38 applicable companies reported -\$308 million in corporate income taxes.

The EITI Standard states that the MSG is required to agree on the level of disaggregation for publishing data, that EITI data must be presented by individual company, government entity, and revenue stream, and requires that reporting at project level. The standard does not provide a specific definition of “project,” but states it should be consistent with the SEC rules and European Union laws. Section 1504 of the Dodd-Frank Act requires extractive industries companies registered with the SEC to separately disclose information about payments to governments around the world in an interactive data format.

Options for Implementing the 2016 EITI Standard:

1) In 2017, the United States seeks adapted implementation of the company reporting requirements required under the 2010 Dodd Frank Act until such time as the Securities Exchange Commission promulgates regulations under the Act. The request for adapted implementation,

made to the EITI International Board, acknowledges the Congressional disapproval of the Dodd Frank §1504 SEC Regulations. The Board will consider this option in light of MSG support and decide whether to approve adapted implementation. This option requires USEITI MSG support and there is no change to the USEITI MSG Federal Advisory Committee structure or the governance of domestic implementation. The Department of State continues to coordinate U.S. participation in the global effort as a supporting country.

2) The United States requests the EITI International Board to approve an implementation ‘pause’ for one year combined with a one-year extension to the April 1, 2018, timeframe for initiating validation. We would argue that the ‘pause’ and extension would allow the new Administration time to place senior leadership critical to decision making in all the key Agencies (i.e., DOI, State, Treasury). This option requires the USEITI MSG support and there is no change to the USEITI MSG Federal Advisory Committee or the governance of domestic implementation. The Department of State continues to coordinate U.S. participation in the global effort as a supporting country.

3) The USEITI MSG is reformulated in a streamlined fashion. The MSG remains a FACA committee that advises the Secretary of the Interior and also remains consistent with the EITI principles of governance. Having demonstrated significant accomplishments over the past five years and relying on the willingness of many dedicated members of the MSG to continue to volunteer their time, this option would reduce the burden of participation on all sectors. This option requires USEITI MSG support. The Department of State continues to coordinate U.S. participation in the global effort as a supporting country.

4) The lead for domestic implementation of the EITI Standard shifts to the White House, National Security Council, with Interior, Treasury and the SEC partnering in implementation. The USEITI MSG is reformulated in a streamlined fashion, incorporating option 3 above. The Department of State continues to coordinate U.S. participation in the global effort as a supporting country.

5) The U.S. government unilaterally decides to no longer participate and withdraws as an implementing country. The Department of State continues to coordinate U.S. participation in the global effort as a supporting country.

RECOMMENDATION:

Despite current setbacks there is a path forward for: U.S. commitment to EITI; implementing EITI with the expectation of achieving compliance; and sustaining our role in the global Open Government Partnership.

We recommend Option 4 as the most feasible path forward to achieve compliance with the Standard. It will be necessary to have full support from State, Treasury, SEC and the National Security Council to implement this option. Interior has lead domestic implementation to date yet only has jurisdiction with respect to governance associated with natural resource extraction on federal and Indian Lands and associated non-tax revenue management. In light of the April 3, 2017, Federal Register notice of the Secretary of the Interior establishing and seeking

nominations for the Royalty Policy Committee (RPC or Committee) there may be a path forward for the streamlined MSG approach. The Committee will advise on current and emerging issues related to the determination of fair market value, and the collection of revenue from energy and mineral resources on Federal and Indian lands. The Committee also will advise on the potential impacts of proposed policies and regulations related to revenue collection from such development, including whether a need exists for regulatory reform. We believe the purpose of the Committee aligns with principles of EITI that address the valuable role of stakeholders in seeking solutions to issues in the area of natural resource extraction and revenue management. A streamlined USEITI MSG can be a significant source of support to the RPC in their discussions and deliberations

In addition to Option 4 above, we also recommend institutionalizing appropriate EITI requirements within the Office of Natural Resources Revenue. The path forward parallels the Department's commitment to reforming revenue management and royalty collections. We recognize that public understanding of government revenues and expenditures over time informs public debate and informs choice of appropriate and realistic options for sustainable energy development. Maintaining the USEITI data portal and integrating even more government revenue data and information is vital to support public policy and is fundamental to the Royalty Policy Committee discussions and deliberations. We also remain committed to encouraging high standards of transparency and accountability to the public for our mission and in our everyday operations.

We also welcome the idea of mainstreamed EITI non-tax revenue disclosures in lieu of company reporting and Independent Administrator reconciliation. The rationale for the 2016 refinement to the Standard is that extractive industry transparency should not be confined to EITI reports and expensive reconciliation exercises, but become an integral part of how governments manage their sector. Rather than simply relying on the EITI reporting mechanism to bring about transparency, governments implementing the EITI could to a greater extent make the information required by the EITI Standard available through government and corporate reporting systems such as databases, websites, annual reports, portals etc. The Department, as managed by ONRR, has robust audit and assurances practices in place to demonstrate accountability for the revenues paid and received for our country's oil, gas, and mineral resources. ONRR is now further integrating how we manage data and the EITI Standard by disclosing for the first time project-level reporting. In the 2017 USEITI Annual Report, ONRR will disclose in addition to the unilateral disclosure of revenues by revenue stream, commodity and company the ONRR and Office of Surface Mining revenue streams by parent company and by State. USEITI has already demonstrated global leadership and through the data portal, an effective means of providing transparency around the governance of extractive industries revenue management and ensuring improved public awareness. Mainstreaming government data will continue to demonstrate leadership in transparency.

On Fri, Sep 29, 2017 at 8:35 AM, (b) (6) <(b) (6)@state.gov> wrote:

I'm still getting edits from corners of the State Department, but I want to give you a crack at this now.

There's been strong interest in our regional bureaus to give posts one or two sentences on WHY we need to withdraw from implementing, so I tried to do that in the first talking point. Of course 11/17 is just a placeholder for now.

Thanks.

Official - SBU
UNCLASSIFIED

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"Mazzarella, James A. EOP/NSC" <(b) (6)>

From: "Mazzarella, James A. EOP/NSC" <(b) (6)>
Sent: Tue Oct 03 2017 16:51:43 GMT-0600 (MDT) <(b) (6)@state.gov>, "greg.gould@onrr.gov" <greg.gould@onrr.gov>,
To: (b) (6)@state.gov (b) (6)@state.gov, (b) (6)@state.gov (b) (6)@state.gov, "judith.wilson@onrr.gov" <judith.wilson@onrr.gov>
CC: "McEnery, Tess M. EOP/NSC" <(b) (6)>
Subject: FW: EITI cable to posts

Colleagues,

(b) (5)

Thank you.

Conversation Contents

Fwd: DOI Cabinet Affairs report 11/06

Attachments:

/3. (b) (5)

"Mashburn, Lori" <lori_mashburn@ios.doi.gov>

From: "Mashburn, Lori" <lori_mashburn@ios.doi.gov>
Sent: Mon Nov 06 2017 10:29:11 GMT-0700 (MST)
Alex Hinson <alex_hinson@ios.doi.gov>, Caroline Boulton <caroline_boulton@ios.doi.gov>, Daniel Jorjani <daniel.jorjani@sol.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, Douglas Domenech <douglas_domenech@ios.doi.gov>, Eli Nachmany <eli_nachmany@ios.doi.gov>, "Getto, Leila" <leila_getto@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, "Mashburn, Lori" <lori_mashburn@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Natalie Davis <natalie_davis@ios.doi.gov>, Russell Newell <russell_newell@ios.doi.gov>, Scott Hommel <scott_hommel@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, "Thiele, Aaron" <aaron_thiele@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>
To:
Subject: (b) (5)
Attachments: (b) (5)

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Department of the Interior
202.208.1694

Conversation Contents

Fwd: (b) (5)

Attachments:

/6. (b) (5)

"Mashburn, Lori" <lori_mashburn@ios.doi.gov>

From: "Mashburn, Lori" <lori_mashburn@ios.doi.gov>
Sent: Fri Nov 03 2017 11:28:26 GMT-0600 (MDT)
Alex Hinson <alex_hinson@ios.doi.gov>, Caroline Boulton <caroline_boulton@ios.doi.gov>, Daniel Jorjani <daniel.jorjani@sol.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, Douglas Domenech <douglas_domenech@ios.doi.gov>, Eli Nachmany <eli_nachmany@ios.doi.gov>, "Getto, Leila" <leila_getto@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, "Mashburn, Lori" <lori_mashburn@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Natalie Davis <natalie_davis@ios.doi.gov>, Russell Newell <russell_newell@ios.doi.gov>, Scott Hommel <scott_hommel@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, "Thiele, Aaron" <aaron_thiele@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>, Todd Wynn <todd_wynn@ios.doi.gov>
To:
Subject: (b) (5)
Attachments: (b) (5)

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Lori K. Mashburn
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202.208.1694

Conversation Contents

(b) (5)

Attachments:

/9. (b) (5)

"Mashburn, Lori" <lori_mashburn@ios.doi.gov>

From: "Mashburn, Lori" <lori_mashburn@ios.doi.gov>
Sent: Thu Nov 02 2017 11:26:18 GMT-0600 (MDT)
Alex Hinson <alex_hinson@ios.doi.gov>, Caroline Boulton <caroline_boulton@ios.doi.gov>, Daniel Jorjani <daniel.jorjani@sol.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, Douglas Domenech <douglas_domenech@ios.doi.gov>, Eli Nachmany <eli_nachmany@ios.doi.gov>, "Getto, Leila" <leila_getto@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, "Mashburn, Lori" <lori_mashburn@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Natalie Davis <natalie_davis@ios.doi.gov>, Russell Newell <russell_newell@ios.doi.gov>, Scott Hommel <scott_hommel@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, "Thiele, Aaron" <aaron_thiele@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>
To:
Subject: (b) (5)
Attachments: (b) (5)

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Conversation Contents

(b) (5)

Attachments:

/11. Fwd: (b) (5)

"Mashburn, Lori" <lori_mashburn@ios.doi.gov>

From: "Mashburn, Lori" <lori_mashburn@ios.doi.gov>
Sent: Mon Oct 30 2017 11:21:42 GMT-0600 (MDT)
Alex Hinson <alex_hinson@ios.doi.gov>, Caroline Boulton <caroline_boulton@ios.doi.gov>, Daniel Jorjani <daniel.jorjani@sol.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, Douglas Domenech <douglas_domenech@ios.doi.gov>, Eli Nachmany <eli_nachmany@ios.doi.gov>, "Getto, Leila" <leila_getto@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, "Mashburn, Lori" <lori_mashburn@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Natalie Davis <natalie_davis@ios.doi.gov>, Russell Newell <russell_newell@ios.doi.gov>, Scott Hommel <scott_hommel@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, "Thiele, Aaron" <aaron_thiele@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>
To:
Subject: Fwd: (b) (5)
Attachments: (b) (5)

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Department of the Interior
202.208.1694

Conversation Contents

Fwd: (b) (5)

Attachments:

/14. Fwd: (b) (5)

"Mashburn, Lori" <lori_mashburn@ios.doi.gov>

From: "Mashburn, Lori" <lori_mashburn@ios.doi.gov>
Sent: Mon Sep 25 2017 11:48:15 GMT-0600 (MDT)
Caroline Boulton <caroline_boulton@ios.doi.gov>, Daniel Jorjani <daniel.jorjani@sol.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, Douglas Domenech <douglas_domenech@ios.doi.gov>, "Getto, Leila" <leila_getto@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, "Mashburn, Lori" <lori_mashburn@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Scott Hommel <scott_hommel@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, "Thiele, Aaron" <aaron_thiele@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>
To:
CC: Natalie Davis <natalie_davis@ios.doi.gov>
Subject: Fwd: (b) (5)
Attachments: DAILY (b) (5)

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Lori K. Mashburn
White House Liaison
Department of the Interior
202.208.1694

Conversation Contents

(b) (5)

Attachments:

/22. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Fri Aug 18 2017 12:22:14 GMT-0600 (MDT)
Scott Hommel <scott_hommel@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Newell, Russell" <russell_newell@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, Leila Getto <leila_getto@ios.doi.gov>, Douglas Domenech <doug_domenech@ios.doi.gov>, Lori Mashburn <lori_mashburn@ios.doi.gov>, Daniel Jorjani <daniel_jorjani@ios.doi.gov>
To:
Subject: (b) (5)
Attachments: (b) (5)

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--

Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

/24. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Thu Aug 17 2017 11:56:34 GMT-0600 (MDT)
Scott Hommel <scott_hommel@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Daniel Jorjani <daniel_jorjani@ios.doi.gov>, Lori Mashburn <lori_mashburn@ios.doi.gov>, Douglas Domenech <douglas_domenech@ios.doi.gov>, "Bauserman, Christine" <christine_bauserman@ios.doi.gov>, Caroline Boulton <caroline_boulton@ios.doi.gov>, Aaron Thiele <aaron_thiele@ios.doi.gov>, "Bullock, Wesley" <wesley_bullock@ios.doi.gov>, Leila Getto <leila_getto@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, "Newell, Russell" <russell_newell@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>
To:
Subject: (b) (5)
Attachments: (b) (5)

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Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

/26. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Wed Aug 16 2017 12:36:21 GMT-0600 (MDT)
Scott Hommel <scott_hommel@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Daniel Jorjani <daniel_jorjani@ios.doi.gov>, Lori Mashburn <lori_mashburn@ios.doi.gov>, Douglas Domenech <doug_domenech@ios.doi.gov>, "Bauserman, Christine" <christine_bauserman@ios.doi.gov>, Caroline Boulton <caroline_boulton@ios.doi.gov>, Aaron Thiele <aaron_thiele@ios.doi.gov>, Leila Getto <leila_getto@ios.doi.gov>, "Bullock, Wesley" <wesley_bullock@ios.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>
To:
Subject: (b) (5)
Attachments: (b) (5)

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Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

128. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Tue Aug 15 2017 13:14:38 GMT-0600 (MDT)
Scott Hommel <scott_hommel@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Daniel Jorjani <daniel_jorjani@ios.doi.gov>, Lori Mashburn <lori_mashburn@ios.doi.gov>, Douglas Domenech <doug_domenech@ios.doi.gov>, "Bauserman, Christine" <christine_bauserman@ios.doi.gov>, Aaron Thiele <aaron_thiele@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>, Leila Getto <leila_getto@ios.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, Luke Bullock <wlbullock88@gmail.com>
To:
Subject: (b) (5)
Attachments: (b) (5)

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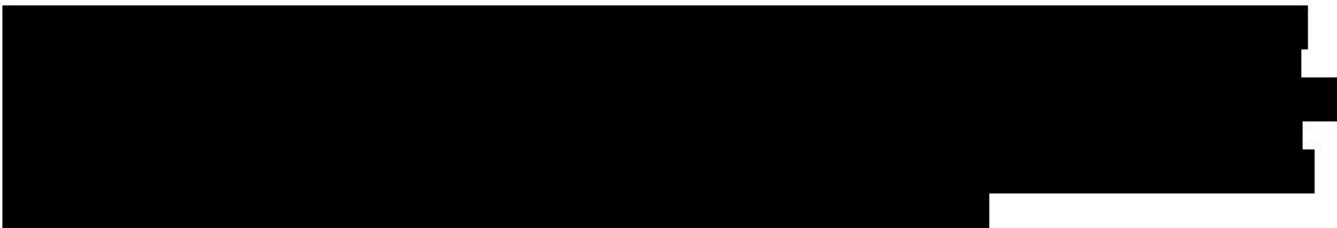
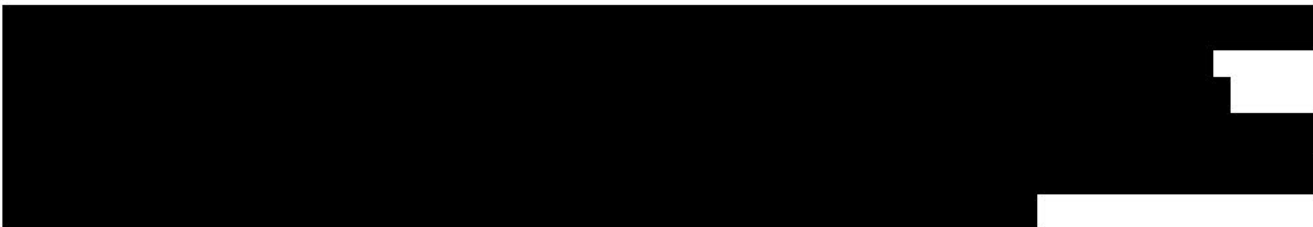
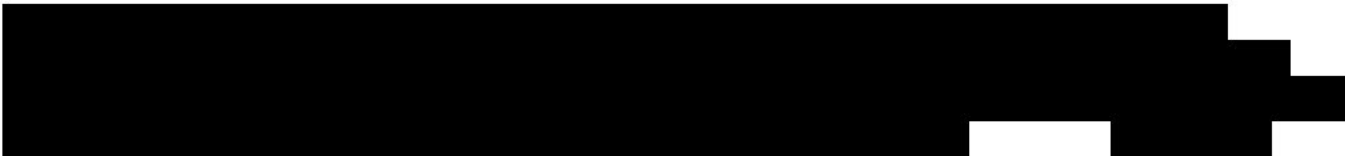
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--
Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

129. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Mon Aug 14 2017 12:00:25 GMT-0600 (MDT)
Scott Hommel <scott_hommel@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Daniel Jorjani <daniel_jorjani@ios.doi.gov>, Lori Mashburn <lori_mashburn@ios.doi.gov>, "Bauserman, Christine" <christine_bauserman@ios.doi.gov>, Caroline Boulton <caroline_boulton@ios.doi.gov>, Aaron Thiele <aaron_thiele@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>, Leila Getto <leila_getto@ios.doi.gov>, dwbernhardt@ios.doi.gov
To:
Subject: (b) (5)
Attachments: (b) (5)

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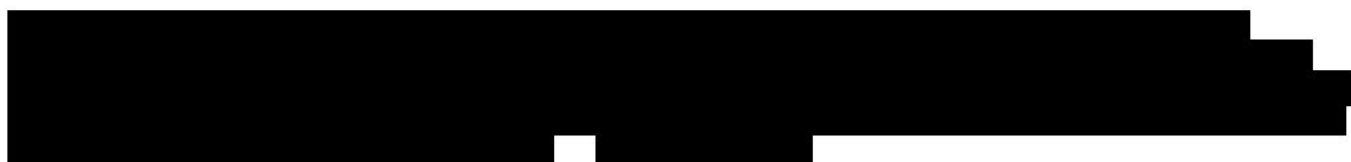
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(b) (5)

A large rectangular area of the document is completely redacted with black ink.A single line of text is redacted with black ink.A single line of text is redacted with black ink.

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A block of text consisting of several lines is redacted with black ink.A block of text consisting of several lines is redacted with black ink.A block of text consisting of several lines is redacted with black ink.A block of text consisting of several lines is redacted with black ink.A block of text consisting of several lines is redacted with black ink.A block of text consisting of several lines is redacted with black ink.

--

Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

"Hommel, Scott" <scott_hommel@ios.doi.gov>

From: "Hommel, Scott" <scott_hommel@ios.doi.gov>
Sent: Mon Aug 14 2017 12:46:13 GMT-0600 (MDT)
To: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Subject: Re: (b) (5)

Great report Natalie.

Scott

On Mon, Aug 14, 2017 at 2:00 PM, Davis, Natalie <natalie_davis@ios.doi.gov> wrote:

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(b) (5)

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Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Mon Aug 14 2017 12:53:55 GMT-0600 (MDT)
To: "Hommel, Scott" <scott_hommel@ios.doi.gov>
Subject: Re: (b) (5)

Thank you Scott!

On Mon, Aug 14, 2017 at 2:46 PM, Hommel, Scott <scott_hommel@ios.doi.gov> wrote:
Great report Natalie.

Scott

On Mon, Aug 14, 2017 at 2:00 PM, Davis, Natalie <natalie_davis@ios.doi.gov> wrote:
Attached and copied below.

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(b) (5)



--

Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

--

Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

/31. (b) (5)

"Domenech, Douglas" <douglas_domenech@ios.doi.gov>

From: "Domenech, Douglas" <douglas_domenech@ios.doi.gov>
Sent: Fri Aug 11 2017 12:38:00 GMT-0600 (MDT)
Scott Hommel <scott_hommel@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Micah Chambers <micah_chambers@ios.doi.gov>, Daniel Jorjani <daniel_jorjani@ios.doi.gov>, "Mashburn, Lori" <lori_mashburn@ios.doi.gov>, "Bauserman, Christine" <christine_bauserman@ios.doi.gov>, Caroline Boulton <caroline_boulton@ios.doi.gov>, "Thiele, Aaron" <aaron_thiele@ios.doi.gov>, "Willens, Todd" <todd_willens@ios.doi.gov>, "Getto, Leila" <leila_getto@ios.doi.gov>, David Bernhardt <dwbernhardt@ios.doi.gov>, Natalie Davis <natalie_davis@ios.doi.gov>
To:
Subject: (b) (5)
Attachments: (b) (5)

Attached and copied below.

(b) (5)

(b) (5) [Redacted]

[Redacted]

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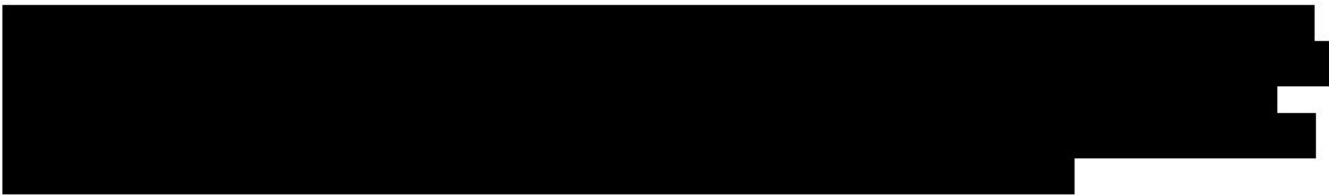
[Redacted]

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[Redacted]

[Redacted]

(b) (5)



Doug Domenech
Senior Advisor
US Department of the Interior

NOTE: Every email I send or receive is subject to release under the Freedom of Information Act.

To: <micah_chambers@ios.doi.gov>, Daniel Jorjani
<daniel_jorjani@ios.doi.gov>, "Mashburn, Lori"
<lori_mashburn@ios.doi.gov>, "Bauserman, Christine"
<christine_bauserman@ios.doi.gov>, Caroline Boulton
<caroline_boulton@ios.doi.gov>, "Thiele, Aaron"
<aaron_thiele@ios.doi.gov>, "Willens, Todd"
<todd_willens@ios.doi.gov>, "Getto, Leila"
<leila_getto@ios.doi.gov>, David Bernhardt
<dwbernhardt@ios.doi.gov>
CC: Natalie Davis <natalie_davis@ios.doi.gov>
Subject: (b) (5)
Attachments: (b) (5)

Attached and copied below.

(b) (5)

(b) (5)

[REDACTED]

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© 2006 The Authors

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(b) (5)




Doug Domenech
Senior Advisor
US Department of the Interior

NOTE: *Every email I send or receive is subject to release under the Freedom of Information Act.*

Conversation Contents

Fwd: WEEK-AHEAD: August 30-September 7

Attachments:

/19. Fwd: WEEK-AHEAD: August 30-September 7/1.1
WEEKAHEADAugust30thruSeptember7-2017.docx

"Newell, Russell" <russell_newell@ios.doi.gov>

From: "Newell, Russell" <russell_newell@ios.doi.gov>
Sent: Tue Aug 29 2017 13:16:41 GMT-0600 (MDT)
"Rateike, Bradley A. EOP/WHO"
(b) (6), "Dorr, Kaelan K.
EOP/WHO" (b) (6) "Love, Kelly
To: A. EOP/WHO" (b) (6) Eetalvo,
Ninio J. EOP/WHO" (b) (6)
"Ditto, Jessica E. EOP/WHO"
(b) (6)
BCC: natalie_davis@ios.doi.gov
Subject: Fwd: (b) (5)
Attachments: (b) (5)

(b) (5)

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(b) (5)

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[REDACTED]

Conversation Contents

Interior Daily Comms Report 08/18/17

Attachments:

/21. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Fri Aug 18 2017 12:20:16 GMT-0600 (MDT)
To: john (b) (6) mashburn (b) (6)
Anthony (b) (6) Paranzino (b) (6), "Flynn, Matthew J.
EOP/WHO" (b) (6)
Christine (b) (6) Murphy@ (b) (6)
Gabriella (b) (6) Uli@ (b) (6)
Subject: (b) (5)

Attached and copied below.

(b) (5)

(b) (5)

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Permit to Drill streamlining.

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(b) (5)

--

Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Fri Aug 18 2017 12:22:29 GMT-0600 (MDT)
john^{(b) (6)}mashburn@^{(b) (6)}
To: Anthony.M.Paranzino@^{(b) (6)} "Flynn, Matthew J.
EOP/WHO"^{(b) (6)}
Christine^{(b) (6)}Murphy ^{(b) (6)}
Gabriella^{(b) (6)}Uli@^{(b) (6)}
Subject: ^{(b) (5)}
Attachments: ^{(b) (5)}
^{(b) (5)}

On Fri, Aug 18, 2017 at 2:20 PM, Davis, Natalie <natalie_davis@ios.doi.gov> wrote:
Attached and copied below.

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(b) (5)



--
Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

--
Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

/23. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Thu Aug 17 2017 11:57:58 GMT-0600 (MDT)
john.k.mashburn (b) (6) "Flynn, Matthew J.
EOP/WHO" (b) (6)
To: Anthony (b) (6) Paranzino@ (b) (6)
Christine (b) (6) Murphy@ (b) (6)
Gabriella (b) (6) Uli@ (b) (6)
Subject: (b) (5)
Attachments: (b) (5)

Attached and copied below:

(b) (5)

(b) (5) [Redacted]

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--
Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

/25. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Wed Aug 16 2017 12:38:18 GMT-0600 (MDT)
john^{(b) (6)}mashburn@^{(b) (6)} "Flynn, Matthew J.
EOP/WHO" ^{(b) (6)}
To: Anthony^{(b) (6)}Paranzino@^{(b) (6)}
Christine^{(b) (6)}Murphy@^{(b) (6)}
Gabriella^{(b) (6)}Uli@^{(b) (6)}
Subject: ^{(b) (5)}
Attachments: ^{(b) (5)}

Attached and copied below.

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(b) (5)



--
Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

/27. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Tue Aug 15 2017 13:16:00 GMT-0600 (MDT)
john^{(b) (6)}mashburn@^{(b) (6)} "Flynn, Matthew J.
EOP/WHO" ^{(b) (6)}
To: Anthony^{(b) (6)} P^{(b) (6)}
Christine^{(b) (6)} Murphy@^{(b) (6)}
Gabriella^{(b) (6)} Uli@^{(b) (6)}
Subject: (b) (5)
Attachments: (b) (5)

Attached and copied below.

(b) (5)

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(b) (5)



--
Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

/30. (b) (5)

"Davis, Natalie" <natalie_davis@ios.doi.gov>

From: "Davis, Natalie" <natalie_davis@ios.doi.gov>
Sent: Mon Aug 14 2017 11:57:32 GMT-0600 (MDT)
john^{(b) (6)} mashburn@^{(b) (6)} "Flynn, Matthew J. EOP/WHO"
^{(b) (6)}
To: Anthony^{(b) (6)} Paranzino@^{(b) (6)}
Christine^{(b) (6)} Murphy@^{(b) (6)} Gabriella^{(b) (6)} Uli@^{(b) (6)}
CC: Douglas Domenech <douglas_domenech@ios.doi.gov>
Subject: (b) (5)
Attachments: (b) (5)

Attached and copied below.

(b) (5)

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--

Natalie Davis
Special Assistant to the Secretary
U.S. Department of the Interior
202.208.4928

Conversation Contents

(b) (5)

Attachments:

/33. (b) (5)

/33. (b) (5)

"Domenech, Douglas" <douglas_domenech@ios.doi.gov>

From: "Domenech, Douglas" <douglas_domenech@ios.doi.gov>
Sent: Thu Aug 10 2017 12:17:17 GMT-0600 (MDT)
"Mashburn, John K. EOP/WHO"
To: (b) (6), "Flynn, Matthew"
(b) (6), "Paranzino, Anthony M."
EOP/WHO" (b) (6) "Murphy,
Christine M. EOP/WHO" (b) (6)
"Uli, Gabriella M. EOP/WHO" (b) (6)
CC: Natalie Davis <natalie_davis@ios.doi.gov>
Subject: Interior Cabinet Affairs Report for 8/10/17
Attachments: DOI DAILY UPDATE FOR CABINET AFFAIRS 8-10-17.docx

Attached and copied below.

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(b) (5)



Doug Domenech
Senior Advisor
US Department of the Interior

NOTE: Every email I send or receive is subject to release under the Freedom of Information Act.

"Domenech, Douglas" <douglas_domenech@ios.doi.gov>

From: "Domenech, Douglas" <douglas_domenech@ios.doi.gov>
Sent: Thu Aug 10 2017 12:18:37 GMT-0600 (MDT)
Scott Hommel <scott_hommel@ios.doi.gov>, "Magallanes, Downey" <downey_magallanes@ios.doi.gov>, Laura Rigas <laura_rigas@ios.doi.gov>, "Swift, Heather" <heather_swift@ios.doi.gov>, James Cason <james_cason@ios.doi.gov>, Micah Chambers

From: [Daniel Kaufmann, Natural Resource Governance Institute](#)
To: [Paul](#)
Subject: A message from Daniel Kaufmann, president & CEO of the Natural Resource Governance Institute
Date: Tuesday, March 28, 2017 10:56:30 AM

A message from NRGi president and CEO Daniel Kaufmann

[View this email in your browser](#)



Dear friends and colleagues,

Far from business as usual, this year has seen swift and critical changes in the movement for accountable and open natural resource governance. Political developments have brought the fight for transparency and accountability out into the open, drawing attention from the international media and impartial observers.

Last month a major setback for transparency and anticorruption took place in the U.S., and we are realistic about major governance challenges ahead in a number of developed countries. Yet public and private sector leaders, companies and citizens in many countries remain committed to good governance and transparency in

general—and in extractives in particular.

Political setback in Washington

With our partners in the Publish What You Pay coalition, we launched a major public effort to protect a flagship U.S. transparency and anticorruption [rule](#) which had come under political attack. This bipartisan provision, which had mandated detailed project-level disclosure of U.S.-listed extractives companies' payments to governments, was challenged by Big Oil and many politicians in America's new Congress. The rule and its subsequent disapproval [received significant attention](#) from the media, which, thanks to concerted advocacy, also focused on the false claims leveled against the rule. It was nonetheless [nullified](#).

'Bogotá moment' for transparency

In the wake of the regressive move in Washington, the Extractive Industries Transparency Initiative (EITI) board convened earlier this month in Bogotá for a scheduled meeting. Mindful of the importance of protecting transparency and anticorruption gains elsewhere, the board took [a leap forward](#) on a long-overdue project-level reporting requirement. The U.S. faction of Big Oil had [opposed](#) this progress in EITI for years, yet other companies, as well as many governments and civil society players, supported reform.

Implementation of a project-level reporting requirement will provide critical and relevant information to communities where extraction takes place, as well as to governments and investors. It will also allow companies to better explain the economic impacts of their activities. Project-level reporting can aid efforts to enforce contracts and to monitor tax payments—so this is a significant victory. This detailed disclosure of payments is critical for our collective work.

And such detailed payment disclosure is part of a “transparency troika” in extractives—namely disclosure of the “who” (beneficial owners), “what” (contract terms) and “how much” (payments). Under EITI, pioneering progress is taking place on [beneficial ownership](#) disclosure. Also encouraging are the findings of a new NRGI [study](#) we launched in Bogotá, revealing that 29 countries—well over half of EITI members—now disclose extractives contracts and licenses.

As we are increasingly able to triangulate using these three types of information, we can begin to unleash the exponential power of data in exposing conflict of interests, corruption and the extent to which citizens in resource-rich countries are deprived of the benefits from extraction of resources that are rightfully theirs.

'Bogotá moment' for accountability

Beyond transparency, in Bogotá there was a major development on the accountability front as well, focused on oil-rich, illiberal Azerbaijan. The country had met EITI's technical disclosure standards for some time. But not only had the government consistently failed to provide an enabling space for civil society—one of the pillars of the EITI initiative—but over the years civic space became increasingly embattled. Azerbaijani citizens, including NRGi advisory council member [Ilgar Mammadov](#), have been subject to arrest, conviction and incarceration on false charges; other activists face harassment and detention. Furthermore, organizations which are truly non-governmental face enormous operational obstacles.

As a result, the EITI board, which had previously demoted Azerbaijan from compliant back to candidate status, temporarily suspended the country. Unfortunately the government of Azerbaijan opted to immediately withdraw from EITI altogether, rather than engage in a process to re-open its civic space. These adverse developments for Azerbaijan have [called into question](#) the wisdom of foreign private and multilateral investments in the country's extractive sector.

The United States' role in EITI

Contrary to [some accounts](#), the U.S. has not left EITI, and thus the current number of member countries stands at 51. Nonetheless, we cannot ignore the recent lack of initiative on these matters from the superpower. The U.S. must reassert its commitment to EITI, facilitating a well-functioning multi-stakeholder group, as scores of other countries around the globe already do. And U.S. companies should conform to international norms of transparency, including on tax reporting, as thousands of companies already do in other EITI implementing countries.

Countries and citizens engaging in change

My recent trip to Guinea, where I met with the country's leadership as well as with civil society and industry actors, was a potent reminder of the paramount importance of the aspiration by many stakeholders for [progress in resource management](#). Citizens in Guinea—as in many other resource-rich yet still poor countries—have yet to benefit from their natural resource wealth. In the next stage of our collaboration, we look forward to supporting the implementation of Guinea's mining law, moves toward meaningful transparency, and the country's fuller embrace of EITI.

And earlier this year in [Mexico City](#) and [Washington](#), following a concerted technical assistance collaboration, we explored how Mexico's National Hydrocarbons Commission has the [opportunity](#) to help advance the government's transparency

commitments, set a new global benchmark for disclosures and empower experts and citizens at large to access relevant, timely, and understandable information. Key leaders and officials are taking the initiative and are poised to execute significant reforms in the interest of transparency.

Forging ahead

We have recently been reminded of the powerful interests who oppose transparency and accountability in some settings. Not only will we resist by continuing to innovate, analyze and advocate based on real facts, but we are also investing in creative new windows for change, together with you, our friends, donors and partners. Stay tuned for upcoming news on the governance and anticorruption fronts, and also regarding exciting tools that leverage the power of data.

With thanks and best wishes,

Daniel Kaufmann
President and CEO

The Natural Resource Governance Institute (NRGI) helps people to realize the benefits of their countries' endowments of oil, gas and minerals. We do this through technical advice, advocacy, applied research, policy analysis, and capacity development. We work with innovative agents of change within government ministries, civil society, the media, legislatures, the private sector, and international institutions to promote accountable and effective governance in the extractive industries. For more information, please see: www.resourcegovernance.org.

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From: [Platts, Sarah \(US - Arlington\)](#)
To: greg.gould@onrr.gov; [Cassidy, John Kenneth \(US - Arlington\)](#); [Mennel, John \(US - Arlington\)](#); [Veronika Kohler](#); [Danielle Brian](#); [Judith Wilson](#); [Pat Field](#); [Paul Mussenden](#)
Cc: [Klepacz, Alex \(US - Columbus\)](#)
Subject: RE: Invitation: Hold for Co-Chair Meeting @ Wed Jan 18, 2017 2pm - 4pm (EST) (Sarah Platts (US - Arlington))
Date: Tuesday, January 17, 2017 5:25:02 PM
Attachments: [2017 USEITI Contextual Narrative Topics 2017Jan17pptx.pptx](#)
[USEITI Reporting Template - 20170117 - Draft.xlsx](#)
[USEITI Reporting Template Guidelines - 20170117 - Draft.docx](#)

Co-Chairs –

I hope you all are well! Attached please find a few materials the IA would like to discuss at tomorrow's Co-Chairs meeting:

1. An overview of the Contextual Narrative Addition Topics for 2017, as well as options for the third topic (to be decided at the Feb MSG).
2. An updated DRAFT reporting template and guidelines based on the outcomes of the Jan 11th session in Denver last week.

Thanks, and please let me know if any of you have questions.

See you tomorrow,
Sarah

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

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

Sent: Thursday, December 15, 2016 8:06 AM

To: greg.gould@onrr.gov; Cassidy, John Kenneth (US - Arlington); Mennel, John (US - Arlington); Veronika Kohler; Platts, Sarah (US - Arlington); Danielle Brian; Judith Wilson; Pat Field; Paul Mussenden

Subject: Invitation: Hold for Co-Chair Meeting @ Wed Jan 18, 2017 2pm - 4pm (EST) (Sarah Platts (US - Arlington))

When: Wednesday, January 18, 2017 2:00 PM-4:00 PM (UTC-05:00) Eastern Time (US & Canada).

Where: NMA

[more details »](#)

Hold for Co-Chair Meeting

When

Wed Jan 18, 2017 2pm – 4pm Eastern Time

Where

NMA ([map](#))

Video call

https://plus.google.com/hangouts/_/doi.gov/greg-gould

Calendar

Sarah Platts (US - Arlington)

• greg.gould@onrr.gov -
organizer

• John Cassidy

• jmennel@deloitte.com

Who

- Veronika Kohler
- Sarah Platts (US - Arlington)
- Danielle Brian
- Judith Wilson
- Pat Field
- Paul Mussenden

Going? [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.

To stop receiving future updates for this event, decline this event. Alternatively you can sign up for a Google account at <https://www.google.com/calendar/> and control your notification settings for your entire calendar.

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

<< File: invite.ics >>

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USEITI Co-Chairs Meeting

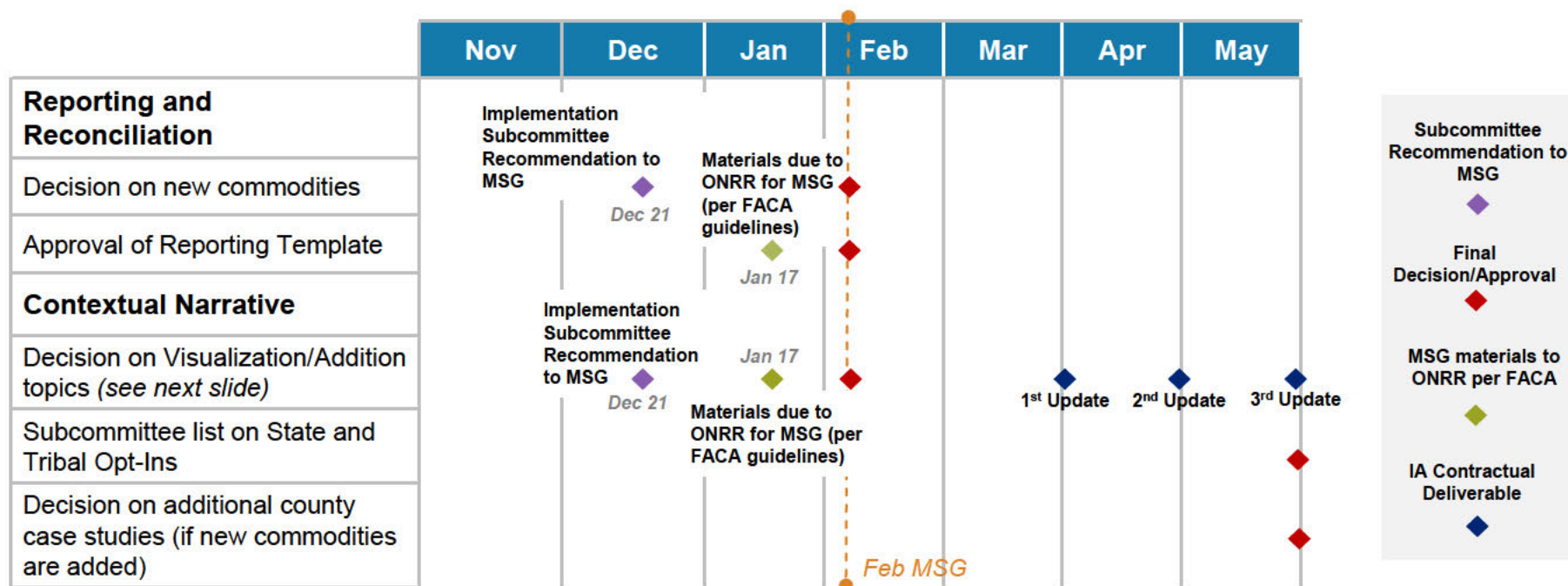
Contextual Narrative Topics for 2017

January 18, 2017



Key Dates and Decisions for 2017

With the first MSG meeting of 2017 scheduled for February, the USEITI MSG must keep in mind the following key dates and decision points:



2017 Key Date	2017 Key Decisions
	MSG approval/decision on which new in-scope commodities ¹ to add (if any)
February 1-2, 2017 (1 st MSG meeting)	MSG approval of three contextual narrative addition topics for 2017
	Approval of reporting template
April 30, 2017	State & Tribal Subcommittee to have final list of states and tribes opting in to USEITI ²

¹ Any new in-scope commodities would also result in the addition of two new county case studies

² The IA does not have state or tribal additions in its contract for 2017, but ONRR can exercise options to include these in the scope of work for the IA. As such, the IA will need to know before April 30, 2017 (i.e. once a state/tribe formally opts-in) if it will be working on opt-ins for states and tribes

Criteria for Selecting Topics

In considering the potential topics for 2017, the IA recommends two criteria for evaluating options. We believe the additions should:

- 1 Increase public engagement and interest in USEITI.** The AML addition provides a good example of this type of addition in that it covers a contentious and complex topic of importance to many parts of the country.
- 2 Strengthen the U.S. case for validation.** The audit and assurance controls addition provides a strong example of this from 2016 in providing explanations on the strength of U.S. data and building the case for mainstreaming.

Employment by Commodity – Options & Outline

Employment by Commodity Data Overview

Two chief options exist for presenting employment by commodity. The IA recommends BLS QCEW, but Census data has pros as well.

Bureau of Labor Statistics QCEW

- **Overview:** Current data set for USEITI, along with BEA (which doesn't provide commodity data)
- **Types of Data:** establishment, employment, average annual wages, and average annual pay
- **Geographic:**
 - *State level:* by-commodity information available including differentiating between crude oil/natural gas and between non-energy metals
 - *County level:* limited by-commodity information because it would potentially disclose confidential information (12K of 14K instances of this in the data are at the county level)
- **Pros:** Consistent with other data on the site, machine-readable format, detail at the state level, annual averages. Data available for 2015.
- **Cons:** Limited by-commodity county level data other than number of establishments, does not include self-employed

Census County Business Patterns

- **Overview:** Census data sampling that occurs once a year in mid-March
- **Types of Data:** establishment, total employment, total payroll
- **Geographic:**
 - *State level:* by-commodity information available including differentiating between crude oil/natural gas and between non-energy metals
 - *County level:* by-commodity information available including differentiating between crude oil/natural gas and between non-energy metals
- **Pros:** By-commodity information at the county level
- **Cons:** Only 2014 data available, inconsistent with remainder of website, fewer types of data, only a sampling from the first week of March (generally okay for trends and comparison but does not capture seasonality), limited in ability to compare to other industries (does not include government or agriculture)

While it cannot show data at the county level, the QCEW dataset has the advantage of more types of data, consistency with the rest of the site, and more recent data. The IA recommends moving forward with the QCEW data.

Employment by Commodity Website Locations

Employment by Commodity could be presented in two general ways on the website. One would constitute an addition, the other would largely necessitate work from the ONRR Digital Services team.

1 Employment by Commodity Page on Data Portal

Description

A standalone page analyzing Employment by Commodity data, including comparisons of commodities across geographic areas and comparisons of commodities to each other

Considerations

- The most meaningful representation of employment by commodity data would be by geography. This also seems to be the presentation favored by members of the MSG. This would require feasibility conversations with the ONRR Digital Services team.

2 Employment by Commodity Data on State Pages

Description

Employment by commodity information could be added to individual state pages for consistent comparison across states. Greater detail could be added on state opt-in pages.

Considerations

- Current maps on state pages break data down to the county level, a level of detail not consistently available for employment by commodity in the QCEW database.

The IA recommends pursuing Option 1 and an outline follows on the next slide.

Proposed Employment by Commodity Overview

The proposed overview of employment by commodity would focus on data visualizations of the four chief categories of commodity specific data, pairing explanatory text with graphs or maps.

- I. Introduction
- II. Nationwide Employment by Commodity Data (Oil & Gas, Coal, Non-Energy Minerals)
 - I. General Comparison of nationwide employment by commodity
 - II. General Comparison of nationwide average annual wages and average annual pay by commodity
- III. Regional Comparison by Commodity (Oil & Gas, Coal, Non-Energy Minerals)
 - I. Map based analysis (static or interactive) of concentrations of employment by different commodities
 - II. Map based analysis (static or interactive) comparing average annual wages, average annual pay, and number of establishments by commodity across states
- IV. Commodity Deep Dives
 - I. Analysis of employment, establishment, average annual wages, and average annual pay within commodities such as comparisons of:
 - I. Crude oil and natural gas
 - II. Surface and underground coal mining
 - III. Iron, gold, and copper

Actual visualizations and maps will depend upon the feasibility of their construction online by the ONRR Digital Services team.

Enhancements to Audit & Assurances Addition (DRAFT)

Outline of 2016 Audit and Assurances Addition

The 2016 addition covered a number of topics.

- I. Standards: *Standard-setting bodies monitor, regulate, and update audit and controls requirements*
 - I. Overview
 - II. Controls, Accounting, and Audit Standards for Companies and Government
 - III. Standard-setting bodies & standards supporting data accuracy
- II. Payments & Collection: *In the U.S., payments come in two types: non-tax and tax*
 - I. Overview
 - II. Tax and Non-Tax Payments and Management in the U.S. (Managing agency for different types of payments)
 - III. Non-Tax Payments: Applicable laws & regulations and payment types
 - IV. Corporate Income Tax Payments: Applicable laws & regulations and payment types
- III. Data Validation & Audits: *Prior to publication, different revenue payments are verified by high levels of internal and external scrutiny*
 - I. Overview
 - II. Transaction Audits and System Audits of Companies
 - III. Transaction Audits and System Audits of the Government as well as third party auditors
- IV. Revenue Disbursement: *Once revenues are collected and verified, they are disbursed to a variety of end recipients*
 - I. Overview
 - II. State Recipients of Government Disbursements
 - III. Federal Account Recipients of Government Disbursements
- V. Government Payment Reporting: *The various forms of payments each require different levels of publicity and transparency*
 - I. Overview
 - II. Applicable laws and regulations for government payment reporting
 - III. Reporting requirements for company payments (public and non-public)
- VI. ONRR Case Study
 - I. Overview
 - II. Timeline of verification of payments
 - III. Controls
 - IV. Enforcement Mechanisms
 - V. Underpayment & Overpayment Scenarios
- VII. IRS Case Study
 - I. Overview
 - II. IRS Examination Process (Planning, Execution, Resolution)

Opportunities to Expand Content (1/2)

There are a number of places where additional content would bolster the U.S. case for mainstreaming and forgoing reconciliation.

Proposed New Content	Rationale	Relation to Current Coverage
Provide additional detail on what transaction and/or system audits entail , perhaps using an example transaction/system	This provides greater detail on EITI Standard 4.9 (A) 's requirement of "an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards"	Last year's addition includes a high level explanation of Transaction and System Audits for Companies and the U.S. government
Include a list of the auditors of companies and government organizations to establish credibility	To show that current audit practices meet EITI Standard 4.9 (B) 's requirement that reported data be evaluated by a "credible, independent administrator" that provides their opinion on the data	The old addition includes an explanation of international auditing standards and the role that auditors play in the system
Demonstrate how standards mentioned last year apply to specific EITI-relevant transactions , an example transaction or payment might be used	This helps to demonstrate that all reported numbers are already subject to review using "international auditing standards," per the reconciliation requirement in EITI Standard 4.9 (B)	Currently, the addition includes an explanation of international auditing standards and their application to the payments process in the U.S.

Opportunities to Expand Content (2/2)

There are a number of places where additional content would bolster the U.S. case for mainstreaming and forgoing reconciliation.

Proposed New Content	Rationale	Relation to Current Coverage
Provide greater information on the frequency and online location of relevant, reported data	Detailing where currently reported information can be found will bolster the U.S. case that current practices meet EITI Standard 4.9 (C) 's requirement that "routine disclosure of the data required by the EITI Standard" occur for mainstreaming	The current addition covers routine disclosure and relevant laws and regulations in its Data Publication section

EITI Standard 4.9 Data Quality and Assurance

Standard 4.9 outlines the requirements for reconciliation. Initial opportunities to expand the content for the different standards is included.

#	Text	Current Coverage
4.9 (A)	The EITI requires an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards	High level explanation of Transaction and System Audits for Companies and U.S. government
4.9 (B)	It is a requirement that payments and revenues are reconciled by a credible, independent administrator, applying international auditing standards and the administrator's opinion regarding that reconciliation including discrepancies, should be identified.	Explanation of international auditing standards and application to the payments process in the United States
4.9 (C)	Where the assessment in 4.9(a) concludes that there is (i) routine disclosure of the data required by the EITI Standard in requisite detail, and (ii) that the financial data is subject to credible, independent audit, applying international standards, the multi-stakeholder group may seek Board approval to mainstream EITI implementation in accordance with the 'Agreed upon procedure for mainstreamed disclosures'. Without such prior approval, adherence to 4.9.b is required.	Data publication page covers routine disclosure and relevant laws and regulations; overview of audit and standards

Additional Contextual Narrative Topics to Consider

Potential Topics

The below list includes topics suggested in meetings throughout 2016, recommendations from the November MSG, and ideas received from the sectors in the last week.

- A special highlight on “The Life of a Lease” (showcasing two different lease types)
- A special highlight on Forestry
- A special highlight on Renewables
- Navigable laws and regulations in extractives
- Complex legal requests overview and navigation
- Discussion of various extractives technologies

IA Recommendations

Based on the previous criteria, the IA recommends consideration of one of the two topics below as the third addition for USEITI in 2017:

Recommended Topic	Rationale
Highlight on “the Life of a Lease”	Discussion in the November MSG highlighted the need for improved understanding of the life of a lease and the controls that exist during its execution. Providing this will both improve the public’s understanding of how extraction works in the U.S. while also furthering the case for mainstreaming by demonstrating controls available.
Highlight on Forestry or Additional Metals	Discussions at past MSGs and the recent Implementation Subcommittee meeting on Nov 20 pointed towards the need to express the economic impact of additional commodities. Highlighting the industry(s) in an addition would make USEITI more comprehensive without the extra effort of reconciliation.



The United States Extractive Industries
Transparency Initiative

Report

Corporate Entity Name	
Entity Type	
Period for Reporting	1/1/2016 - 12/31/2016

Government Payee	Revenue
ONRR	
	Royalties
	Rents and Bonuses
	Other Revenues
BLM	
	Bonus and First Year Rentals
	Permit Fees
	Other Revenues
OSMRE	
	AML Fees including Audits and Late Charges
	Civil Penalties including Late Charges
IRS	
	Corporate Tax Payments to Internal Revenue Service

Voluntary Disclosure - All summary information provided on the reporting template shall be disclosed to the public, unless disclosure is required by law or the reporting entity's written consent, unless disclosure is required by law.	

Company Contact Information	
Please provide contact information for someone within your company who we can contact.	

Name: _____

Title/Position: _____

N

I acknowledge for and on behalf of the companies listed that the completed reporting for

Name: _____

Title/Position: _____

Is this position at the Executive Level? (This information is for data collection purp

List of Pa

[illegible]

[illegible]

Reporting Template

General Information (Box 1)		

Reported Payments (Box 2)		
Streams	Reference to Reporting Guidelines	Amount Paid (USD \$)
	Table C-1	
	Table C-2	
	Table C-3	
	Table C-4	
	Table C-5	
	Table C-6	
	Table C-7	
	Table C-8	
(IRS)	Table C-9	

Voluntary Disclosure (Box 3)		
All information provided shall be treated as public information. No detail information, if provided, shall be disclosed to any third party other than as required by law.		

Any Contact Information (Box 4)		
Provide contact information for follow-up information about the reporting process. More than one name can be provided.		

[illegible]

DRAFT as of 1/17/2017



Reporting Template Guidelines

DRAFT

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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

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; <i>and</i> Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations; <i>and</i> 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	Royalty Due —Report royalties due in value on producing Federal leases
ONRR-2014 or CMP-2014	08	Royalty In Kind (Other) —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 or CMP-2014	10	Compensatory Royalty Payment —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	Transportation Allowance —Report a transportation allowance against the royalty due
ONRR-2014 or CMP-2014	15	Processing Allowance —Report a processing allowance against the royalty due
ONRR-2014 or CMP-2014	40	Net Profit Share - Profitable —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	ADJ	Royalty Due —Report royalties due in value on producing Federal leases - adjust volume and/or value
ONRR-4430 (P&R)	PR	Royalty Due —Report royalties due in value on producing Federal leases - original submission
Direct Billing	N/A	Interest on Royalties —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	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-2014	05	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-2014	25	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
ONRR-4430 (P&R)	RENT	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-4430 (P&R)	RCPRN	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-4430 (P&R)	RERNT	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Nominally-Deficient Rent —Report deficient rental payments
Direct Billing	N/A	Rental Payment —Report the payment of un-recoupable rent for a lease
Direct Billing	N/A	Rental Recoupment —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Right of Way/Use Rent Assessment —Report annual right of way/use payments for offshore properties
ONRR-2014	67	Bonus Rentals —Deferred
ONRR-4430 (P&R)	DBONS	Bonus Rentals —Deferred
Direct Billing	N/A	Bonus Payment (Winning Bidder Only)
Direct Billing	N/A	Underpaid Deferred Bonus

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	Minimum Royalty Payment —Report the minimum royalty payment for a lease
ONRR-2014	03	Estimated Royalty Payment —Report an estimated royalty payment
ONRR-2014	07	ONRR Settlement Agreement —Report royalty due on a contract settlement with ONRR
ONRR-2014	09	Production Fee Incentive —Report incentives paid for production
ONRR-2014	13	Quality Bank and Gravity Bank Adjustment —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	Tax Reimbursement Payment —Report the royalty on a tax reimbursement
ONRR-2014	16	Well Fees —Report a flat fee payable periodically as specified in the lease agreement
ONRR-2014	17	Gas Storage Agreement - Flat Fee —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	Gas Storage Agreement - Injection Fee —Report the fee for gas injected into a gas storage formation
ONRR-2014	19	Gas Storage Agreement - Withdrawal Fee —Report the fee for gas that was injected into and then withdrawn from a gas storage formation
ONRR-2014	21	Interest Amount Due ONRR —Report payor-calculated interest owed to ONRR

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

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

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

Report Type	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.

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 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:

USEITIDataCollection@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

From: [Maxwell, A.J. \(US - Denver\)](#)
To: [Platts, Sarah \(US - Arlington\)](#); [Greg Gould](#); [Michael Ross](#); [jmorgan@pwypusa.org](#); [Chris Mentasti](#); [Kimiko Oliver](#); [Danielle Brian](#); [Jennifer Heindl](#); [Curtis Carlson](#); [Keith Romig](#); [Veronika Kohler](#); [Betsy Taylor](#); [Emily Kennedy](#); [Aaron Padilla](#); [Johanna Neseth](#); [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](#); [\(b\) \(6\) @yahoo.com](#); [imunilla@oxfamamerica.org](#); [ddudis@citizen.org](#); [mlevine@ocean.org](#); [Hawbaker, Luke Malcolm \(US - San Francisco\)](#); [Varnum, Andrew \(US - Arlington\)](#); [jerold.gidner@onrr.gov](#)
Subject: RE: Updated Invitation: USEITI Implementation Subcommittee @ Weekly from 11am to 12:30pm on Wednesday (greg.gould@onrr.gov)
Date: Thursday, February 16, 2017 6:00:41 AM
Attachments: [image003.png](#)
[USEITI Reporting Template - 20170213 - Draftv2.xlsx](#)
[USEITI Reporting Template Guidelines - 20170213 - Draftv2.docx](#)

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
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@pwwypusa.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 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; Mia Steinle <msteinle@pogo.org>; Phillip Denning <phillip.denning@shell.com>; Betsy Taylor <(b) (6)@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 <(b) (6)@gmail.com>; Jim Steward <jim.steward@onrr.gov>; Cassidy, John Kenneth (US - Arlington) <jocassidy@deloitte.com>; ksweeney@nma.org; nathan.brannberg@onrr.gov; (b) (6)@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 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); (b) (6) @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 (b) (5) # (Leader Code: (b) (5) #)

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 (b) (5) # (Leader Code: (b) (5) #)

When

Time

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

Where

Telecom - 1-877-984-1404 Passcode (b) (5) #
(Leader Code: (b) (5) #) ([map](#))

Calendar

greg.gould@onrr.gov

Who

- Greg Gould
- organizer
- Michael Ross
- Chris Mentasti
- Kimiko Oliver
- aklepacz@deloitte.com
- Danielle Brian
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v.E.1



The United States Extractive Industries
Transparency Initiative

Report

Corporate Entity Name	
Entity Type	
Period for Reporting	1/1/2016 - 12/31/2016

Government Payee	Revenue
ONRR	
	Royalties
	Rents and Bonuses
	Other Revenues
BLM	
	Bonus and First Year Rentals
	Permit Fees
	Other Revenues
OSMRE	
	AML Fees including Audits and Late Charges
	Civil Penalties including Late Charges
IRS	
	Corporate Tax Payments to Internal Revenue Service

Voluntary Disclosure - All summary information provided on the reporting template shall be disclosed to the public, unless disclosure is required by law or the reporting entity's written consent, unless disclosure is required by law or the reporting entity's written consent.	

Comp

Please provide contact information for someone within your company who we can contact

Name: _____

Title/Position:

_____ M

I acknowledge for and on behalf of the companies listed that the completed reporting for

Name: _____

Title/Position:

Is this position at the Executive Level? (This information is for data collection purposes only.)

List of Pa

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Reporting Template

General Information (Box 1)		

Reported Payments (Box 2)		
Water Streams	Reference to Reporting Guidelines	Amount Paid (USD \$)
	Table C-1	
	Table C-2	
	Table C-3	
Total ONRR		
	Table C-4	
	Table C-5	
	Table C-6	
Total BLM		
	Table C-7	
	Table C-8	
Total OSMRE		
(IRS)	Table C-9	

Voluntary Disclosure (Box 3)		
All information provided shall be treated as public information. No detail information, if provided, shall be disclosed to any third party other than as required by law.		

Any Contact Information (Box 4)

act with follow-up information about the reporting process. More than one name can be provided.

Management Sign Off
(Box 5)

_____ is a complete and accurate record to the best of my knowledge.

Parent Company Subsidiaries (Box 6)

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DRAFT as of 2/15/2017



Reporting Template Guidelines

DRAFT

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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

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; <i>and</i> Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations; <i>and</i> 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	Royalty Due —Report royalties due in value on producing Federal leases
ONRR-2014 or CMP-2014	08	Royalty In Kind (Other) —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 or CMP-2014	10	Compensatory Royalty Payment —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	Transportation Allowance —Report a transportation allowance against the royalty due
ONRR-2014 or CMP-2014	15	Processing Allowance —Report a processing allowance against the royalty due
ONRR-2014 or CMP-2014	40	Net Profit Share - Profitable —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	ADJ	Royalty Due —Report royalties due in value on producing Federal leases - adjust volume and/or value
ONRR-4430 (P&R)	PR	Royalty Due —Report royalties due in value on producing Federal leases - original submission
Direct Billing	N/A	Interest on Royalties —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	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-2014	05	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-2014	25	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
ONRR-4430 (P&R)	RENT	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-4430 (P&R)	RCPRN	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-4430 (P&R)	RERNT	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Nominally-Deficient Rent —Report deficient rental payments
Direct Billing	N/A	Rental Payment —Report the payment of un-recoupable rent for a lease
Direct Billing	N/A	Rental Recoupment —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Right of Way/Use Rent Assessment —Report annual right of way/use payments for offshore properties
ONRR-2014	67	Bonus Rentals —Deferred
ONRR-4430 (P&R)	DBONS	Bonus Rentals —Deferred
Direct Billing	N/A	Bonus Payment (Winning Bidder Only)
Direct Billing	N/A	Underpaid Deferred Bonus

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	Minimum Royalty Payment —Report the minimum royalty payment for a lease
ONRR-2014	03	Estimated Royalty Payment —Report an estimated royalty payment
ONRR-2014	07	ONRR Settlement Agreement —Report royalty due on a contract settlement with ONRR
ONRR-2014	09	Production Fee Incentive —Report incentives paid for production
ONRR-2014	13	Quality Bank and Gravity Bank Adjustment —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	Tax Reimbursement Payment —Report the royalty on a tax reimbursement
ONRR-2014	16	Well Fees —Report a flat fee payable periodically as specified in the lease agreement
ONRR-2014	17	Gas Storage Agreement - Flat Fee —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	Gas Storage Agreement - Injection Fee —Report the fee for gas injected into a gas storage formation
ONRR-2014	19	Gas Storage Agreement - Withdrawal Fee —Report the fee for gas that was injected into and then withdrawn from a gas storage formation
ONRR-2014	21	Interest Amount Due ONRR —Report payor-calculated interest owed to ONRR

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

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

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

Report Type	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. Beneficial Ownership Identification and Declaration

The 2017 reporting process includes a request for all publicly traded companies to complete an addendum template requesting information around beneficial owners. For 2017, this request does NOT apply to privately held companies that are not publicly listed on a stock exchange. The Beneficial Ownership request included as an addendum to the reporting template includes two sections: Beneficial Ownership Company Identification and Beneficial Ownership Declaration Form.

Part 1: Beneficial Ownership Company Identification: In this section of the template, companies should provide details about their beneficial owner(s). Where there is more than one beneficial owner identified for a company, please complete a separate worksheet for each owner. Fields highlighted in green are requested to be completed by the reporting company. Fields in gray are considered optional.

Part 2: Beneficial Ownership Declaration form: In this section of the template, companies should provide details about their beneficial owner(s). Where there is more than one beneficial owner identified for a company, please complete a separate worksheet for each owner. Fields highlighted in green are requested to be completed by the reporting company. Fields in gray are considered optional.

Additional guidance on how to complete required fields on the Beneficial Ownership sections of the reporting template are included within the respective sections of the template.

H. Submission

We request all companies submit completed Reporting Templates to the USEITI IA no later than **XXX, 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.

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 mailbox.

I. 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.

J. Questions and guidance regarding completion of template

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

USEITIDataCollection@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

From: [Platts, Sarah \(US - Arlington\)](#)
To: [Greg Gould](#); [Michael Ross](#); [jmorgan@pwypusa.org](#); [Chris Mentasti](#); [Kimiko Oliver](#); [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](#); [\(b\) \(6\) @yahoo.com](#); [imunilla@oxfamamerica.org](#); [ddudis@citizen.org](#); [mlevine@ocean.org](#); [Hawbaker, Luke Malcolm \(US - San Francisco\)](#); [Varnum, Andrew \(US - Arlington\)](#); [jerold.gidner@onrr.gov](#)
Cc: [Maxwell, A.J. \(US - Denver\)](#)
Subject: RE: Updated Invitation: USEITI Implementation Subcommittee @ Weekly from 11am to 12:30pm on Wednesday (greg.gould@onrr.gov)
Date: Tuesday, February 14, 2017 2:51:11 PM
Attachments: [USEITI Reporting Template - 20170213 - Draft.xlsx](#)
[USEITI Reporting Template Guidelines - 20170213 - Draft.docx](#)

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); [\(b\) \(6\) @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 [\(b\) \(5\)](#) # (Leader Code: [\(b\) \(5\)](#) #)

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 (b) (5) # (Leader Code (b) (5) #)

When

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

Where

Telecom - 1-877-984-1404 Passcode (b) (5) #
(Leader Code (b) (5) #) ([map](#))

Calendar

greg.gould@onrr.gov

- Greg Gould - organizer
- Michael Ross
- Chris Mentasti
- Kimiko Oliver
- aklepacz@deloitte.com
- Danielle Brian
- Jennifer Heindl
- Curtis Carlson
- Keith Romig
- Veronika Kohler
- Betsy Taylor
- Emily Kennedy
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- 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
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- jerold_gidner@ios.doi.gov
- 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.

To stop receiving future updates for this event, decline this event. Alternatively you can sign up for a Google account at <https://www.google.com/calendar/> and control your notification settings for your entire calendar.

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

<< File: invite.ics >>

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v.E.1



The United States Extractive Industries
Transparency Initiative

Report

Corporate Entity Name	
Entity Type	
Period for Reporting	1/1/2016 - 12/31/2016

Government Payee	Revenue
ONRR	
	Royalties
	Rents and Bonuses
	Other Revenues
BLM	
	Bonus and First Year Rentals
	Permit Fees
	Other Revenues
OSMRE	
	AML Fees including Audits and Late Charges
	Civil Penalties including Late Charges
IRS	
	Corporate Tax Payments to Internal Revenue Service

Voluntary Disclosure - All summary information provided on the reporting template shall be disclosed to the public, unless disclosure is required by law or the reporting entity's written consent, unless disclosure is required by law.	

Company Contact Information	
Please provide contact information for someone within your company who we can contact.	

Name: _____

Title/Position: _____

M

I acknowledge for and on behalf of the companies listed that the completed reporting for

Name: _____

Title/Position: _____

Is this position at the Executive Level? (This information is for data collection purp

List of Pa

[illegible]

[illegible]

Reporting Template

General Information (Box 1)		

Reported Payments (Box 2)		
Streams	Reference to Reporting Guidelines	Amount Paid (USD \$)
	Table C-1	
	Table C-2	
	Table C-3	
	Table C-4	
	Table C-5	
	Table C-6	
	Table C-7	
	Table C-8	
(IRS)	Table C-9	

Voluntary Disclosure (Box 3)		
All information provided shall be treated as public information. No detail information, if provided, shall be disclosed to any third party other than as required by law.		

Any Contact Information (Box 4)		
Provide contact information for follow-up information about the reporting process. More than one name can be provided.		

Management Sign Off
(Box 5)

_____ is a complete and accurate record to the best of my knowledge.

Flowers only)	Yes	No
---------------	-----	----

Yes

No

Parent Company Subsidiaries

ent Unique Identification Number (Example: ONRR's Payor Code)

[illegible]

[illegible]

DRAFT as of 2/13/2017



Reporting Template Guidelines

DRAFT

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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

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; <i>and</i> Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations; <i>and</i> 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	Royalty Due —Report royalties due in value on producing Federal leases
ONRR-2014 or CMP-2014	08	Royalty In Kind (Other) —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 or CMP-2014	10	Compensatory Royalty Payment —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	Transportation Allowance —Report a transportation allowance against the royalty due
ONRR-2014 or CMP-2014	15	Processing Allowance —Report a processing allowance against the royalty due
ONRR-2014 or CMP-2014	40	Net Profit Share - Profitable —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	ADJ	Royalty Due —Report royalties due in value on producing Federal leases - adjust volume and/or value
ONRR-4430 (P&R)	PR	Royalty Due —Report royalties due in value on producing Federal leases - original submission
Direct Billing	N/A	Interest on Royalties —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	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-2014	05	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-2014	25	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
ONRR-4430 (P&R)	RENT	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-4430 (P&R)	RCPRN	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-4430 (P&R)	RERNT	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Nominally-Deficient Rent —Report deficient rental payments
Direct Billing	N/A	Rental Payment —Report the payment of un-recoupable rent for a lease
Direct Billing	N/A	Rental Recoupment —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Right of Way/Use Rent Assessment —Report annual right of way/use payments for offshore properties
ONRR-2014	67	Bonus Rentals —Deferred
ONRR-4430 (P&R)	DBONS	Bonus Rentals —Deferred
Direct Billing	N/A	Bonus Payment (Winning Bidder Only)
Direct Billing	N/A	Underpaid Deferred Bonus

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	Minimum Royalty Payment —Report the minimum royalty payment for a lease
ONRR-2014	03	Estimated Royalty Payment —Report an estimated royalty payment
ONRR-2014	07	ONRR Settlement Agreement —Report royalty due on a contract settlement with ONRR
ONRR-2014	09	Production Fee Incentive —Report incentives paid for production
ONRR-2014	13	Quality Bank and Gravity Bank Adjustment —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	Tax Reimbursement Payment —Report the royalty on a tax reimbursement
ONRR-2014	16	Well Fees —Report a flat fee payable periodically as specified in the lease agreement
ONRR-2014	17	Gas Storage Agreement - Flat Fee —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	Gas Storage Agreement - Injection Fee —Report the fee for gas injected into a gas storage formation
ONRR-2014	19	Gas Storage Agreement - Withdrawal Fee —Report the fee for gas that was injected into and then withdrawn from a gas storage formation
ONRR-2014	21	Interest Amount Due ONRR —Report payor-calculated interest owed to ONRR

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

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

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

Report Type	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.

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 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:

USEITIDataCollection@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

From: [Gould, Greg](#)
To: [John Mennel](#); [Aaron Padilla](#); [Alex Klepacz \(US - Arlington\)](#); [Betsy Taylor](#); [Chris Mentasti](#); [Claire Ware](#); [Curtis Carlson](#); [Dan Dudis](#); [Danielle Brian](#); [Darrel Redford](#); [David Romig](#); [Emily Kennedy](#); [Esther Horst](#); [Greg Gould](#); [Isabel Munila](#); [Jana Morgan](#); [Jennifer Heindl](#); [Jerold Gidner](#); [Jim Steward](#); [Johanna Nesseth](#); [John Cassidy](#); [Judith Wilson](#); [Katie Sweeney](#); [Keith Romig](#); [Kimiko Oliver](#); [Lance Wenger](#); [Lynda Farrell](#); [Mia Steinle](#); [Michael D Matthews](#); [Michael Levine](#); [Michael Ross](#); [Nathan Brannberg](#); [Nicholas Cotts](#); [Paul Bugala](#); [Paul Mussenden](#); [Phillip Denning](#); [Robert Kronebusch](#); [Sarah Platts \(US - Arlington\)](#); [Veronika Kohler](#); [Zorka Milin](#)
Subject: USEITI Implementation Subcommittee Check-in: Wednesday, February 22, 2017 11:00am– 12:00 pm EST
Teleconference: 1-877-984-1404; Passcode: (b) (5) # (Leader Code (b) (5) #)
Date: Tuesday, February 21, 2017 1:06:53 PM
Attachments: [USEITI Reporting Template Guidelines - 20170213 - Draftv2.docx](#)
[USEITI Contextual Narrative Addition Outlines 20170215.pdf](#)
[USEITI Reporting Template - 20170213 - Draftv2.xlsx](#)

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: (b) (5) # (Leader Code (b) (5) #)

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

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

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DRAFT as of 2/15/2017



Reporting Template Guidelines

DRAFT

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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

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; <i>and</i> Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations; <i>and</i> 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	Royalty Due —Report royalties due in value on producing Federal leases
ONRR-2014 or CMP-2014	08	Royalty In Kind (Other) —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 or CMP-2014	10	Compensatory Royalty Payment —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	Transportation Allowance —Report a transportation allowance against the royalty due
ONRR-2014 or CMP-2014	15	Processing Allowance —Report a processing allowance against the royalty due
ONRR-2014 or CMP-2014	40	Net Profit Share - Profitable —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	ADJ	Royalty Due —Report royalties due in value on producing Federal leases - adjust volume and/or value
ONRR-4430 (P&R)	PR	Royalty Due —Report royalties due in value on producing Federal leases - original submission
Direct Billing	N/A	Interest on Royalties —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	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-2014	05	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-2014	25	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
ONRR-4430 (P&R)	RENT	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-4430 (P&R)	RCPRN	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-4430 (P&R)	RERNT	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Nominally-Deficient Rent —Report deficient rental payments
Direct Billing	N/A	Rental Payment —Report the payment of un-recoupable rent for a lease
Direct Billing	N/A	Rental Recoupment —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Right of Way/Use Rent Assessment —Report annual right of way/use payments for offshore properties
ONRR-2014	67	Bonus Rentals —Deferred
ONRR-4430 (P&R)	DBONS	Bonus Rentals —Deferred
Direct Billing	N/A	Bonus Payment (Winning Bidder Only)
Direct Billing	N/A	Underpaid Deferred Bonus

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	Minimum Royalty Payment —Report the minimum royalty payment for a lease
ONRR-2014	03	Estimated Royalty Payment —Report an estimated royalty payment
ONRR-2014	07	ONRR Settlement Agreement —Report royalty due on a contract settlement with ONRR
ONRR-2014	09	Production Fee Incentive —Report incentives paid for production
ONRR-2014	13	Quality Bank and Gravity Bank Adjustment —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	Tax Reimbursement Payment —Report the royalty on a tax reimbursement
ONRR-2014	16	Well Fees —Report a flat fee payable periodically as specified in the lease agreement
ONRR-2014	17	Gas Storage Agreement - Flat Fee —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	Gas Storage Agreement - Injection Fee —Report the fee for gas injected into a gas storage formation
ONRR-2014	19	Gas Storage Agreement - Withdrawal Fee —Report the fee for gas that was injected into and then withdrawn from a gas storage formation
ONRR-2014	21	Interest Amount Due ONRR —Report payor-calculated interest owed to ONRR

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

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

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

Report Type	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. Beneficial Ownership Identification and Declaration

The 2017 reporting process includes a request for all publicly traded companies to complete an addendum template requesting information around beneficial owners. For 2017, this request does NOT apply to privately held companies that are not publicly listed on a stock exchange. The Beneficial Ownership request included as an addendum to the reporting template includes two sections: Beneficial Ownership Company Identification and Beneficial Ownership Declaration Form.

Part 1: Beneficial Ownership Company Identification: In this section of the template, companies should provide details about their beneficial owner(s). Where there is more than one beneficial owner identified for a company, please complete a separate worksheet for each owner. Fields highlighted in green are requested to be completed by the reporting company. Fields in gray are considered optional.

Part 2: Beneficial Ownership Declaration form: In this section of the template, companies should provide details about their beneficial owner(s). Where there is more than one beneficial owner identified for a company, please complete a separate worksheet for each owner. Fields highlighted in green are requested to be completed by the reporting company. Fields in gray are considered optional.

Additional guidance on how to complete required fields on the Beneficial Ownership sections of the reporting template are included within the respective sections of the template.

H. Submission

We request all companies submit completed Reporting Templates to the USEITI IA no later than **XXX, 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.

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 mailbox.

I. 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.

J. Questions and guidance regarding completion of template

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

USEITIDataCollection@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



The United States Extractive Industries
Transparency Initiative

Contextual Narrative Addition Outlines February 2017

Criteria for Selecting Topics

In considering the potential topics for 2017, the IA recommends two criteria for evaluating options. We believe the additions should:

- 1 Increase public engagement and interest in USEITI.** The AML addition provides a good example of this type of addition in that it covers a contentious and complex topic of importance to many parts of the country.
- 2 Strengthen the U.S. case for validation.** The audit and assurance controls addition provides a strong example of this from 2016 in providing explanations on the strength of U.S. data and building the case for mainstreaming.

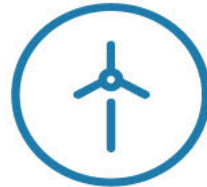
Three Potential Addition Topics

At the February MSG meeting, the MSG identified three potential topics for new additions; the Subcommittee can select two to move forward.



Forestry

A special highlight on the forestry industry in the U.S., building on presentations to the MSG from BLM Forestry officials



Renewables

A special highlight on the renewables industry in the U.S. building on the current scope of USEITI & past MSG discussions



Non-Energy Minerals

A special highlight on four additional metals expanding on current non-energy minerals

The Implementation Subcommittee can select two to be included as additions in this year's report.

General Outline

As each addition would be an overview of new commodities or industries, the types of information collected for each would be broadly similar.

Topic	Questions Answered
Overview & Landscape	What is this commodity? Where does it exist? Where is it extracted? On what type of lands? Who owns it?
Production	Where does production occur? How much production occurs annually and has occurred historically?
Industry Overview	How big is the industry? What are the key processes in the extraction of the commodity?
Revenues	How does extraction of the commodity result in federal revenues? What are the chief revenue streams? How much money is collected? Where are those revenues disbursed? What is the broad understanding of revenue sustainability for this commodity?
Economic Impact	What is the economic impact of the commodity's extraction in terms of both benefits (GDP, jobs, wages, exports) and costs (water, emergency services, transportation, reclamation)?
Regulation	Who regulates extraction on federal lands? What are the major laws and regulations governing that extraction?

All Contextual Narrative additions will aim to follow a similar format as previous years – striking a balance between content additions and complementary visualizations

Forestry Overview



In keeping with USEITI's current success, forestry provides another opportunity to consolidate U.S. government information across multiple agencies for ease of public consumption with an economically-important commodity. It also makes USEITI relevant to new geographies in the United States.

Topic	Current Coverage	Description
Overview & Landscape	New Content	There are 521 million acres of timber land in the United States. Adding forestry would increase USEITI's relevance to new parts of the United States (such as the Pacific Northwest and a greater portion of the American South).
Production	New Content	In 2013, 13.6 billion cubic feet of roundwood was harvested in the United States, making it the largest producer of roundwood in the world. The distinctions between types of wood, their centers of production, and the fluctuations in that production as a result of the broader economy of the United States would provide new information for the public.
Industry Overview	New Content	"Forestry, fishing, and related activities" provided \$38.5 billion in GDP in 2015 or roughly half of the total value of all mining. Forestry provides a number of different subsectors and industries that, while opaque, are of importance to understanding management of public lands and revenues.
Revenues	New Content	With revenue collected separately by U.S. Forest Service and BLM, USEITI has an opportunity to provide a complete picture of forestry-related revenues in the United States as well as their disbursement. USFS received \$112M in timber management receipts. BLM took in roughly \$50M in revenues in 2015 and has relatively unique disbursements for secure rural schools.
Economic Impact	New Content	Forestry and logging provided 57,800 jobs and paid \$2.5B in wages in 2015. Exports information can also be included. It also promises interesting information on reclamation and sustainable forestry, with 76% of BLM revenues from public domain lands going to reclamation.
Regulation	New Content	Similar to revenues, USEITI can include in one place an overview of the regulation of the timber industry across multiple agencies (BLM and USFS in particular) as it has with other commodities. It provides an opportunity for the public to better understand the full range of BLM management as well as provides an intro to understanding more of the National Forest system.

Renewables Overview



Including a highlight on renewables expands on an industry already included in much of the data portal's infrastructure and provides necessary context for users seeking to understand the nature of production and other data presented on the data portal. **Larger additions of data will occur if hydropower and/or nuclear energy is included as a renewable.**

Topic	Current Coverage	Description
Overview & Landscape	New Content	An overview of the renewables sector provides an opportunity to explain the distinctions between different renewables currently in-scope, such as wind, solar, and geothermal, while covering new portions of renewables such as hydropower and biomass.
Production	How it Works section of data portal (onshore and offshore) https://useiti.doi.gov/how-it-works/onshore-renewables/	Production data for renewables are currently included in the overall production data at a national and state level as with other in-scope commodities. The highlight can consolidate this information on one page, provide additional information from DOE on renewable energy potential in the United States, and cover the geography of renewables development.
Industry Overview	New Content	A renewables overview provides an opportunity to overview the different subsectors of the industry and how they fit together into a whole. It can also attempt to size the industries based on existent data since BEA does not currently size the renewables energy sector specifically.
Revenues	How it Works section of data portal (onshore and offshore) https://useiti.doi.gov/how-it-works/onshore-renewables/	Federal revenues from renewables are currently included in the data portal in the same format as other in-scope commodities when they are collected by the Department of Interior. Revenue streams from hydropower and nuclear energy would be new additions.
Economic Impact	New Content	The data portal currently includes no information on the economic impact of the renewables industry. BLS data for solar, wind, and geothermal could be added. (Wind energy, for example, created 4,245 jobs and paid \$205M in total wages in 2015.) The Department of Energy's recent report on energy-related jobs also provides extensive information on jobs created by the renewables sector that could be added. Costs of the industries could be researched and included where sources exist.
Regulation	How it Works section of data portal (onshore and offshore) https://useiti.doi.gov/how-it-works/onshore-renewables/	The <i>How it Works</i> section currently explains the regulatory process for renewables onshore (BLM) and offshore (BOEM/BSEE). A special highlight on renewables can consolidate the roles of these agencies and expand on hydropower, nuclear, and geothermal regulation including organizations such as the Bureau of Reclamation, U.S. Army Corps of Engineers, and Energy.

Non-Energy Minerals Overview



Based on discussion at the February MSG, this non-energy minerals overview includes the four metals highlighted by Keith Romig at the March 2016 MSG: molybdenum, zinc, lead, and silver. Information for these metals will largely be based on current USGS mineral reports.

Topic	Current Coverage	Description
Overview & Landscape	New Content	An overview can introduce the public to the four metals as well as their uses, their geographic location, and the estimated quantities that exist in the United States. For example, molybdenum was produced as a primary product at two mines in Colorado and a by-product at eight copper mines.
Production	How it Works section of the data portal https://useiti.doi.gov/how-it-works/minerals/	Production data for zinc and lead concentrate on federal land is already included on the data portal, while silver is reported with gold by DOI. Production data for all lands could be added for these metals, though that does not currently occur for the in-scope non-energy minerals gold, copper, and iron. The U.S. produced 850,000 metric tons of zinc in 2015, the fifth most of any nation.
Industry Overview	New Content	An industry overview of non-energy mineral can discuss the price per unit, stocks, and imports and exports of the four metals and the trends in their production.
Revenues	New Content	Based on production, zinc and lead likely generated federal revenues. They are not, however, disaggregated in the current unilateral disclosure. It is unclear if silver did or not and unlikely that molybdenum did given its lack of inclusion in production.
Economic Impact	New Content	Employment statistics can be included from USGS reports and BLS data. For example, lead mines employed 1,730 people at 11 mines in the United States. BLS data groups lead and zinc together, but collectively they paid on average \$77,799 in annual pay in 2015 while silver paid \$94,776. Inclusion would provide an opportunity to discuss non-coal reclamation among other costs where sources exist. Exports information can also be included.
Regulation	How it Works section of the data portal https://useiti.doi.gov/how-it-works/minerals/	The regulation of these four metals as it pertains to federal land is well covered by current information on the data portal.



The United States Extractive Industries
Transparency Initiative

Report

Corporate Entity Name	
Entity Type	
Period for Reporting	1/1/2016 - 12/31/2016

Government Payee	Revenue
ONRR	
	Royalties
	Rents and Bonuses
	Other Revenues
BLM	
	Bonus and First Year Rentals
	Permit Fees
	Other Revenues
OSMRE	
	AML Fees including Audits and Late Charges
	Civil Penalties including Late Charges
IRS	
	Corporate Tax Payments to Internal Revenue Service

Voluntary Disclosure - All summary information provided on the reporting template shall be disclosed to the public, except as otherwise provided in the reporting template, without the reporting entity's written consent, unless disclosure is required by law.	

Comp

Please provide contact information for someone within your company who we can contact

Name: _____

Title/Position:

_____ M

I acknowledge for and on behalf of the companies listed that the completed reporting for

Name: _____

Title/Position:

Is this position at the Executive Level? (This information is for data collection purposes only.)

List of Pa

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Reporting Template

General Information (Box 1)		

Reported Payments (Box 2)		
Water Streams	Reference to Reporting Guidelines	Amount Paid (USD \$)
	Table C-1	
	Table C-2	
	Table C-3	
Total ONRR		
	Table C-4	
	Table C-5	
	Table C-6	
Total BLM		
	Table C-7	
	Table C-8	
Total OSMRE		
(IRS)	Table C-9	

Voluntary Disclosure (Box 3)		
All information provided shall be treated as public information. No detail information, if provided, shall be disclosed to any third party other than as required by law.		

Any Contact Information
(Box 4)

act with follow-up information about the reporting process. More than one name can be provided.

Management Sign Off
(Box 5)

_____ is a complete and accurate record to the best of my knowledge.

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Parent Company Subsidiaries

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From: [Gould, Greg](#)
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Subject: USEITI Implementation Subcommittee Check-in: Wednesday, February 22, 2017 11:00am– 12:00 pm EST
Teleconference: 1-877-984-1404; Passcode: (b) (5) # (Leader Code (b) (5) #)
Date: Tuesday, February 21, 2017 1:06:53 PM
Attachments: [USEITI Reporting Template Guidelines - 20170213 - Draftv2.docx](#)
[USEITI Contextual Narrative Addition Outlines 20170215.pdf](#)
[USEITI Reporting Template - 20170213 - Draftv2.xlsx](#)

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: (b) (5) # (Leader Code (b) (5) #)

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

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

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DRAFT as of 2/15/2017



Reporting Template Guidelines

DRAFT

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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

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; <i>and</i> Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations; <i>and</i> 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	Royalty Due —Report royalties due in value on producing Federal leases
ONRR-2014 or CMP-2014	08	Royalty In Kind (Other) —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 or CMP-2014	10	Compensatory Royalty Payment —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	Transportation Allowance —Report a transportation allowance against the royalty due
ONRR-2014 or CMP-2014	15	Processing Allowance —Report a processing allowance against the royalty due
ONRR-2014 or CMP-2014	40	Net Profit Share - Profitable —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	ADJ	Royalty Due —Report royalties due in value on producing Federal leases - adjust volume and/or value
ONRR-4430 (P&R)	PR	Royalty Due —Report royalties due in value on producing Federal leases - original submission
Direct Billing	N/A	Interest on Royalties —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	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-2014	05	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-2014	25	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
ONRR-4430 (P&R)	RENT	Rental Payment —Report the payment of un-recoupable rent for a lease
ONRR-4430 (P&R)	RCPRN	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-4430 (P&R)	RERNT	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Nominally-Deficient Rent —Report deficient rental payments
Direct Billing	N/A	Rental Payment —Report the payment of un-recoupable rent for a lease
Direct Billing	N/A	Rental Recoupment —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Right of Way/Use Rent Assessment —Report annual right of way/use payments for offshore properties
ONRR-2014	67	Bonus Rentals —Deferred
ONRR-4430 (P&R)	DBONS	Bonus Rentals —Deferred
Direct Billing	N/A	Bonus Payment (Winning Bidder Only)
Direct Billing	N/A	Underpaid Deferred Bonus

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	Minimum Royalty Payment —Report the minimum royalty payment for a lease
ONRR-2014	03	Estimated Royalty Payment —Report an estimated royalty payment
ONRR-2014	07	ONRR Settlement Agreement —Report royalty due on a contract settlement with ONRR
ONRR-2014	09	Production Fee Incentive —Report incentives paid for production
ONRR-2014	13	Quality Bank and Gravity Bank Adjustment —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	Tax Reimbursement Payment —Report the royalty on a tax reimbursement
ONRR-2014	16	Well Fees —Report a flat fee payable periodically as specified in the lease agreement
ONRR-2014	17	Gas Storage Agreement - Flat Fee —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	Gas Storage Agreement - Injection Fee —Report the fee for gas injected into a gas storage formation
ONRR-2014	19	Gas Storage Agreement - Withdrawal Fee —Report the fee for gas that was injected into and then withdrawn from a gas storage formation
ONRR-2014	21	Interest Amount Due ONRR —Report payor-calculated interest owed to ONRR

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

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

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

Report Type	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. Beneficial Ownership Identification and Declaration

The 2017 reporting process includes a request for all publicly traded companies to complete an addendum template requesting information around beneficial owners. For 2017, this request does NOT apply to privately held companies that are not publicly listed on a stock exchange. The Beneficial Ownership request included as an addendum to the reporting template includes two sections: Beneficial Ownership Company Identification and Beneficial Ownership Declaration Form.

Part 1: Beneficial Ownership Company Identification: In this section of the template, companies should provide details about their beneficial owner(s). Where there is more than one beneficial owner identified for a company, please complete a separate worksheet for each owner. Fields highlighted in green are requested to be completed by the reporting company. Fields in gray are considered optional.

Part 2: Beneficial Ownership Declaration form: In this section of the template, companies should provide details about their beneficial owner(s). Where there is more than one beneficial owner identified for a company, please complete a separate worksheet for each owner. Fields highlighted in green are requested to be completed by the reporting company. Fields in gray are considered optional.

Additional guidance on how to complete required fields on the Beneficial Ownership sections of the reporting template are included within the respective sections of the template.

H. Submission

We request all companies submit completed Reporting Templates to the USEITI IA no later than **XXX, 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.

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 mailbox.

I. 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.

J. Questions and guidance regarding completion of template

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

USEITIDataCollection@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



The United States Extractive Industries
Transparency Initiative

Contextual Narrative Addition Outlines February 2017

Criteria for Selecting Topics

In considering the potential topics for 2017, the IA recommends two criteria for evaluating options. We believe the additions should:

- 1 Increase public engagement and interest in USEITI.** The AML addition provides a good example of this type of addition in that it covers a contentious and complex topic of importance to many parts of the country.
- 2 Strengthen the U.S. case for validation.** The audit and assurance controls addition provides a strong example of this from 2016 in providing explanations on the strength of U.S. data and building the case for mainstreaming.

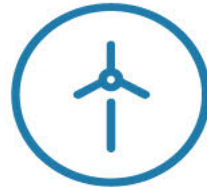
Three Potential Addition Topics

At the February MSG meeting, the MSG identified three potential topics for new additions; the Subcommittee can select two to move forward.



Forestry

A special highlight on the forestry industry in the U.S., building on presentations to the MSG from BLM Forestry officials



Renewables

A special highlight on the renewables industry in the U.S. building on the current scope of USEITI & past MSG discussions



Non-Energy Minerals

A special highlight on four additional metals expanding on current non-energy minerals

The Implementation Subcommittee can select two to be included as additions in this year's report.

General Outline

As each addition would be an overview of new commodities or industries, the types of information collected for each would be broadly similar.

Topic	Questions Answered
Overview & Landscape	What is this commodity? Where does it exist? Where is it extracted? On what type of lands? Who owns it?
Production	Where does production occur? How much production occurs annually and has occurred historically?
Industry Overview	How big is the industry? What are the key processes in the extraction of the commodity?
Revenues	How does extraction of the commodity result in federal revenues? What are the chief revenue streams? How much money is collected? Where are those revenues disbursed? What is the broad understanding of revenue sustainability for this commodity?
Economic Impact	What is the economic impact of the commodity's extraction in terms of both benefits (GDP, jobs, wages, exports) and costs (water, emergency services, transportation, reclamation)?
Regulation	Who regulates extraction on federal lands? What are the major laws and regulations governing that extraction?

All Contextual Narrative additions will aim to follow a similar format as previous years – striking a balance between content additions and complementary visualizations

Forestry Overview



In keeping with USEITI's current success, forestry provides another opportunity to consolidate U.S. government information across multiple agencies for ease of public consumption with an economically-important commodity. It also makes USEITI relevant to new geographies in the United States.

Topic	Current Coverage	Description
Overview & Landscape	New Content	There are 521 million acres of timber land in the United States. Adding forestry would increase USEITI's relevance to new parts of the United States (such as the Pacific Northwest and a greater portion of the American South).
Production	New Content	In 2013, 13.6 billion cubic feet of roundwood was harvested in the United States, making it the largest producer of roundwood in the world. The distinctions between types of wood, their centers of production, and the fluctuations in that production as a result of the broader economy of the United States would provide new information for the public.
Industry Overview	New Content	"Forestry, fishing, and related activities" provided \$38.5 billion in GDP in 2015 or roughly half of the total value of all mining. Forestry provides a number of different subsectors and industries that, while opaque, are of importance to understanding management of public lands and revenues.
Revenues	New Content	With revenue collected separately by U.S. Forest Service and BLM, USEITI has an opportunity to provide a complete picture of forestry-related revenues in the United States as well as their disbursement. USFS received \$112M in timber management receipts. BLM took in roughly \$50M in revenues in 2015 and has relatively unique disbursements for secure rural schools.
Economic Impact	New Content	Forestry and logging provided 57,800 jobs and paid \$2.5B in wages in 2015. Exports information can also be included. It also promises interesting information on reclamation and sustainable forestry, with 76% of BLM revenues from public domain lands going to reclamation.
Regulation	New Content	Similar to revenues, USEITI can include in one place an overview of the regulation of the timber industry across multiple agencies (BLM and USFS in particular) as it has with other commodities. It provides an opportunity for the public to better understand the full range of BLM management as well as provides an intro to understanding more of the National Forest system.

Renewables Overview



Including a highlight on renewables expands on an industry already included in much of the data portal's infrastructure and provides necessary context for users seeking to understand the nature of production and other data presented on the data portal. **Larger additions of data will occur if hydropower and/or nuclear energy is included as a renewable.**

Topic	Current Coverage	Description
Overview & Landscape	New Content	An overview of the renewables sector provides an opportunity to explain the distinctions between different renewables currently in-scope, such as wind, solar, and geothermal, while covering new portions of renewables such as hydropower and biomass.
Production	How it Works section of data portal (onshore and offshore) https://useiti.doi.gov/how-it-works/onshore-renewables/	Production data for renewables are currently included in the overall production data at a national and state level as with other in-scope commodities. The highlight can consolidate this information on one page, provide additional information from DOE on renewable energy potential in the United States, and cover the geography of renewables development.
Industry Overview	New Content	A renewables overview provides an opportunity to overview the different subsectors of the industry and how they fit together into a whole. It can also attempt to size the industries based on existent data since BEA does not currently size the renewables energy sector specifically.
Revenues	How it Works section of data portal (onshore and offshore) https://useiti.doi.gov/how-it-works/onshore-renewables/	Federal revenues from renewables are currently included in the data portal in the same format as other in-scope commodities when they are collected by the Department of Interior. Revenue streams from hydropower and nuclear energy would be new additions.
Economic Impact	New Content	The data portal currently includes no information on the economic impact of the renewables industry. BLS data for solar, wind, and geothermal could be added. (Wind energy, for example, created 4,245 jobs and paid \$205M in total wages in 2015.) The Department of Energy's recent report on energy-related jobs also provides extensive information on jobs created by the renewables sector that could be added. Costs of the industries could be researched and included where sources exist.
Regulation	How it Works section of data portal (onshore and offshore) https://useiti.doi.gov/how-it-works/onshore-renewables/	The <i>How it Works</i> section currently explains the regulatory process for renewables onshore (BLM) and offshore (BOEM/BSEE). A special highlight on renewables can consolidate the roles of these agencies and expand on hydropower, nuclear, and geothermal regulation including organizations such as the Bureau of Reclamation, U.S. Army Corps of Engineers, and Energy.

Non-Energy Minerals Overview



Based on discussion at the February MSG, this non-energy minerals overview includes the four metals highlighted by Keith Romig at the March 2016 MSG: molybdenum, zinc, lead, and silver. Information for these metals will largely be based on current USGS mineral reports.

Topic	Current Coverage	Description
Overview & Landscape	New Content	An overview can introduce the public to the four metals as well as their uses, their geographic location, and the estimated quantities that exist in the United States. For example, molybdenum was produced as a primary product at two mines in Colorado and a by-product at eight copper mines.
Production	How it Works section of the data portal https://useiti.doi.gov/how-it-works/minerals/	Production data for zinc and lead concentrate on federal land is already included on the data portal, while silver is reported with gold by DOI. Production data for all lands could be added for these metals, though that does not currently occur for the in-scope non-energy minerals gold, copper, and iron. The U.S. produced 850,000 metric tons of zinc in 2015, the fifth most of any nation.
Industry Overview	New Content	An industry overview of non-energy mineral can discuss the price per unit, stocks, and imports and exports of the four metals and the trends in their production.
Revenues	New Content	Based on production, zinc and lead likely generated federal revenues. They are not, however, disaggregated in the current unilateral disclosure. It is unclear if silver did or not and unlikely that molybdenum did given its lack of inclusion in production.
Economic Impact	New Content	Employment statistics can be included from USGS reports and BLS data. For example, lead mines employed 1,730 people at 11 mines in the United States. BLS data groups lead and zinc together, but collectively they paid on average \$77,799 in annual pay in 2015 while silver paid \$94,776. Inclusion would provide an opportunity to discuss non-coal reclamation among other costs where sources exist. Exports information can also be included.
Regulation	How it Works section of the data portal https://useiti.doi.gov/how-it-works/minerals/	The regulation of these four metals as it pertains to federal land is well covered by current information on the data portal.



The United States Extractive Industries
Transparency Initiative

Report

Corporate Entity Name	
Entity Type	
Period for Reporting	1/1/2016 - 12/31/2016

Government Payee	Revenue
ONRR	
	Royalties
	Rents and Bonuses
	Other Revenues
BLM	
	Bonus and First Year Rentals
	Permit Fees
	Other Revenues
OSMRE	
	AML Fees including Audits and Late Charges
	Civil Penalties including Late Charges
IRS	
	Corporate Tax Payments to Internal Revenue Service

Voluntary Disclosure - All summary information provided on the reporting template shall be disclosed to the public, except as otherwise provided in the reporting template, without the reporting entity's written consent, unless disclosure is required by law.	

Comp

Please provide contact information for someone within your company who we can contact

Name: _____

Title/Position:

_____ M

I acknowledge for and on behalf of the companies listed that the completed reporting for

Name: _____

Title/Position:

Is this position at the Executive Level? (This information is for data collection purposes only.)

List of Pa

[illegible]

[illegible]

Reporting Template

General Information (Box 1)		

Reported Payments (Box 2)		
Water Streams	Reference to Reporting Guidelines	Amount Paid (USD \$)
	Table C-1	
	Table C-2	
	Table C-3	
Total ONRR		
	Table C-4	
	Table C-5	
	Table C-6	
Total BLM		
	Table C-7	
	Table C-8	
Total OSMRE		
(IRS)	Table C-9	

Voluntary Disclosure (Box 3)		
All information provided shall be treated as public information. No detail information, if provided, shall be disclosed to any third party other than as required by law.		

Any Contact Information (Box 4)

act with follow-up information about the reporting process. More than one name can be provided.

Management Sign Off
(Box 5)

is a complete and accurate record to the best of my knowledge.

© 2005 Blackwell Publishing Ltd, *Journal of Internal Medicine* 258: 103–110

Answers only)	Yes	No
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Parent Company Subsidiaries

[illegible][illegible]

[illegible]

From: [Wilson, Judith](#)
To: [Paul Mussenden](#)
Subject: highlighted 2016 standard
Date: Wednesday, January 18, 2017 11:26:00 AM
Attachments: [english_eiti_standard_2016_marked up.docx](#)

attached

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Judy Wilson
Program Manager USEITI Secretariat
Office of Natural Resources Revenue
judith.wilson@onrr.gov
202-208-4410



THE EITI STANDARD 2016

EITI International Secretariat 15 February 2016

The EITI Standard

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Edited by Dyveke Rogan

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Ruseløkkveien 26

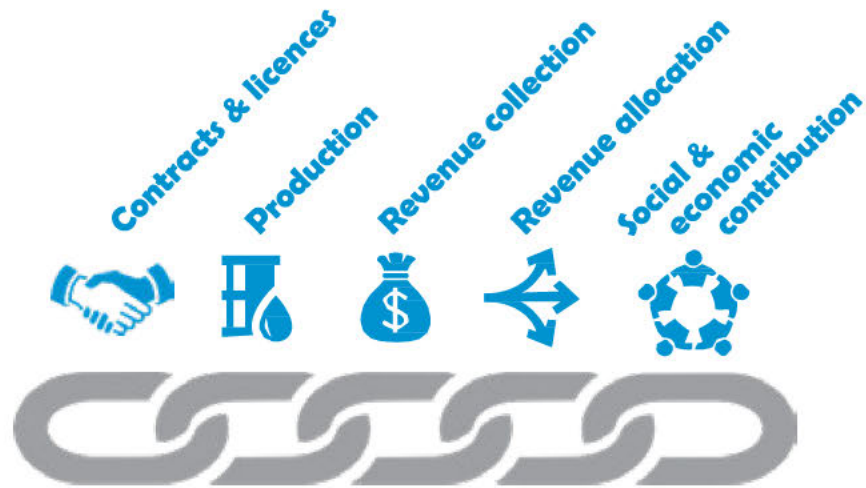
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E-mail: secretariat@eiti.org



THE EITI STANDARD 2016



The EITI process:

Seeing results from natural resources

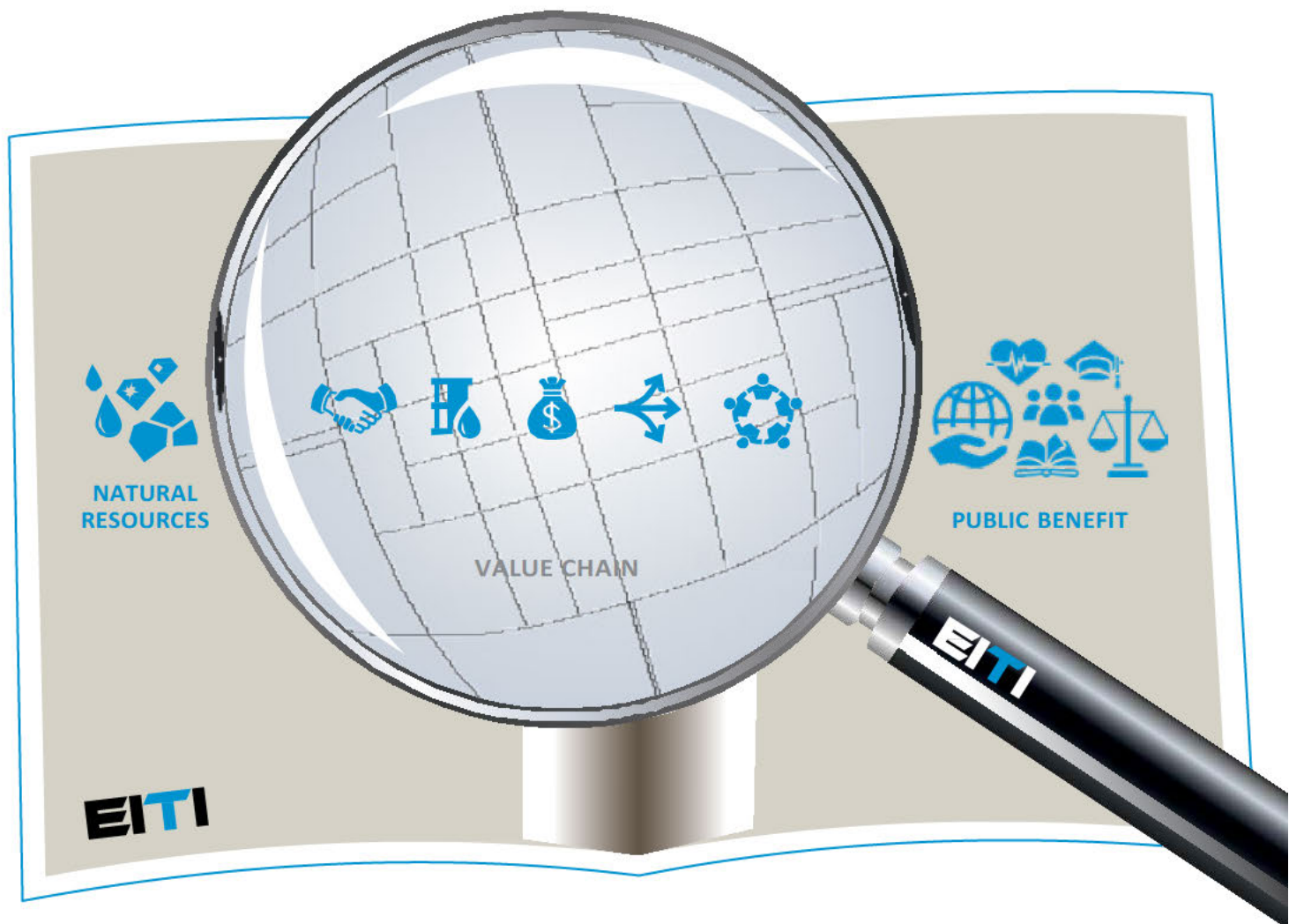
1 A national multi-stakeholder group (government, industry and civil society) decides how their EITI process **should** work.



2 Government revenue and company payments are **disclosed** together with other information about the extractive sector.



3 The findings are communicated to create public awareness and debate about how the country **should** manage its resources.





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Foreword



The EITI Standard is in its fifth version since the EITI Principles were agreed in 2003. The Principles, on which the EITI is still based, state that the wealth from a country's natural resources **should** benefit all its citizens and that this requires high standards of transparency and accountability. This Standard seeks to deepen the link between those Principles and the working of the EITI. There are relatively few changes in this version from the previous ones. Most are minor refinements and revisions that clarify ambiguities and address inconsistencies.

Revenue transparency remains a fundamental aspect of the EITI. The requirements have been reordered to better reflect the importance of bringing transparency to other aspects of resource governance, such as licensing, production and revenue management. The Requirements now follow the extractive value chain order and cover: first oversight by the multi-stakeholder group, then legal and institutional frameworks, exploration and production, revenue collection, revenue allocation, and finally social and economic spending and outcomes.

This 2016 version of the Standard encourages countries to make use of existing reporting systems for EITI data collection and make the results transparent at source, rather than duplicating this exercise through EITI reporting. I am confident that this will make EITI data more timely, reliable and useful, and the EITI process more cost effective and efficient.

Publishing reports is not a goal in itself. EITI Reports increasingly contain important recommendations aimed at improving tax collection systems, auditing procedures and other legal and administrative reforms. This is where the potential impact of the EITI is often greatest. The Standard has been revised to ensure that reports are transparent about which recommendations the government chooses to take on and why, and lay out the plans for doing so.

The 2016 Standard introduces new aspects and breaks new ground in that the identity of the real owners – the 'beneficial owners' – of the companies that have obtained rights to extract oil, gas and minerals will have to be **disclosed** from 2020. In many resource rich countries, ownership secrecy contributes to corruption, money laundering and tax evasion. In the last three years, the fight against secret company ownership has gained extraordinary momentum. Yet, to date, there is relatively little beneficial ownership information available to the public. Although many EITI countries have begun to address beneficial ownership, the EITI still has a long way to go to make sure the information is complete, reliable and comprehensible.


Finally, there have been changes to the Validation system, which assesses whether countries have implemented the EITI in accordance with the requirements. While the previous Validation system has served the EITI relatively well, many were concerned that it did not adequately consider the diversity of implementing countries or take into account progress over time. After extensive consultation including five pilot Validations in 2015, this Standard introduces a new Validation system which aims to better recognise efforts to exceed the EITI Requirements and sets out fairer consequences for countries that have not yet achieved compliance.

Foreword

We are grateful for the extensive feedback provided by all the stakeholders in implementing countries throughout the long and difficult process of revising the Standard. I am confident that it will make the EITI a better platform for progress and incentivise improvements in implementation.

As with so many major global challenges, there is no quick and easy solution. As Chair, it has been a privilege to lead the multiple efforts to develop the EITI Standard and to see first-hand the innovative ways in which this has been used by implementing countries. Now is a time for consolidation of the requirements and more focus on making it work – making EITI less bureaucratic and more integrated with strengthened government systems; turning the recommendations into reforms; and improving the quality of the information and public debate.

The EITI has achieved a lot in recent years. However, given that our aim is to improve the management of these resources for the benefit of the people of resource rich countries, much remains to be done.



Clare Short, Chair of the EITI Board
London, 15 February 2016

Introduction

This EITI Standard consists of two parts: part one *Implementation of the EITI Standard*; and part two *Governance and management*.

Part one *Implementation of the EITI Standard* includes:

- **The EITI Principles**, which were agreed by all stakeholders in 2003. These Principles lay out the general aims and commitments by all stakeholders.
- **The EITI Requirements**, which **must** be adhered to by countries implementing the EITI. Some minor refinements have been made to the requirements in the 2013 EITI Standard to clarify ambiguities and inconsistencies. In addition, the requirements have been restructured and are now presented as per the extractive industry value chain (see figure 1). Finally, a section called **compliance and deadlines** has been added, outlining the timeframes that implementing countries have to adhere to and the consequences of non-compliance with the EITI Requirements.
- **The Validation overview**, which provides an overview of the key steps in Validation. It was first agreed in 2006 and has been significantly revised since.
- **The protocol “Participation of civil society”**, which was approved by the EITI Board on 1 January 2015.

Part two *Governance and management* contains a brief introduction on how the EITI is organised. This is followed by the EITI Articles of Association, with the provisions for how the EITI Members’ Association is governed. In 2013 the EITI Board approved the EITI Openness Policy, which is found after the Articles. The EITI Code of conduct is also included.

PART I

1 The EITI Principles

A diverse group of countries, companies and civil society organisations attended the Lancaster House Conference in London (2003) hosted by the UK Government. They agreed a Statement of Principles to increase transparency over payments and revenues in the extractives sector. These became known as the EITI Principles and are the cornerstone of the EITI.

BOX 1 THE EITI PRINCIPLES

- 1 We share a belief that the prudent use of natural resource wealth **should** be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.
- 2 We affirm that management of natural resource wealth for the benefit of a country's citizens is in the domain of sovereign governments to be exercised in the interests of their national development.
- 3 We recognise that the benefits of resource extraction occur as revenue streams over many years and can be highly price dependent.
- 4 We recognise that a public understanding of government revenues and expenditure over time could help public debate and inform choice of appropriate and realistic options for sustainable development.
- 5 We underline the importance of transparency by governments and companies in the extractive industries and the need to enhance public financial management and accountability.
- 6 We recognise that achievement of greater transparency **must** be set in the context of respect for contracts and laws.
- 7 We recognise the enhanced environment for domestic and foreign direct investment that financial transparency may bring.
- 8 We believe in the principle and practice of accountability by government to all citizens for the stewardship of revenue streams and public expenditure.
- 9 We are committed to encouraging high standards of transparency and accountability in public life, government operations and in business.
- 10 We believe that a broadly consistent and workable approach to the **disclosure** of payments and revenues is required, which is simple to undertake and to use.
- 11 We believe that payments' **disclosure** in a given country **should** involve all extractive industry companies operating in that country.
- 12 In seeking solutions, we believe that all stakeholders have important and relevant contributions to make – including governments and their agencies, extractive industry companies, service companies, multilateral organisations, financial organisations, investors and non-governmental organisations.

2 EITI Sign up

A country intending to implement the EITI is required to undertake a number of steps before applying to become an EITI Candidate country. These steps relate to government commitment (1.1), company engagement (1.2), civil society engagement (1.3), the establishment of a multi-stakeholder group (1.4) and agreement on an EITI work plan (1.5). The detailed provisions are set out on pages 14-17. When the country has completed these steps and wishes to be recognised as an EITI Candidate, the government **should** submit an EITI Candidature Application to the EITI Board (see box 2).

BOX 2 APPLYING TO BECOME AN EITI CANDIDATE

When the country has completed the sign-up steps and wishes to be recognised as an EITI Candidate, the government, with the support of the multi-stakeholder group, **should** submit an EITI Candidature Application, using the prescribed application form. The application **should** describe the activities undertaken to date and provide evidence demonstrating that each of the sign-up steps have been completed. The application **should** include contact details for government, civil society and private sector stakeholders involved in the EITI.

The EITI Board will review the application and assess whether the sign-up steps have been properly completed. The International Secretariat will contact stakeholders at the national level to ascertain their views on the sign-up process, and seek comments from supporting governments, international civil society groups, supporting companies, supporting organisations and investors. The International Secretariat will work closely with the senior individual appointed by the government to lead on EITI implementation in order to clarify any

outstanding issues. Based on this, and any other available information, the EITI Board's Outreach and Candidature Committee will make a recommendation, within a reasonable time period, to the EITI Board on whether a country's application **should** be accepted. The EITI Board will make the final decision.

The EITI Board prefers to make decisions on admitting an EITI Candidate country during EITI Board meetings. Where there is a long period between meetings, the EITI Board may consider taking a decision via Board circular.

When the EITI Board admits an EITI Candidate, it will also establish deadlines for publishing the first EITI Report and undertaking Validation. An implementing country's first EITI Report **must** be published within 18 months from the date that the country was admitted as an EITI Candidate. EITI Candidate countries will be required to commence Validation within two and a half years of becoming an EITI Candidate. Further information on deadline policies is available in provision 8.

1. Available from the International Secretariat.

3 Requirements for EITI implementing countries

This section sets out the requirements that **must** be adhered to by countries implementing the EITI. There are two groups of implementing countries: EITI Candidate and EITI Compliant. EITI candidature is intended to lead, in a timely fashion, to compliance with the EITI Standard. In order to become EITI Compliant, implementing countries **must** demonstrate through Validation that they have met all the EITI Requirements. Validation procedures are set out in section 4.

The EITI Requirements are minimum requirements and implementing countries are **encouraged** to go beyond them where stakeholders agree that this is appropriate. Stakeholders are **encouraged** to consult additional guidance materials on how to best ensure that the requirements are met, available at www.eiti.org.

Terminology

The use of the terms '**must**', '**should**', '**required**' in the EITI Standard indicates that something **is mandatory**, and will be taken into account in the assessment of compliance with the EITI Standard.

The use of the term '**expected**' in the EITI Standard indicates that the multi-stakeholder group **should** consider the issue, and document their discussions, rationale for **disclosure/non-disclosure** and any barriers to **disclosure**. **Validation will consider and document the discussions** by the multi-stakeholder group.

The use of the terms '**recommended**', '**encouraged**', '**may wish**' and '**could**' in the EITI Standard indicates that something is **optional**. Efforts by the multi-stakeholder group **will be documented in Validation but will not be taken into account in the overall assessment of compliance** with the EITI Standard.

The term 'EITI Report' in the context of a **disclosure** mechanism is used as shorthand for the information and data that **should** be **disclosed** in accordance with the EITI Standard. The data can be **disclosed** in the form of an EITI Report, or constitute publicly available information and data **gathered** or cross-referenced as part of the EITI process.

1

EITI REQUIREMENT 1

1. Oversight by the multi-stakeholder group.

Overview: The EITI **requires** effective multi-stakeholder oversight, including a functioning multi-stakeholder group that involves the government, companies, and the full, independent, active and effective participation of civil society. The key **requirements** related to multi-stakeholder oversight include: (1.1) government engagement; (1.2) industry engagement; (1.3) civil society engagement; (1.4) the establishment and functioning of a multi-stakeholder group; and (1.5) an agreed work plan with clear objectives for EITI implementation, and a timetable that is aligned with the deadlines established by the EITI Board.

1.1 Government engagement.

- a) The government is required to issue an unequivocal public statement of its intention to implement the EITI. The statement **must** be made by the head of state or government, or an appropriately delegated government representative.
- b) The government is required to appoint a senior individual to lead the implementation of the EITI. The appointee **should** have the confidence of all stakeholders, the authority and freedom to coordinate action on the EITI across relevant ministries and agencies, and be able to mobilise resources for EITI implementation.
- c) The government **must** be fully, actively and effectively engaged in the EITI process.
- d) The government **must** ensure that senior government officials are represented on the multi-stakeholder group.

1.2 Company engagement.

- a) Companies **must** be fully, actively and effectively engaged in the EITI process.
- b) The government **must** ensure that there is an enabling environment for company participation with regard to relevant laws, regulations, and administrative rules as well as actual practice in implementation of the EITI. The fundamental rights of company representatives substantively engaged in the EITI, including but not restricted to members of the multi-stakeholder group, **must** be respected.
- c) The government **must** ensure that there are no obstacles to company participation in the EITI process.

1.3 Civil society engagement.

In accordance with the civil society protocol:²

- a) Civil society **must** be fully, actively and effectively engaged in the EITI process.

2. The civil society protocol is contained in section 5 of the EITI Standard.

Requirements for EITI implementing countries

- b) The government **must** ensure that there is an enabling environment for civil society participation with regard to relevant laws, regulations, and administrative rules as well as actual practice in implementation of the EITI. The fundamental rights of civil society substantively engaged in the EITI, including but not restricted to members of the multi-stakeholder group, **must** be respected.
- c) The government **must** ensure that there are no obstacles to civil society participation in the EITI process.
- d) The government **must** refrain from actions which result in narrowing or restricting public debate in relation to implementation of the EITI.
- e) Stakeholders, including but not limited to members of the multi-stakeholder group **must**:
 - i. Be able to speak freely on transparency and natural resource governance issues.
 - ii. Be substantially engaged in the design, implementation, monitoring and evaluation of the EITI process, and ensure that it contributes to public debate.
 - iii. Have the right to communicate and cooperate with each other.
 - iv. Be able to operate freely and express opinions about the EITI without restraint, coercion or reprisal.

1.4 Multi-stakeholder group.

- a) The government is required to commit to work with civil society and companies, and establish a multi-stakeholder group to oversee the implementation of the EITI. In establishing the multi-stakeholder group, the government **must**:
 - i. Ensure that the invitation to participate in the group is open and transparent.
 - ii. Ensure that stakeholders are adequately represented. This does not mean that they need to be equally represented numerically. The multi-stakeholder group **must** comprise appropriate stakeholders, including but not necessarily limited to: the private sector; civil society, including independent civil society groups and other civil society such as the media and unions; and relevant government entities which can also include parliamentarians. Each stakeholder group **must** have the right to appoint its own representatives, bearing in mind the desirability of pluralistic and diverse representation. The nomination process **must** be independent and free from any suggestion of coercion. Civil society groups involved in the EITI as members of the multi-stakeholder group **must** be operationally, and in policy terms, independent of government and/or companies.
 - iii. Consider establishing the legal basis of the group.

Requirements for EITI implementing countries

- b) The multi-stakeholder group is required to agree clear public Terms of Reference (ToRs) for its work. The ToRs **should**, at a minimum, include provisions on:

The role, responsibilities and rights of the multi-stakeholder group:

- i. Members of the multi-stakeholder group **should** have the capacity to carry out their duties.
- ii. The multi-stakeholder group **should** undertake effective outreach activities with civil society groups and companies, including through communication such as media, website and letters, informing stakeholders of the government's commitment to implement the EITI, and the central role of companies and civil society. The multi-stakeholder group **should** also widely disseminate the public information that results from the EITI process such as the EITI Report.
- iii. Members of the multi-stakeholder group **should** liaise with their constituency groups.

Approval of work plans, EITI Reports and annual activity reports:

- iv. The multi-stakeholder group is required to approve annual work plans, the appointment of the Independent Administrator, the Terms of Reference for the Independent Administrator, EITI Reports and annual activity reports.
- v. The multi-stakeholder group **should** oversee the EITI reporting process and engage in Validation.

Internal governance rules and procedures:

- vi. The EITI requires an inclusive decision-making process throughout implementation, with each constituency being treated as a partner. Any member of the multi-stakeholder group has the right to table an issue for discussion. The multi-stakeholder group **should** agree and publish its procedures for nominating and changing multi-stakeholder group representatives, decision-making, the duration of the mandate and the frequency of meetings. This **should** include ensuring that there is a process for changing group members that respects the principles set out in Requirement 1.4.a. Where the MSG has a practice of per diems for attending EITI meetings or other payments to MSG members, this practice **should** be transparent and **should** not create conflicts of interest.
- vii. There **should** be sufficient advance notice of meetings and timely circulation of documents prior to their debate and proposed adoption.
- viii. The multi-stakeholder group **must** keep written records of its discussions and decisions.

1.5 Work plan.

The multi-stakeholder group is required to maintain a current work plan, fully costed and aligned with the reporting and Validation deadlines established by the EITI Board. The work plan **must**:

Requirements for EITI implementing countries

- a) Set EITI implementation objectives that are linked to the EITI Principles and reflect national priorities for the extractive industries. Multi-stakeholder groups are **encouraged** to explore innovative approaches to extending EITI implementation to increase the comprehensiveness of EITI reporting and public understanding of revenues and encourage high standards of transparency and accountability in public life, government operations and in business.
- b) Reflect the results of consultations with key stakeholders, and be endorsed by the multi-stakeholder group.
- c) Include measurable and time bound activities to achieve the agreed objectives. The scope of EITI implementation **should** be tailored to contribute to the desired objectives that have been identified during the consultation process. The work plan **must**:
 - i. Assess and outline plans to address any potential capacity constraints in government agencies, companies and civil society that may be an obstacle to effective EITI implementation.
 - ii. Address the scope of EITI reporting, including plans for addressing technical aspects of reporting, such as comprehensiveness and data reliability (Requirements 4.1 and 4.9).
 - iii. Identify and outline plans to address any potential legal or regulatory obstacles to EITI implementation, including, if applicable, any plans to incorporate the EITI Requirements within national legislation or regulation.
 - iv. Outline the multi-stakeholder group's plans for implementing the recommendations from Validation and EITI reporting.
- d) Identify domestic and external sources of funding and technical assistance where appropriate in order to ensure timely implementation of the agreed work plan.
- e) Be made widely available to the public, for example published on the national EITI website and/or other relevant ministry and agency websites, in print media or in places that are easily accessible to the public.
- f) Be reviewed and updated annually. In reviewing the work plan, the multi-stakeholder group **should** consider extending the detail and scope of EITI reporting including addressing issues such as revenue management and expenditure (5.3), transportation payments (4.4), discretionary social expenditures (6.1.b), ad-hoc sub-national transfers (5.2.b), beneficial ownership (2.5) and contracts (2.4). In accordance with Requirement 1.4.b (viii), the multi-stakeholder group is required to document its discussion and decisions.
- g) Include a timetable for implementation that is aligned with the reporting and Validation deadlines established by the EITI Board (see provision 8) and that takes into account administrative requirements such as procurement processes and funding.

EITI REQUIREMENT 2

Legal and institutional framework, including allocation of contracts and licenses.

Overview: The EITI **requires disclosures** of information related to the rules for how the extractive sector is managed, enabling stakeholders to understand the laws and procedures for the award of exploration and production rights, the legal, regulatory and contractual framework that apply to the extractive sector, and the institutional responsibilities of the State in managing the sector. The EITI **requirements** related to a transparent legal framework and award of extractive industry rights include: (2.1) legal framework and fiscal regime; (2.1) license allocations (2.3) register of licenses; (2.4) contracts; (2.5) beneficial ownership; and (2.6) state-participation in the extractive sector.

2.1 Legal framework and fiscal regime.

- a) Implementing countries **must disclose** a description of the legal framework and fiscal regime governing the extractive industries. This information **must** include a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, and information on the roles and responsibilities of the relevant government agencies.
- b) Where the government is undertaking reforms, the multi-stakeholder group is **encouraged** to ensure that these are documented.

2.2 License allocations.

- a) Implementing countries are required to **disclose** the following information related to the award or transfer of licenses pertaining to the companies covered in the EITI Report during the accounting period covered by the EITI Report:
 - i. a description of the process for transferring or awarding the license;
 - ii. the technical and financial criteria used;
 - iii. information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable; and
 - iv. any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and awards.

It is required that the information set out above is **disclosed** for all license awards and transfers taking place during the accounting year covered by the EITI Report, including license allocations pertaining to companies that are not included in the EITI Report, i.e. where their payments fall below the agreed materiality threshold. Any significant legal or practical barriers preventing such comprehensive **disclosure** **should** be documented and explained in the EITI Report, including an account of government plans for seeking to overcome such barriers and the anticipated timescale for achieving them.

Requirements for EITI implementing countries

- b) Where companies covered in the EITI Report hold licenses that were allocated prior to the accounting period of the EITI Report, implementing countries are **encouraged**, if feasible, to **disclose** the information set out in 2.2(a) for these licenses.
- c) Where licenses are awarded through a bidding process during the accounting period covered by the EITI Report, the government is required to **disclose** the list of applicants and the bid criteria.
- d) Where the requisite information set out in 2.2(a-c) is already publicly available, it is sufficient to include a reference or link in the EITI Report.
- e) The multi-stakeholder group **may wish** to include additional information on the allocation of licenses in the EITI Report, including commentary on the efficiency and effectiveness of licensing procedures.

2.3 Register of licenses.

- a) The term license in this context refers to any license, lease, title, permit, contract or concession by which the government confers on a company(ies) or individual(s) rights to explore or exploit oil, gas and/or mineral resources.
- b) Implementing countries are required to maintain a publicly available register or cadastre system(s) with the following timely and comprehensive information regarding each of the licenses pertaining to companies covered in the EITI Report:
 - i. License holder(s).
 - ii. Where collated, coordinates of the license area. Where coordinates are not collated, the government is required to ensure that the size and location of the license area are **disclosed** in the license register and that the coordinates are publicly available from the relevant government agency without unreasonable fees and restrictions. The EITI Report **should** include guidance on how to access the coordinates and the cost, if any, of accessing the data. The EITI Report **should** also document plans and timelines for making this information freely and electronically available through the license register.
 - iii. Date of application, date of award and duration of the license.
 - iv. In the case of production licenses, the commodity being produced.

It is **expected** that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups that are not included in the EITI Report, i.e. where their payments fall below the agreed materiality threshold. Any significant legal or practical barriers preventing such comprehensive **disclosure should** be documented and explained in the EITI Report, including an account of government plans for seeking to overcome such barriers and the anticipated timescale for achieving them.

Requirements for EITI implementing countries

- c) Where the information set out in 2.3.b is already publicly available, it is sufficient to include a reference or link in the EITI Report. Where such registers or cadastres do not exist or are incomplete, the EITI Report **should disclose** any gaps in the publicly available information and document efforts to strengthen these systems. In the interim, the EITI Report itself **should** include the information set out in 2.3.b above.

2.4 Contracts.

- a) Implementing countries are **encouraged** to publicly **disclose** any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals.
- b) It is a requirement that the EITI Report documents the government's policy on **disclosure** of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals. This **should** include relevant legal provisions, actual **disclosure** practices and any reforms that are planned or underway. Where applicable, the EITI Report **should** provide an overview of the contracts and licenses that are publicly available, and include a reference or link to the location where these are published.
- c) The term contract in 2.4(a) means:
 - i. The full text of any contract, concession, production-sharing agreement or other agreement granted by, or entered into by, the government which provides the terms attached to the exploitation of oil gas and mineral resources.
 - ii. The full text of any annex, addendum or rider which establishes details relevant to the exploitation rights described in 2.4(c)(i) or the execution thereof.
 - iii. The full text of any alteration or amendment to the documents described in 2.4(c)(i) and 2.4(c)(ii).
- d) The term license in 2.4(a) means:
 - i. The full text of any license, lease, title or permit by which a government confers on a company(ies) or individual(s) rights to exploit oil, gas and/or mineral resources.
 - ii. The full text of any annex, addendum or rider that establishes details relevant to the exploitation rights described in 2.4(d)(i) or the execution thereof.
 - ii. The full text of any alteration or amendment to the documents described in 2.4(d)(i) and 2.4(d)(ii).

2.5 Beneficial ownership.

- a) It is **recommended** that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity(ies) that bid for, operate or invest in extractive assets, including the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted. Where possible, beneficial ownership information **should** be incorporated in existing filings by companies to corporate regulators, stock

Requirements for EITI implementing countries

exchanges or agencies regulating extractive industry licensing. Where this information is already publicly available, the EITI Report **should** include guidance on how to access this information.

- b) It is required that:
 - i. The EITI Report documents the government's policy and MSG's discussion on **disclosure** of beneficial ownership. This **should** include details of the relevant legal provisions, actual **disclosure** practices and any reforms that are planned or underway related to beneficial ownership **disclosure**.
 - ii. By 1 January 2017, the multi-stakeholder group publishes a roadmap for **disclosing** beneficial ownership information in accordance with clauses (c)-(f) below. The MSG will determine all milestones and deadlines in the roadmap, and the MSG will evaluate implementation of the roadmap as part of the MSG's annual activity report.
- c) As of 1 January 2020, it is required that implementing countries request, and companies **disclose**, beneficial ownership information for inclusion in the EITI report. This applies to corporate entity(ies) that bid for, operate or invest in extractive assets and **should** include the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted. Any gaps or weaknesses in reporting on beneficial ownership information **must** be **disclosed** in the EITI Report, including naming any entities that failed to submit all or parts of the beneficial ownership information. Where a country is facing constitutional or significant practical barriers to the implementation of this requirement by 1 January 2020, the country may seek adapted implementation in accordance with requirement 8.1.
- d) Information about the identity of the beneficial owner **should** include the name of the beneficial owner, the nationality, and the country of residence, as well as identifying any politically exposed persons. It is also **recommended** that the national identity number, date of birth, residential or service address, and means of contact are **disclosed**.
- e) The multi-stakeholder group **should** agree an approach for participating companies assuring the accuracy of the beneficial ownership information they provide. This **could** include requiring companies to attest the beneficial ownership declaration form through sign off by a member of the senior management team or senior legal counsel, or submit supporting documentation.
- f) Definition of beneficial ownership:
 - i. A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity.
 - ii. The multi-stakeholder group **should** agree an appropriate definition of the term beneficial owner. The definition **should** be aligned with (f)(i) above and take international norms and relevant national laws into account, and **should** include ownership threshold(s). The definition **should** also specify reporting obligations for politically exposed persons.

Requirements for EITI implementing countries

- iii. Publicly listed companies, including wholly-owned subsidiaries, are required to **disclose** the name of the stock exchange and include a link to the stock exchange filings where they are listed.
- iv. In the case of joint ventures, each entity within the venture **should disclose** its beneficial owner(s), unless it is publicly listed or is a wholly-owned subsidiary of a publicly listed company. Each entity is responsible for the accuracy of the information provided.
- g) The EITI Report **should** also **disclose** the legal owners and share of ownership of such companies.

2.6 State participation.

Where state participation in the extractive industries gives rise to material revenue payments, implementing countries **must disclose:**

- a) An explanation of the prevailing rules and practices regarding the financial relationship between the government and state-owned enterprises (SOEs), e.g., the rules and practices governing transfers of funds between the SOE(s) and the state, retained earnings, reinvestment and third-party financing.
For the purpose of EITI reporting, a SOE is a wholly or majority government-owned company that is engaged in extractive activities on behalf of the government. Based on this, the MSGs is **encouraged** to discuss and document its definition of SOEs taking into account national laws and government structures.
- b) **Disclosures** from the government and SOE(s) of their level of ownership in mining, oil and gas companies operating within the country's oil, gas and mining sector, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period.
This information **should** include details regarding the terms attached to their equity stake, including their level of responsibility to cover expenses at various phases of the project cycle, e.g., full-paid equity, free equity, carried interest. Where there have been changes in the level of government and SOE(s) ownership during the EITI reporting period, the government and SOE(s) are **expected to disclose** the terms of the transaction, including details regarding valuation and revenues. Where the government and SOE(s) have provided loans or loan guarantees to mining, oil and gas companies operating within the country, details on these transactions **should be disclosed**.

3

EITI REQUIREMENT 3

Exploration and production

Overview: The EITI **requires disclosures** of information related to exploration and production, enabling stakeholders to understand the potential of the sector. The EITI **requirements** related to a transparency in exploration and production activities include: (3.1) information about exploration activities; (3.2) production data; and (3.3) export data.

- 3.1 Exploration.** Implementing countries **should disclose** an overview of the extractive industries, including any significant exploration activities.
- 3.2 Production.** Implementing countries **must disclose** production data for the fiscal year covered by the EITI Report, including total production volumes and the value of production by commodity, and, when relevant, by state/region. This **could** include sources of the production data and information on how the production volumes and values **disclosed** in the EITI Report have been calculated.
- 3.3 Exports.** Implementing countries **must disclose** export data for the fiscal year covered by the EITI Report, including total export volumes and the value of exports by commodity, and, when relevant, by state/region of origin. This **could** include sources of the export data and information on how the export volumes and values **disclosed** in the EITI Report have been calculated.

4

EITI REQUIREMENT 4

Revenue collection

Overview: An understanding of company payments and government revenues can inform public debate about the governance of the extractive industries. The EITI **requires** a comprehensive reconciliation of company payments and government revenues from the extractive industries. The EITI **requirements** related to revenue collection include: (4.1) comprehensive **disclosure** of taxes and revenues; (4.2) sale of the state's share of production or other revenues collected in-kind; (4.3) Infrastructure provisions and barter arrangements; (4.4) transportation revenues; (4.5) SOE transactions; (4.6) subnational payments; (4.7) level of disaggregation; (4.8) data timeliness; and (4.9) data quality.

4.1 Comprehensive **disclosure** of taxes and revenues.

- a) In advance of the reporting process, the multi-stakeholder group is required to agree which payments and revenues are material and therefore **must** be **disclosed**, including appropriate materiality definitions and thresholds. Payments and revenues are considered material if their omission or misstatement could significantly affect the comprehensiveness of the EITI Report. A description of each revenue stream, related materiality definitions

Requirements for EITI implementing countries

and thresholds **should** be **disclosed**. In establishing materiality definitions and thresholds, the multi-stakeholder group **should** consider the size of the revenue streams relative to total revenues. The multi-stakeholder group **should** document the options considered and the rationale for establishing the definitions and thresholds.

- b) The following revenue streams **should** be included:
- i. The host government's production entitlement (such as profit oil)
 - ii. National state-owned company production entitlement
 - iii. Profits taxes
 - iv. Royalties
 - v. Dividends
 - vi. Bonuses, such as signature, discovery and production bonuses
 - vii. Licence fees, rental fees, entry fees and other considerations for licences and/or concessions
 - viii. Any other significant payments and material benefit to government

Any revenue streams or benefits **should** only be excluded where they are not applicable or where the multi-stakeholder group agrees that their omission will not materially affect the comprehensiveness of the EITI Report.

- c) Implementing countries **must** provide a comprehensive reconciliation of government revenues and company payments, including payments to and from state owned enterprises, in accordance with the agreed scope. All companies making material payments to the government are required to comprehensively **disclose** these payments in accordance with the agreed scope. An entity **should** only be exempted from reporting if it can be demonstrated that its payments and revenues are not material. All government entities receiving material revenues are required to comprehensively **disclose** these revenues in accordance with the agreed scope.
- d) Unless there are significant practical barriers, the government is additionally required to provide aggregate information about the amount of total revenues received from each of the benefit streams agreed in the scope of the EITI Report, including revenues that fall below agreed materiality thresholds. Where this data is not available, the Independent Administrator **should** draw on any relevant data and estimates from other sources in order to provide a comprehensive account of the total government revenues.

4.2 Sale of the state's share of production or other revenues collected in-kind.

Where the sale of the state's share of production or other revenues collected in-kind is material, the government, including state-owned enterprises, are required to **disclose** the volumes sold and revenues received. The published data **must** be disaggregated by individual buying company and to levels commensurate with the reporting of other payments and revenue streams (Requirement 4.7.).

Requirements for EITI implementing countries

Reporting **could** also break down **disclosures** by the type of product, price, market and sale volume. Where practically feasible, the multi-stakeholder group is **encouraged** to task the Independent Administrator with reconciling the volumes sold and revenues received by including the buying companies in the reporting process.

4.3 Infrastructure provisions and barter arrangements.

The multi-stakeholder group and the Independent Administrator are required to consider whether there are any agreements, or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities. To be able to do so, the multi-stakeholder group and the Independent Administrator need to gain a full understanding of: the terms of the relevant agreements and contracts, the parties involved, the resources which have been pledged by the state, the value of the balancing benefit stream (e.g. infrastructure works), and the materiality of these agreements relative to conventional contracts. Where the multi-stakeholder group concludes that these agreements are material, the multi-stakeholder group and the Independent Administrator are required to ensure that the EITI Report addresses these agreements, providing a level of detail and transparency commensurate with the **disclosure** and reconciliation of other payments and revenues streams. Where reconciliation of key transactions is not feasible, the multi-stakeholder group **should** agree an approach for unilateral **disclosure** by the parties to the agreement(s) to be included in the EITI Report.

4.4 Transportation revenues.

Where revenues from the transportation of oil, gas and minerals are material, the government and state-owned enterprises (SOEs) are **expected to disclose** the revenues received. The published data **must** be disaggregated to levels commensurate with the reporting of other payments and revenue streams (Requirement 4.7.). Implementing countries **could disclose:**

- i. A description of the transportation arrangements including: the product; transportation route(s); and the relevant companies and government entities, including SOE(s), involved in transportation.
- ii. Definitions of the relevant transportation taxes, tariffs or other relevant payments, and the methodologies used to calculate them.
- iii. **Disclosure** of tariff rates and volume of the transported commodities.
- iv. **Disclosure** of revenues received by government entities and SOE(s), in relation to transportation of oil, gas and minerals.
- v. Where practicable, the multi-stakeholder group is **encouraged** to task the Independent Administrator with reconciling material payments and revenues associated with the transportation of oil, gas and minerals.

Requirements for EITI implementing countries

4.5 Transactions related to State-owned enterprises (SOEs).

The multi-stakeholder group **must** ensure that the reporting process comprehensively addresses the role of SOEs, including material payments to SOEs from oil, gas and mining companies, and transfers between SOEs and other government agencies.

4.6 Sub-national payments.

It is required that the multi-stakeholder group establish whether direct payments, within the scope of the agreed benefit streams, from companies to subnational government entities are material. Where material, the multi-stakeholder group is required to ensure that company payments to subnational government entities and the receipt of these payments are **disclosed** and reconciled in the EITI Report.

4.7 Level of disaggregation.

The multi-stakeholder group is required to agree the level of disaggregation for the publication of data. It is required that EITI data is presented by individual company, government entity and revenue stream. Reporting at project level is required, provided that it is consistent with the United States Securities and Exchange Commission rules and the forthcoming European Union requirements.

4.8 Data timeliness.

- a) Implementing countries are required to produce their first EITI Report within 18 months of being admitted as an EITI Candidate. Thereafter, implementing countries are **expected** to produce EITI Reports on an annual basis.
- b) Implementing countries **must disclose** data no older than the second to last complete accounting period, e.g. an EITI Report published in calendar/financial year 2016 **must** be based on data no later than calendar/financial year 2014. Multi-stakeholder groups are **encouraged** to explore opportunities to **disclose** data as soon as practically possible, for example through continuous online **disclosures** or, where available, by publishing additional, more recent contextual EITI data than the accounting period covered by the EITI revenue data. In the event that EITI reporting is significantly delayed, the multi-stakeholder group **should** take steps to ensure that EITI Reports are issued for the intervening reporting periods so that every year is subject to reporting.
- c) The multi-stakeholder group is required to agree the accounting period covered by the EITI Report.

4.9 Data quality and assurance.

- a) The EITI requires an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards.
- b) It is a requirement that payments and revenues are reconciled by a credible, independent administrator, applying international auditing standards and the administrator's opinion regarding that reconciliation including discrepancies, **should** any be identified.

- i. The reconciliation of company payments and government revenues **must** be undertaken by an Independent Administrator applying international professional standards.
 - ii. The Independent Administrator **must** be perceived by the multi-stakeholder group to be credible, trustworthy and technically competent. The multi-stakeholder group **should** endorse the appointment of the Independent Administrator.
 - iii. The multi-stakeholder group and the Independent Administrator are required to agree a Terms of Reference for the EITI Report based on the standard Terms of Reference and the 'agreed upon procedure for EITI Reports'³ endorsed by the EITI Board. **Should** the multi-stakeholder group wish to adapt or deviate from these agreed upon procedures, approval from the EITI Board **must** be sought in advance (Requirement 8.1).
- c) Where the assessment in 4.9(a) concludes that there is (i) routine **disclosure** of the data required by the EITI Standard in requisite detail, and (ii) that the financial data is subject to credible, independent audit, applying international standards, the multi-stakeholder group may seek Board approval to mainstream EITI implementation in accordance with the 'Agreed upon procedure for mainstreamed **disclosures**'.⁴ Without such prior approval, adherence to 4.9.b is required.

5

EITI REQUIREMENT 5

Revenue allocations

Overview: The EITI **requires disclosures** of information related to revenue allocations, enabling stakeholders to understand how revenues are recorded in the national and where applicable, subnational budgets. The EITI **requirements** related to revenue allocations include: (5.1) Distribution of revenues; (5.2) subnational transfers; and (5.3) revenue management and expenditures.

5.1 Distribution of extractive industry revenues.

Implementing countries **must disclose** a description of the distribution of revenues from the extractive industries.

- a) Implementing countries **should** indicate which extractive industry revenues, whether cash or in-kind, are recorded in the national budget. Where revenues are not recorded in the national budget, the allocation of these revenues **must** be explained, with links provided to relevant financial reports as applicable,

3. Available from the International Secretariat.

4. Available from the International Secretariat.

Requirements for EITI implementing countries

e.g., sovereign wealth and development funds, sub-national governments, state-owned enterprises, and other extra-budgetary entities.

- b) Multi-stakeholder groups are **encouraged** to reference national revenue classification systems, and international standards such as the IMF Government Finance Statistics Manual.

5.2 Subnational transfers.

- a) Where transfers between national and sub-national government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute or other revenue sharing mechanism, the multi-stakeholder group is required to ensure that material transfers are **disclosed**. Implementing countries **should disclose** the revenue sharing formula, if any, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant sub-national entity. The multi-stakeholder group is **encouraged** to reconcile these transfers. Where there are constitutional or significant practical barriers to the participation of sub-national government entities, the multi-stakeholder group may seek adapted implementation in accordance with Requirement 8.1.
- b) The multi-stakeholder group is **encouraged** to ensure that any material discretionary or ad-hoc transfers are also **disclosed** and where possible reconciled.

5.3 Revenue management and expenditures.

The multi-stakeholder group is **encouraged** to **disclose** further information on revenue management and expenditures, including:

- a) A description of any extractive revenues earmarked for specific programmes or geographic regions. This **should** include a description of the methods for ensuring accountability and efficiency in their use.
- b) A description of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures and audit reports.
- c) Timely information from the government that will further public understanding and debate around issues of revenue sustainability and resource dependence. This may include the assumptions underpinning forthcoming years in the budget cycle and relating to projected production, commodity prices and revenue forecasts arising from the extractive industries and the proportion of future fiscal revenues **expected** to come from the extractive sector.

6

EITI REQUIREMENT 6

Social and economic spending

Overview: The EITI **requires disclosures** of information related to social expenditures and the impact of the extractive sector on the economy, helping stakeholders to assess whether the extractive sector is leading to the desirable social and economic impacts and outcomes. The EITI **requirements** related to social and economic spending include: (6.1) social expenditures by companies; (6.2) SOE quasi-fiscal expenditures; and (6.3) an overview of the contribution of the extractive sector to the economy.

6.1 Social expenditures by extractive companies.

- a) Where material social expenditures by companies are mandated by law or the contract with the government that governs the extractive investment, implementing countries **must disclose** and, where possible, reconcile these transactions. Where such benefits are provided in-kind, it is **required** that implementing countries **disclose** the nature and the deemed value of the in-kind transaction. Where the beneficiary of the mandated social expenditure is a third party, i.e. not a government agency, it is **required** that the name and function of the beneficiary be **disclosed**. Where reconciliation is not feasible, countries **should** provide unilateral company and/or government **disclosures** of these transactions.
- b) Where the multi-stakeholder group agrees that discretionary social expenditures and transfers are material, the multi-stakeholder group is **encouraged** to develop a reporting process with a view to achieving transparency commensurate with the **disclosure** of other payments and revenue streams to government entities. Where reconciliation of key transactions is not possible, e.g., where company payments are in-kind or to a non-governmental third party, the multi-stakeholder group **may wish** to agree an approach for voluntary unilateral company and/or government **disclosures**.

6.2 Quasi-fiscal expenditures.

Where state participation in the extractive industries gives rise to material revenue payments, implementing countries **must** include **disclosures** from SOE(s) on their quasi-fiscal expenditures. Quasi-fiscal expenditures include arrangements whereby SOE(s) undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. The multi-stakeholder group is **required** to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams, and **should** include SOE subsidiaries and joint ventures.

6.3 The contribution of the extractive sector to the economy.

Implementing countries **must disclose**, when available, information about the contribution of the extractive industries to the economy for the fiscal year covered by the EITI Report. It is **required** that this information includes:

- a) The size of the extractive industries in absolute terms and as a percentage of GDP as well as an estimate of informal sector activity, including but not necessarily limited to artisanal and small scale mining.
- b) Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees, and other payments) in absolute terms and as a percentage of total government revenues.
- c) Exports from the extractive industries in absolute terms and as a percentage of total exports.
- d) Employment in the extractive industries in absolute terms and as a percentage of the total employment.
- e) Key regions/areas where production is concentrated.

7

EITI REQUIREMENT 7

Outcomes and impact

Overview: Regular **disclosure** of extractive industry data is of little practical use without public awareness, understanding of what the figures mean, and public debate about how resource revenues can be used effectively. The EITI **requirements** related to outcomes and impact seek to ensure that stakeholders are engaged in dialogue about natural resource revenue management. EITI Reports lead to the fulfilment of the EITI Principles by contributing to wider public debate. It is also vital that lessons learnt during implementation are acted upon, that discrepancies identified in EITI Reports are explained and, if necessary, addressed, and that EITI implementation is on a stable, sustainable footing.

7.1 Public debate.

The multi-stakeholder group **must** ensure that the EITI Report is comprehensible, actively promoted, publicly accessible and contributes to public debate. Key audiences **should** include government, parliamentarians, civil society, companies and the media. The multi-stakeholder group is **required** to:

- a) Produce paper copies of the EITI Report, and ensure that they are widely distributed. Where the report contains extensive data, e.g. voluminous files, the multi-stakeholder group is **encouraged** to make this available online.
- b) Agree a clear policy on the access, release and re-use of EITI data. Implementing countries are **encouraged** publish EITI under an open license, and to make users aware that information can be reused without prior consent.
- c) Make the EITI Report available in an open data format (xlsx or csv) online and publicise its availability.
- d) Ensure that the EITI Report is comprehensible, including by ensuring that it is written in a clear, accessible style and in appropriate languages.

Requirements for EITI implementing countries

- e) Ensure that outreach events, whether organised by government, civil society or companies, are undertaken to spread awareness of and facilitate dialogue about the EITI Report across the country.

7.2 Data accessibility.

The multi-stakeholder group is **encouraged** to make EITI Reports machine readable, and to code or tag EITI Reports and data files so that the information can be compared with other publicly available data by adopting Board-approved EITI data standards. As per **Requirement 5.1(b)**, the multi-stakeholder group is **encouraged** to reference national revenue classification systems, and international standards such as the IMF Government Finance Statistics Manual. The multi-stakeholder group is **encouraged** to:

- a) Produce brief summary reports, with clear and balanced analysis of the information, ensuring that the authorship of different elements of the EITI Report is clearly stated.
- b) Summarise and compare the share of each revenue stream to the total amount of revenue that accrues to each respective level of government.
- c) Where legally and technically feasible, consider automated online **disclosure** of extractive revenues and payments by governments and companies on a continuous basis. This may include cases where extractive revenue data is already published regularly by government or where national taxation systems are trending towards online tax assessments and payments. Such continuous government reporting **could** be viewed as interim reporting, and as an integral feature of the national EITI process which is captured by the reconciled EITI Report issued annually.
- d) Undertake capacity-building efforts, especially with civil society and through civil society organisations, to increase awareness of the process, improve understanding of the information and data from the reports, and encourage use of the information by citizens, the media, and others.

7.3 Discrepancies and recommendations from EITI Reports.

With a view to strengthen the impact of EITI implementation on natural resource governance, as per **Requirement 7.4**, the multi-stakeholder group is **required** to take steps to act upon lessons learnt; to identify, investigate and address the causes of any discrepancies; and to consider the recommendations resulting from EITI reporting.

7.4 Review the outcomes and impact of EITI implementation.

The multi-stakeholder group is **required** to review the outcomes and impact of EITI implementation on natural resource governance.

- a) The multi-stakeholder group is **required** to publish annual progress reports.⁵ The annual progress reports **must** include:
 - i. A summary of EITI activities undertaken in the previous year.

5. A standard template is available from the International Secretariat.

Requirements for EITI implementing countries

- ii. An assessment of progress with meeting and maintaining compliance with each EITI **requirement**, and any steps taken to exceed the **requirements**. This **should** include any actions undertaken to address issues such as revenue management and expenditure (5.3), transportation payments (4.4), discretionary social expenditures (6.1), ad-hoc sub-national transfers (5.2), beneficial ownership (2.5) and contracts (2.4).
 - iii. An overview of the multi-stakeholder group's responses to and progress made in addressing the recommendations from reconciliation and Validation in accordance with **Requirement** 7.3. The multi-stakeholder group is **required** to list each recommendation and the corresponding activities that have been undertaken to address the recommendations and the level of progress in implementing each recommendation. Where the government or the multi-stakeholder group has decided not to implement a recommendation, it is **required** that the multi-stakeholder group documents the rationale in the annual progress report.
 - iv. An assessment of progress with achieving the objectives set out in its work plan (**Requirement** 1.5), including the impact and outcomes of the stated objectives.
 - v. A narrative account of efforts to strengthen the impact of EITI implementation on natural resource governance, including any actions to extend the detail and scope of EITI reporting or to increase engagement with stakeholders.
- b) All stakeholders **should** be able to participate in the production of the annual progress report and reviewing the impact of EITI implementation. Civil society groups and industry involved in the EITI, particularly, but not only those serving on the multi-stakeholder group, **should** be able to provide feedback on the EITI process and have their views reflected in the annual progress report.
- c) The multi-stakeholder group is **required** to submit a Validation Report in accordance with the deadlines established by the EITI Board (section 8).

Compliance and deadlines for implementing countries

8.1 Adapted implementation.

Should the multi-stakeholder group conclude that it faces exceptional circumstances that necessitate deviation from the implementation **requirements**, it **must** seek prior EITI Board approval for adapted implementation. The request **must** be endorsed by the multi-stakeholder group and reflected in the work plan. The request **should** explain the rationale for the adapted implementation.

The EITI Board will only consider allowing adaptations in exceptional circumstances. In considering such requests, the EITI Board will place a priority on the need for comparable treatment between countries and ensuring that the EITI Principles are upheld, including ensuring that the EITI process is sufficiently inclusive, and that the EITI Report is comprehensive, reliable and will contribute to public debate.

8.2 EITI reporting deadlines.

The EITI **requires** timely publication of EITI Reports (**Requirement 4.8**). If the EITI Report is not published by the **required** deadline, the country will be suspended. The suspension will be lifted if the EITI Board is satisfied that the outstanding EITI Report is published within six months of the deadline. If the outstanding reports are not published within six months of the deadline, the suspension will remain in force until the EITI Board is satisfied that the country has published an EITI Report that covers data no older than the second to last complete accounting period (**Requirement 4.8**). If the suspension is in effect for more than one year the EITI Board will delist the country.

8.3 EITI Validation deadlines and consequences.

a) Assessment of progress with EITI implementation

- (i) **Assessment of each EITI Requirement.** The Validation process will assess the country's progress in complying with each of the EITI **Requirements**. Detailed guidance on the types of evidence that are **required** in order to make an assessment on individual **requirements** is set out in the Validation Guide available at www.eiti.org. The level of progress and compliance with each individual EITI **Requirement** shall be indicated by applying one of the following designations:

Satisfactory progress. In order for the EITI Board to conclude that a country has made satisfactory progress, Validation needs to demonstrate that all aspects of the **requirement** have been implemented and that the broader objective of the **requirement** has been fulfilled.

Meaningful progress. In order for the EITI Board to conclude that a country has made meaningful progress, Validation needs to demonstrate that significant aspects of the **requirement** have been implemented and that the broader objective of the **requirement** is being fulfilled.

Inadequate progress. In order for the EITI Board to conclude that a country has made inadequate progress, Validation needs to demonstrate that significant aspects of the **requirement** have not been implemented and that the broader objective of the **requirement** is far from fulfilled.

Compliance and deadlines for implementing countries

No progress. In order for the EITI Board to conclude that a country has made no progress, Validation needs to demonstrate that all or nearly all aspects of the **requirement** remain outstanding, and that the broader objective of the **requirement** is not fulfilled.

- (ii) **Overall assessments.** Pursuant to the Validation Process, the EITI Board will make an assessment of overall compliance with all **requirements** in the EITI Standard. In determining a country's overall assessment, the EITI Board will apply the same minimum threshold tests for the overall assessment as used for the assessment of the individual **requirements** outlined in provision 8.3(i) above. The Board will also take into account provision 8.3(c)(i) below, as well as the following factors:
- the advice and recommendations of Validators and the Validation Committee;
 - the nature of the outstanding **requirements** and how close the **requirements** are to being met;
 - the magnitude and complexity of the extractive sector of the country;
 - other barriers to meeting **requirements** such as but not limited to state fragility and recent or ongoing political change, and the extent to which the multi-stakeholder group has undertaken actions to resolve barriers encountered;
 - the good faith efforts undertaken by the multi-stakeholder group to comply with the **requirements**;
 - the reasons and justifications for not complying with the **requirements**; and
 - any plans agreed by the multi-stakeholder group to address the **requirements** in the future.
- (iii) **Efforts beyond the requirements.** In addition to the assessment of the **requirements**, Validation will document:
- *Efforts to go beyond the EITI Requirements.* This will include efforts by multi-stakeholder group to address '**encouraged**' or '**recommended**' aspects of the EITI Standard. It will also include efforts by the multi-stakeholder group to successfully achieve any work plan objectives that fall outside the scope of the EITI Standard, but that have been identified by the multi-stakeholder group to be necessary objectives for the EITI to address national priorities for the extractive sector. These efforts will be documented in the Validation process but will not be taken into account in assessing compliance with the EITI Standard. Where Validation concludes that the multi-stakeholder group has comprehensively implemented '**encouraged**' or '**recommended**' aspects of the EITI Standard, and/or MSG work plan objectives, the EITI Board will recognise these efforts in the assessment card.
 - The direction of progress towards meeting each EITI **Requirement** as compared to the country's previous Validation(s), indicating whether implementation is improving or deteriorating.

In accordance with the Validation guide, the results of the assessment will be documented in an assessment card and a narrative report, presenting the evidence, stakeholder views, references and conclusions.

Compliance and deadlines for implementing countries

b) Consequences of compliance

Where Validation verifies that a country has made satisfactory progress on all of the **requirements**, the EITI Board will designate that country as EITI Compliant.

EITI Compliant countries **must** maintain adherence to the EITI Principles and **Requirements** in order to retain Compliant status. Where a country has become EITI Compliant, but concerns are raised about whether its implementation of the EITI has subsequently fallen below the **required** standard, the EITI Board reserves the right to **require** the country to undergo a new Validation. Stakeholders may petition the EITI Board if they consider that Compliant status **should** be reviewed. This request may be mediated through a stakeholder's constituency representative(s) on the EITI Board. The EITI Board will review the situation and exercise its discretion as to whether to **require** an earlier Validation or Secretariat Review. Subject to the findings of that assessment, the EITI Board will determine the country's status.

Where a Compliant country is being re-validated and validation concludes that the country has not met all EITI **requirements**, the consequences set out in (c) below apply.

c) Consequences of non-compliance

- (i) A country **must** achieve *satisfactory progress* on the following four **requirements** in order to avoid suspension: government engagement (1.1), company engagement (1.2), civil society engagement (1.3) and timely EITI reporting (4.8). Where a country achieves less than *meaningful progress* on data quality (4.9) and data comprehensiveness (4.1), the MSG will be **required** to **disclose** a time-bound action plans for addressing weaknesses in data reliability and comprehensiveness. Progress with implementation of this plan will be taken into account in subsequent validations.

With regards to the other EITI **requirements**, the consequences of non-compliance depend on the Board's assessment of overall progress:

- (ii) *No progress*. The country will be delisted.⁶
- (iii) *Inadequate progress*. The country will be suspended and requested to undertake corrective actions until the second validation. For the suspension to be lifted, the country **must** in its second validation demonstrate at least meaningful progress.

If a country achieves meaningful progress in the second validation, the procedure in provision (iv)(2) below applies. If the country achieves inadequate progress, in the second validation the procedure in provision (ii) above applies.

- (iv) *Meaningful progress*. The country will be considered an EITI Candidate and requested to undertake corrective actions until the second validation.

(1) If the country achieves meaningful progress overall in the second Validation, *but with no improvements on individual **requirements***, the country

6. In accordance with provision 8.6.b country may be suspended due to political instability and conflict. The EITI Board will not sanction validation in a country that is suspended under provision 8.6.b.

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will be suspended and requested to undertake corrective actions until the third Validation. If the country achieves meaningful progress overall in the third validation but with no improvements on individual **requirements**, the country will be delisted. If the country achieves meaningful progress overall in the third validation, but with considerable improvements across several individual **requirements** (i.e. several but not all **requirements** that were previously unmet have been met), the country will remain suspended. The Board will establish new corrective actions. Failure to meet all **requirements** in the fourth Validation will result in delisting.

(2) If the country achieves meaningful progress overall in the second Validation, and with *considerable improvements across several individual requirements* (i.e. several but not all **requirements** that were previously unmet have been met), the country will be considered an EITI candidate whilst undertaking corrective actions. If the country achieves meaningful progress overall in the third Validation, the country will be suspended. The Board will establish new corrective actions. Failure to meet all **requirements** in the fourth validation will result in suspension or delisting.

(3) If the country achieves inadequate progress in the second or subsequent validations, the procedure in point (ii) above applies.

d) Timeframes for achieving compliance.

- (i) EITI Candidate countries are **required** to commence the first Validation within two and a half years of becoming an EITI Candidate. EITI Compliant countries are **required** to be re-validated every three years. In accordance with provision 8.5, a country may request an extension of this timeframe. A country may also request to commence Validation earlier than scheduled by the EITI Board.
- (ii) Where Validation verifies that a country has not achieved compliance, the EITI Board will establish the corrective actions that the country is **required** to undertake and a timeframe of 3-18 months for the next validation where progress with the corrective actions will be assessed. In establishing the timeframe for completing the corrective actions, the EITI Board will consider the nature of the corrective actions and local circumstances. The Board retains the right to establish shorter or longer timeframes. In accordance with provision 8.5, a country may request an extension of this timeframe. A country may also request to commence Validation earlier than scheduled by the EITI Board.
- (iii) In accordance with provision (8.3.c) and (8.3.d)(i-ii) above, a country may hold EITI Candidate status for a maximum of 7 years from the date that the country was designated as an EITI Candidate.⁷

7. The time it takes for the country to undergo Validation is not counted as part of the maximum candidature period.

8.4 Annual progress report deadlines.

Multi-stakeholder groups are **required** to publish annual progress reports (**Requirement 7.4**). The report of the previous year's activities **must** be published by 1 July of the following year. The EITI Board will establish appropriate deadlines for new EITI Candidate countries. If the annual progress report is not published within six months of this deadline, i.e. by 31 December of the following year, the country will be suspended until the EITI Board is satisfied that the outstanding progress report has been published.

8.5 Extensions.

An implementing country may apply for an extension if it is unable to meet any of the deadlines specified in provisions 8.2-8.4 above. The EITI Board will apply the following tests in assessing any extension requests:

- a) The request **must** be made in advance of the deadline and be endorsed by the multi-stakeholder group.
- b) The multi-stakeholder group **must** demonstrate that it has been making continuous progress towards meeting the deadline and has been delayed due to exceptional circumstances. In assessing continuous progress the EITI Board will consider:
 - (i) The EITI process, in particular the functioning of the multi-stakeholder group and clear, strong commitment from government.
 - (ii) The status and quality of EITI reporting, including meaningful progress in meeting the **requirements** for timely reporting as per **Requirement 4.8** and efforts to address recommendations for improving EITI reporting.
- c) The exceptional circumstance(s) **must** be explained in the request from the multi-stakeholder group.
- d) No extensions will be granted which would increase the maximum candidature period.

8.6 Suspension.

a) Suspension due to breaches of the EITI Principles and Requirements

Where it is manifestly clear that a significant aspect of the EITI Principles and **Requirements** are not adhered to by an implementing country, the EITI Board will suspend or delist that country. In accordance with provisions 8.2-8.4, this includes cases where a country has not met the **requirements** for timely EITI reporting, publication of annual progress reports and/or achieving compliance with the EITI **Requirements** by the deadlines established by the EITI Board. Where the EITI Board is concerned that adherence to the EITI Principles and **Requirements** is compromised, it may task the International Secretariat with gathering information about the situation and submitting a report to the EITI Board.

Suspension of an implementing country is a temporary mechanism and is subject to the maximum candidature period. In accordance with provisions 8.2-8.4 above,

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the EITI Board shall set a time limit for the implementing country to address breaches of the EITI Standard. During the period of suspension, the country will have the status “suspended”. If the matter is resolved to the satisfaction of the EITI Board by the deadline, the country’s candidate or compliant status will be re-instated. If the matter has not been resolved to the satisfaction of the EITI Board by the deadline, the EITI Board will delist the country.

b) Suspension due to political instability or conflict.

The EITI Board may decide to suspend countries in cases where political instability or conflict manifestly prevents the country from adhering to a significant aspect of the EITI Principles and **requirements**. Countries that are experiencing exceptional political instability or conflict may also voluntarily apply to be suspended. In this situation, the government **should** lodge an application for voluntary suspension with the EITI Board. The government’s application **should** note the views of the multi-stakeholder group.

Where countries are suspended due to political instability or conflict, the period that the country is suspended will not be counted as part of the maximum candidature period. The EITI Board will monitor and review the situation on a regular basis and retains the right to extend the suspension period or delist the country.

c) Lifting the suspension.

The government may apply to have the suspension lifted at any time.

The application **should** document the steps agreed by stakeholders to re-start the EITI implementation and Validation process, and the work plan to achieve compliance. If the EITI Board is satisfied that the reasons for suspension have been addressed, the suspension will be lifted. Upon lifting a suspension, the EITI Board will consider setting new reporting and Validation deadlines as appropriate. At all stages in the process, the EITI Board shall ensure its concerns and decisions are clearly communicated to the implementing country.

8.7 Delisting.

Delisting, i.e. revoking a country’s status as an EITI implementing country, will occur if:

- (1) In accordance with provision 8.6, an implementing country has been subject to suspension, and the matter has not been resolved to the satisfaction of the EITI Board by the agreed deadline.
- (2) In accordance with provision 8.3, the EITI Board concludes that a country has not made satisfactory progress in implementing the EITI within the established timeframes.

Where it is manifestly clear that a significant aspect of the EITI Principles and **Requirements** are not adhered to by an implementing country, the EITI Board reserves the right to delist the country. A delisted country may reapply for admission as an EITI Candidate at any time. The EITI Board will apply the agreed procedures with respect to assessing EITI Candidate applications. It will also assess previous experience in EITI implementation, including previous barriers to effective implementation, and the implementation of corrective measures.

8.8 Appeals.

The implementing country concerned may petition the EITI Board to review its decision regarding suspension, delisting or the country designation as EITI Candidate or EITI Compliant following Validation. In responding to such petitions, the EITI Board will consider the facts of the case, the need to preserve the integrity of the EITI and the principle of consistent treatment between countries. The EITI Board's decision is final. The country concerned may, prior to the notice periods under Article 8 of the Articles of Association, appeal a decision of the EITI Board to the next ordinary Members' Meeting.

4 Overview of Validation

This section is concerned with EITI Validation. The purpose of Validation is to assess compliance with the EITI **Requirements** set out in section 3.

Validation objectives

Validation is an essential feature of the EITI process. It serves to assess performance and promote dialogue and learning at the country level. It also safeguards the integrity of the EITI by holding all EITI implementing countries to the same global standard. It is intended to provide all stakeholders with an impartial assessment of whether EITI implementation in a country is consistent with the provisions of the EITI Standard. The Validation report will, in addition, address the impact of the EITI in the country being validated, the implementation of activities **encouraged** by the EITI Standard, lessons learnt in EITI implementation, as well as any concerns stakeholders have expressed and recommendations for future implementation of the EITI.

Validation methodology

Validation assesses compliance with the EITI **Requirements** set out in section 3. The methodology is set out in the Validation Guide, with guidance on assessing each provision. In some cases, the Validation Guide specifies the evidence that the validator **must** use to ensure that a provision has been satisfied. In other cases, there are different approaches that a country might take to address an EITI provision, and the Validation Guide provides examples of the types of evidence that the validator might consider.

Validation procedure

Given the multi-stakeholder nature of the EITI and the importance of dialogue, the Validation procedure emphasises stakeholder consultation. Validation is carried out in three stages.

1. **Initial data collection and stakeholder consultation** are undertaken by the EITI International Secretariat. The International Secretariat reviews the relevant documentation, visits the country and consults stakeholders. This will include meetings with the multi-stakeholder group, the Independent Administrator and other key stakeholders, including stakeholders that are represented on, but not directly participating in, the multi-stakeholder group. The Board maintains a standardised procedure for data collection.

Based on these consultations, the International Secretariat will prepare a report making an initial evaluation of progress against **requirements** in accordance with the Validation Guide. The report will not include an overall assessment of compliance. The report is submitted to the Validator. The multi-stakeholder group will be invited to comment on the report.

2. **Independent Validation.** The EITI Board will appoint Independent Validators, who will report to the Board via the Validation Committee. The Board will appoint Validators to review batches of validations in accordance with a schedule to be agreed by the EITI Board.

In accordance with the Validator's terms of reference, the Validator assesses whether the Secretariat's initial validation has been carried out in accordance with the Validation Guide. This will include: a detailed desk review of the relevant documentation for each **requirement** and the Secretariat's initial evaluation for each **requirement**, and a risk-based approach for spot checks, and further consultations with stakeholders. The Board may request that the Validator undertake spot checks on specific **requirements**. The Validator will amend or comment on the Secretariat's report as needed. The Validator then prepares a short summary (the Validation Report) for submission to the Board. This will include the Validator's assessment of compliance with each provision, but not an overall assessment of compliance. The multi-stakeholder group will be invited to comment on the Validation Report.

3. **Board Review.** The Validation Committee will review the Validator's assessment and any feedback from the multi-stakeholder group. The Validation Committee will then make a recommendation to the EITI Board on the country's compliance with the EITI **Requirements**.

The EITI Board will make the final determination of whether the **requirements** are met or unmet, and on the country's overall compliance in accordance with provision 8.3.a.ii of the EITI Standard.

5 Protocol: Participation of civil society

1. Introduction

The participation of civil society is fundamental to achieving the objectives of EITI, including Principle 4 which states that “public understanding of government revenues and expenditure over time could help public debate and inform choice of appropriate and realistic options for sustainable development”. The active participation of civil society in the EITI process is key to ensure that the transparency created by the EITI leads to greater accountability. A primary motivation for the adoption of the EITI Standard was the desire to produce more relevant, more reliable and more usable information, and better link this information to wider reforms in the governance of the extractive sector or of the management of public accounting and revenue management. Citizens’ ability to work actively to make use of the information generated by the EITI is therefore a critical component of EITI implementation and civil society participation in the EITI.

The participation of civil society in the EITI process is formally assessed at two stages of EITI implementation – during the candidature assessment and during the validation process. An assessment of civil society participation may also take place on an ad-hoc basis in response to specific concerns raised with the Board about the situation in specific implementing countries. This protocol sets out the questions the EITI Board (including Committees) and validators **should** consider in assessing whether the provisions pertaining to civil society participation (1.3) have been met, as well as the types of evidence to be used in answering those questions. While the provisions relating to civil society participation in the EITI process remain consistent at every stage of EITI implementation, the evidence the EITI Board uses to evaluate the provisions will of necessity vary depending on the circumstances of the country, stage of implementation, and availability of information. It **should** be noted that the questions posed and the suggested types of evidence set out in 2.1-2.5 below do not constitute provisions, nor is the list exhaustive. However, it provides an assessment framework for the provisions related to civil society.

2. The EITI’s interpretation of the provisions on civil society

For purposes of this protocol, references to ‘civil society representatives’ will include civil society representatives who are substantively involved in the EITI process, including but not limited to members of the multi-stakeholder group. References to the ‘EITI process’ will include activities related to preparing for EITI sign-up; MSG meetings; CSO constituency side-meetings on EITI, including interactions with MSG representatives; producing EITI Reports; producing materials or conducting analysis on EITI Reports; expressing views related to EITI activities; and expressing views related to natural resource governance.

In assessing the civil society provisions, the Board and validators will apply the following tests:

2.1 Expression: Civil society representatives are able to engage in public debate related to the EITI process and express opinions about the EITI process without restraint, coercion or reprisal.

The EITI Board and validators will consider the extent to which:

- Civil society representatives are able to speak freely in public about the EITI process including for example during MSG meetings, EITI events including for the promulgation of EITI reports, public events, in the media etc.
- Actual practice, including diverse stakeholder views or substantive evidence provided by independent third parties, indicates that self-censorship or self-imposed restriction by civil society representatives has taken place related to the EITI process due to fear of reprisal and whether such barriers have impacted civil society representatives' dissemination of information and public comment on the EITI process.

2.2 Operation: Civil society representatives are able to operate freely in relation to the EITI process.

The EITI Board and validators will consider the extent to which the legal, regulatory, administrative and actual environment has affected civil society representative's ability to participate in the EITI process. This **could** for example include:

- The extent to which legal, regulatory or administrative obstacles affecting the ability of civil society representatives to participate in the EITI process. This **could** include legal or administrative procedures related to the registration of CSOs that have adversely affected their ability to participate in the EITI process; legal or administrative restrictions on access to funding that have prevented CSOs from undertaking work related to the EITI process; legal or administrative issues preventing CSOs from holding meetings related to the EITI process, legal or administrative barriers to the dissemination of information and public comment on the EITI process etc.
- Any evidence suggesting that the fundamental rights of civil society representatives have been restricted in relation to the implementation of the EITI process, such as restrictions on freedom of expression or freedom of movement.

2.3 Association: Civil society representatives are able to communicate and cooperate with each other regarding the EITI process.

The EITI Board and validators will consider the extent to which:

- Civil society MSG representatives may seek and are not restricted from engaging other CSOs that are not part of the MSG, including capturing their input for MSG discussions and communicating outcomes of MSG deliberations.

- Formal or informal communication channels between civil society MSG members and the wider civil society constituency have not been restricted.
- Civil society MSG representatives have not been restricted from engaging in outreach to broader civil society, including related to discussions about MSG representation and the EITI process.

2.4 Engagement: Civil society representatives are able to be fully, actively and effectively engaged in the design, implementation, monitoring and evaluation of the EITI process.

The EITI Board and validators will consider the extent to which:

- Civil society representatives are able to fully contribute and provide input to the EITI process. This **could** for example include evidence of input and advocacy related to key MSG deliberations on issues such as work plan objectives and activities, the scope of the EITI reporting process, approval of EITI Reports, annual self-assessment of the EITI process through the annual activity reports, validation etc. It **could** also include evidence that civil society is regularly participating in MSG meetings, MSG working groups and other EITI events, and that the views of CSOs are taken into account and documented in MSG meeting minutes.
- Civil society representatives consider that they have adequate capacity to participate in the EITI. This **should** include evidence that technical, financial or other capacity constraints affecting civil society have been considered and that plans for addressing such constraints have been agreed upon and/or effectuated including by providing access to capacity building or resources.

2.5 Access to public decision-making: Civil society representatives are able to speak freely on transparency and natural resource governance issues, and ensure that the EITI contributes to public debate.

The EITI Board and validators will consider the extent to which:

- Civil society representatives are able to use the EITI process to promote public debate for example through public events, workshops and conferences organised by or with participation of civil society to inform the public about the EITI process and outcomes.
- Civil society representatives are able to engage in activities and debates about natural resource governance, including for example conducting analysis and advocacy on natural resource issues, use of EITI data, engagement with media outlets, development of tools to communicate the findings of the EITI reports, etc.

2.6 Available documentation from the MSG and CSOs engaged in the EITI process as well as outcomes from direct consultation with relevant stakeholders, including but not limited to members of the MSG, **should be taken into account when gathering the above evidence. For contextual purposes, the EITI Board will review the broader environment in which the EITI operates for example by reference to indicators or other types of assessments relevant to the issues addressed in 2.1-2.5 above.**

3. Ad-hoc restrictions on civil society representatives

- 3.1** Ad hoc allegations or reports of potential or actual restrictions on civil society representatives in EITI implementing countries **should** in the first instance be discussed and addressed by the multi-stakeholder group, subject to any safety concerns that an impacted party may have regarding directly raising such issues domestically.
- 3.2** The EITI Board through its Rapid Response Committee may be called to investigate particular cases and address alleged breaches of the EITI Principles and Provisions as appropriate. The EITI Board will consider such requests with regard to the facts of the case, the need to uphold the Principles of the EITI as well as the principle of consistent treatment between countries. In accordance with provision 8.6.a, “where the EITI Board is concerned that adherence to the EITI Principles and Provisions is compromised, it may task the International Secretariat with gathering information about the situation and submitting a report to the EITI Board”. Where concerns related to the participation of civil society are raised, the EITI Board will as appropriate strive to establish whether there is a direct link to the EITI process, including by (i) documenting the facts of the case; (ii) gathering stakeholders’ views; and (iii) applying the test set out in section 2 above.
- 3.3** Depending on the circumstances of the case including the extent to which it can be established that there is a direct link between the concerns raised and the EITI process, the Board will consider an appropriate response. This **could** for example include a letter from the Chair or the EITI Board to the government concerned, EITI Board or International Secretariat missions to the country, commissioning independent assessments, issuing Board declarations, agreeing to remedial actions including monitoring of implementation, or calling for a validation of a country’s adherence to the provisions concerned. In accordance with provision 8.6.a, “where it is manifestly clear that a significant aspect of the EITI Principles and Provisions are not adhered to by an implementing country, the EITI Board will suspend or delist that country. In cases where the Board concludes that the concerns observed do not breach a provision or are not sufficiently linked to the EITI process, it will exercise its discretion as to whether to take any action, placing priority on the need to uphold the Principles of the EITI and to ensure consistent treatment between countries.

6 Open data policy

Preamble

1. This policy contains recommendations on open data in implementation of the EITI. It builds on lessons emerging from national level implementation and emerging international best practice.⁸
2. The EITI Principles declare that “a public understanding of government revenues and expenditure over time [can] help public debate and inform choice of appropriate and realistic options for sustainable development” (EITI Principle 4). The EITI Standard therefore **requires** EITI Reports that are “comprehensible, actively promoted, publicly accessible, and contribute to public debate” (EITI **Requirement 7.1**). Improving the accessibility and comparability of EITI data is essential to realise these objectives.

Open Data Objectives

3. Open EITI data can increase transparency about what government and business activities, and increases awareness about how countries’ natural resources are used and how extractives revenues are levied and spent, providing strong incentives for that money to be used most effectively.
4. Open data promotes accountability and good governance, enhances public debate, and helps to combat corruption. Providing access to government data can empower individuals, the media, civil society, and business to make better informed choices about the services they receive and the standards they **should** expect. Open data, can also be a valuable tool for government in improving policy making and sector management.
5. Free access to, and subsequent re-use of, open data are of significant value to society and the economy.

Open Data in EITI Implementation

6. EITI Implementing countries are **encouraged** to:
 - a) orient government systems⁹ towards open data by default. It is recognised that there is national and international legislation, in particular pertaining to intellectual property, personally-identifiable and sensitive information, which **must** be observed;
 - b) ensure that this data are fully described, so that users have sufficient information to understand their strengths, weaknesses, analytical limitations, and security **requirements**, as well as how to process the data;
 - c) release data as early as possible, allow users to provide feedback, and then continue to make revisions to ensure the highest standards of open data quality;

8. Including the Open Government Partnership, the G8 Open Data Charter and Technical Annex, the Open Data Charter (<http://opendatacharter.net/>), and the open definition (<http://opendefinition.org/>).

9. The term government data is meant in the widest sense possible. This **could** apply to data owned by national, federal, local, or international government bodies, or by the wider public sector.

- d) release data under an open license that allows users to freely obtain and easily re-use it;
- e) share technical expertise and experience with other countries to maximise the potential of open data;
- f) work to increase open data literacy and encourage people, such as developers of applications and civil society organisations that work in the field of open data promotion, to unlock the value of open data;
- g) ensure that data is interoperable with national and international standards, including adopting data standards approved by the EITI board and additional guidance provided by the EITI secretariat;
- h) where possible use unique identifiers to link data across years of reporting or different sources;
- i) work towards mainstreaming the creation of open data for EITI into government systems to ensure timeliness, data quality, reuse and cost effectiveness;
- j) provide data in granular, machine-readable formats.

PART II

Governance and management

The EITI has evolved from an idea into a standard with rules and procedures which provides a platform for wider debate and reform. The governance and management of the EITI itself has also evolved. The EITI is governed by a not-for-profit members association under Norwegian law. It is the EITI Association's articles that provide the governing framework for the EITI.

The EITI arranges a Global Conference at least every three years, in order to provide an international forum for EITI stakeholders to further the objectives of the EITI. Alongside these Conferences, a smaller Members' Meeting with the three constituency groups – countries (implementing and supporting), companies (including institutional investors) and civil society organisations – takes place. The votes of the three constituencies are equally balanced. A main task of the Members' Meeting is to appoint the EITI Board. Constituencies agree among themselves their membership of the Association and who they wish to nominate to the EITI Board.

Between these Conferences and the Members' Meetings, the EITI Board oversees the activities of the EITI through regular Board meetings, committee meetings and frequent Board circulars. The EITI Board has 21 members, with the different constituencies being entitled to representation.

The EITI International Secretariat is responsible for the day-to-day running of the EITI Association. A considerable amount of technical assistance is provided to countries implementing the EITI. Much of this is provided by the World Bank. There are many other providers of technical assistance to EITI processes.

This section contains the main documents concerning the governance of the EITI at the international level:

- Articles of Association
- Openness Policy, adopted in 2013, which sets out how the EITI itself **should** be transparent
- EITI Code of Conduct
- EITI Constituency Guidelines available at www.eiti.org/about/governance



7 Articles of Association

ARTICLE 1 NAME

- 1) The name of the association shall be “The Association for the Extractive Industries Transparency Initiative (EITI)” (hereinafter referred to as “the EITI Association”).

ARTICLE 2 BACKGROUND AND OBJECTIVE

- 1) The EITI Association is an international multi-stakeholder initiative with participation of representatives from governments and their agencies; oil, gas and mining companies; asset management companies and pension funds (hereinafter referred to as “Institutional Investors”) and local civil society groups and international non-governmental organisations.
- 2) The objective of the EITI Association is to make the EITI Principles and the EITI **requirements** the internationally accepted standard for transparency in the oil, gas and mining sectors, recognising that strengthened transparency of natural resource revenues can reduce corruption, and the revenue from extractive industries can transform economies, reduce poverty, and raise the living standards of entire populations in resource-rich countries.

ARTICLE 3 LEGAL PERSON, LIMITED LIABILITY

- 1) The EITI Association is a non-profit association organised under Norwegian law (“forening”).
- 2) The Members of the EITI Association shall not be responsible, individually or collectively, for any of the EITI Association’s debts, liabilities or obligations.

ARTICLE 4 ORGANISATION

- 1) The permanent institutional bodies of the EITI Association are:
 - i) The EITI Members’ Meeting, which is held in connection with the EITI Conference;
 - ii) The EITI Board led by the EITI Chair;
 - iii) The EITI Secretariat led by the Head of Secretariat;
- 2) The EITI Board may establish committees in accordance with Article 14;
- 3) The EITI Association’s organisation operates transparently.

ARTICLE 5 MEMBERSHIP AND CONSTITUENCIES

- 1) A Member of the EITI Association is a personal representative of a country (meaning state), company, organisation or legal entity that is appointed by a Constituency as set out in Articles 5 (2) and (3).
- 2) The Members are organised in three Constituencies which are:
 - i) The Constituency of Countries, which comprise:
 - a) Implementing Countries, meaning states, that have been classified by the EITI Board as either Candidate Countries or Compliant Countries; and

- b) Supporting Countries, meaning states or union of states, that support the objective of the EITI Association.
 - ii) The Constituency of Companies, which comprise:
 - a) Companies in the extractive sector that have committed to support the objective of the EITI Association and associations representing these companies; and
 - b) Institutional Investors that have committed to support the objective of the EITI Association.
 - iii) The Constituency of Civil Society Organisations, which comprise non-governmental organisations, global action networks or coalitions that support the objective of the EITI Association.
- 3) Each Constituency decides on its rules governing appointments of Members of the EITI Association. The Membership shall be limited to the following:
 - i) From the Constituency of Countries, up to one representative from each Implementing Country and each Supporting Country (or their unions);
 - ii) From the Constituency of Companies, up to one representative from each company and associations representing them, and a maximum of five representatives from Institutional Investors;
 - iii) From the Constituency of Civil Society Organisations, up to one representative from each Civil Society Organisations.
- 4) A Constituency may replace any of its own appointed Members at any time. The Constituency shall inform the EITI Secretariat of its Members at any time.
- 5) The EITI Board may terminate any Member's Membership of the EITI Association if:
 - i) The Member, or the country or other entity the Member represents, does not comply with these Articles of Association; or
 - ii) The Member, or the country or other entity the Member represents, has conducted his/her/its affairs in a way considered prejudicial or contrary to the EITI Principles.
- 6) A resolution by the EITI Board in accordance with Article 5 (5) may be appealed by any Member to the Members' Meeting for final decision.

ARTICLE 6 THE EITI CONFERENCE

- 1) An EITI Conference shall be held at least every three years in order to provide a forum for EITI stakeholders, being all with an interest in the EITI Association, to further the objective of the EITI Association and to express their views on the policies and strategies of the EITI Association. The EITI Chair shall act as chairman for the Conference. The EITI Conference is a non-governing body of the EITI Association.
- 2) The EITI Members, the EITI Board and the EITI Secretariat have the right to attend or be represented at the EITI Conference. Other EITI stakeholders **should** also be invited, in each case, to the extent that it is reasonably practical to make arrangements in order to do so as decided by the EITI Board.

- 3) The EITI Conference shall be summoned by the EITI Board on the EITI website and by written notice to the Members and Constituencies with at least four weeks notice. The written notice shall include the agenda of the EITI Conference.
- 4) The EITI Conference shall:
 - i) Provide an important and visible platform for debate, advocacy, continued fund raising, and inclusion of new EITI stakeholders;
 - ii) Review progress based on the activity report for the period since the preceding ordinary Members' Meeting;
 - iii) Provide suggestions to the EITI Board as to the activities of the EITI Association until the next ordinary Members' Meeting;
 - iv) Mobilise and sustain high level coordination, political commitment and momentum to achieve the objective of the EITI Association; and
 - v) Provide an informal communication channel for those EITI stakeholders who are not formally represented elsewhere in the governance structure of the EITI Association.
- 5) Views on the issues set out in Article 7 (4) above may be expressed in a non-binding Statement of Outcomes which shall be agreed upon by the EITI Conference and communicated to the EITI Members' Meeting and the EITI Board. The EITI Conference shall make every effort to adopt resolutions by consensus. Taking account of the view of the EITI stakeholders, the EITI Chair may decide that a vote is **required**. Every EITI stakeholder, except the Members of the EITI Board in this capacity and the Secretariat, has one vote. Resolutions of the EITI Conference are adopted by simple majority of those present and voting.

ARTICLE 7 THE EITI MEMBERS' MEETING

- 1) The governing body of the EITI Association is the EITI Members' Meeting.
- 2) The EITI Members' Meeting is comprised of the Members of the EITI Association.
- 3) The ordinary EITI Members' Meeting shall be held at least every three years in connection with the EITI Conference. The ordinary EITI Members' Meeting shall be summoned by the EITI Board to the Members with at least four weeks written notice.
- 4) An Extraordinary Members' Meeting may be summoned by the EITI Board to the Members with at least three weeks written notice. The EITI Board shall ensure that an Extraordinary Members' Meeting shall be held within four weeks of the receipt by the EITI Chair of a request to hold an Extraordinary Members' Meeting.
- 5) Members who wish to take part in an EITI Members' Meeting, **must** give notice to the EITI Secretariat by the date stated in the summons. A Member may be represented in the EITI Members' Meeting by written proxy. The proxy may also include specific voting instructions.

A duly signed proxy **must** be received by the EITI Secretariat by the date stated in the summons.
- 6) The EITI Chair shall act as chairman for the EITI Members' Meeting.

- 7) The quorum of a Members' Meeting shall be a minimum of half of the, Members, and **must** include at least one third of the Members from each Constituency.
- 8) The Members' Meeting shall make every effort to adopt resolutions by consensus. If a vote is **required**, resolutions are adopted by qualified majority requiring the support of at least two thirds of the total votes cast and **must** include the support of at least one third of the votes cast by the Members representing each Constituency. The total number of votes for the Members of each Constituency shall be equal and be determined as follows:
 - i) Members from the Constituency of Countries shall have one vote each; and
 - ii) The votes for Members from the Constituency of Companies and the Constituency of Civil Society Organisations shall be determined by dividing the total of Country votes by the number of Members of the Company and Civil Society Constituencies respectively.
 - iii) The EITI Chair shall announce the number of votes for each Member from the different Constituencies prior to voting.

ARTICLE 8 THE FUNCTIONS OF THE EITI MEMBERS' MEETING

- 1) The EITI Members' Meeting shall:
 - i) Approve the activities report, the accounts and the activity plan of the EITI Board;
 - ii) Elect the Members, and Alternates for each Member, of the EITI Board, on nomination from the Constituencies;
 - iii) Elect the EITI Chair, on proposal of the EITI Board; and
 - iv) Consider any other matters pursuant to requests from a Member. Such requests shall be submitted in writing to the EITI Chair in time for any such matters to be included in the agenda for the EITI Members' Meeting stated in the summons.

ARTICLE 9 THE EITI BOARD

- 1) The executive body of the EITI Association is the EITI Board, elected by the EITI Members' Meeting and operating under the guidance from the EITI Members' Meeting.
- 2) In order to reflect the multi-stakeholder nature of the EITI Association, the EITI Board shall consist of 21 EITI Board Members ("Board Members") and shall be made up as follows:
 - i) A Chair;
 - ii) 9 Board Members being Members of the EITI Association from the Constituency of Countries, of which a maximum of 3 Board Members **should** represent Supporting Countries and the remainder **should** represent Implementing Countries. When possible, Implementing Countries **should** be represented by at least 3 Compliant Countries.
 - iii) 6 Board Members being Members of the EITI Association from the Constituency of Companies, of which a maximum of 1 **should** represent Institutional Investors.
 - iv) 5 Board Members being Members of the EITI Association from the Constituency of Civil Society Organisations.

- 3) All Board Members retire with effect from the conclusion of the ordinary EITI Members' Meeting held subsequent to their nomination, but shall be eligible for re-nomination at that EITI Members' Meeting.
- 4) The Constituencies may nominate, and the EITI Members' Meeting may elect, one alternate Board Member (an "Alternate") for each Board Member that the Constituency has nominated. An Alternate may deputise for the Board Member. If there is no Alternate, the relevant Constituency shall nominate a new Board Member and Alternate.
- 5) If a Board Member is absent from a Board Meeting, that Board Member's Alternate may attend, participate in discussions, vote and generally perform all the functions of that Board Member in the Board Meeting.

Should a Board member fail to attend three consecutive Board meetings, the Board may, after consultation with his or her constituency, **require** the constituency to replace the Board member.

- 6) In the case of a vacancy on the EITI Board between two EITI Members' Meetings, this vacancy shall be filled by the resigning Board Member's Alternate, with the concerned Constituency nominating a new Alternate to be elected by the Board. Alternatively, the concerned Constituency may nominate a new Board Member to be elected by the Board.
- 7) The EITI Association shall obtain liability insurance for Board Members. The terms and conditions **should** be approved by the EITI Board.
- 8) The EITI Board may decide that a Board Member representing an implementing country that is suspended during the tenure may keep the status as a Board Member, but refrain from engaging in Board activities during the period of suspension. **Should** the suspension be in force for more than a year, the EITI Board may decide that the Board membership **should** be terminated.

ARTICLE 10 EITI OBSERVERS

- 1) Representatives from relevant international organisations, such as the World Bank, the International Monetary Fund and other relevant stakeholders, **should** be invited by the EITI Board to attend EITI Board Meetings and Members' Meetings as observers, when this can be practically accommodated. They have no voting rights, but may be invited to express their views on specific matters. The EITI Board may decide that certain items **should** be discussed without observers present.

ARTICLE 11 THE EITI CHAIR

- 1) The EITI Chair shall be elected at the ordinary EITI Members' Meeting. The EITI Board shall, prior to each ordinary EITI Members' Meeting, recommend a candidate for the EITI Chair for the period following that EITI Members' Meeting. The term of an EITI Chair's may be renewed once.

- 2) The EITI Chair shall:
 - i) Act as chairman of the EITI Members' Meeting;
 - ii) Act as chairman of the EITI Board Meeting;
 - iii) Present the EITI Board report to the EITI Conference and the EITI Members' Meeting;
 - iv) Represent the EITI Board in external matters;
 - v) Follow-up with the EITI Secretariat regarding the implementation of the resolutions of the EITI Board; and
 - vi) Seek to foster collaborative relationships between EITI stakeholders.
- 3) If the EITI Chair is unable to preside over a Board Meeting, the Board Members present may appoint another Board Member to chair that Meeting.

ARTICLE 12 FUNCTIONS OF THE EITI BOARD

- 1) The EITI Board shall act in the best interests of the EITI Association at all times. The EITI Board shall exercise the executive powers of the EITI Association subject to the resolutions of the EITI Members' Meeting, including the following key functions:
 - i) Consider general and specific policy issues affecting the EITI Association;
 - ii) Agree on the work plans and budget of the EITI Association;
 - iii) Agree on the arrangements for the EITI Conferences and the EITI Members' Meetings;
 - iv) Present (through the EITI Chair) the activity report and the activity plan to the EITI Conference and obtain approval of the same from the EITI Members' Meeting;
 - v) Present (through the EITI Chair) the annual accounts and the audit reports for the accounting periods since the last ordinary EITI Members' Meeting;
 - vi) Engage the Head of the Secretariat;
 - vii) Oversee and direct (through the EITI Chair) the work of the EITI Secretariat;
 - viii) Ensure that the multi-stakeholder nature of the EITI Association is maintained and fully reflected in the EITI Association at all levels, including in its Committees;
 - ix) Establish its procedures regarding the validation process, including complaints, resolving disagreements, the question of de-listing a country and appeal procedures;
 - x) Adopt more detailed procedures and rules for the management and operation of the EITI Association including the contents of country work plans and company work plans, the validation process, the management of funds, payments for projects, goods and services, auditing and reporting and the approval of projects;
 - xi) Recommend a candidate for the EITI Chair prior to each ordinary EITI Members' Meeting; and
 - xii) Adopt a code of conduct.

ARTICLE 13 COMMITTEES OF THE EITI BOARD

- 1) The EITI Board may create committees to further specific issues. Any such committee **should** include two or more Board Members or their Alternates, and its composition **should**, as far as is reasonable, reflect the multi-stakeholder nature of the EITI Association. The terms on which any such committee shall operate **should** be recorded in the Minute Book.

ARTICLE 14 EITI BOARD OPERATIONS AND PROCEEDINGS

- 1) The EITI Board **should** meet at least twice a year. If the circumstances so necessitate, EITI Board Meetings can be held by telephone conference. At least one EITI Board Meeting per year shall be in person.
- 2) A Board Meeting shall be convened by written notification from the EITI Chair with at least 14 days notice. Any shorter period of notice requires the written consent of all Board Members.
- 3) Board Members shall make every effort to adopt resolutions by consensus. Taking account of the view of the Board Members, the EITI Chair may decide that a vote is **required**. Every Member of the EITI Board has one vote. Voting can be done by written proxy.
- 4) No resolution may be made by a Board Meeting unless a quorum is present at the time of passing the resolution. At least two-thirds of the Board Members, with at least two Board Members from the Constituency of Countries (one Implementing Country and one Supporting Country), one Board Member from the Constituency of Civil Society Organisations and one Board Member from the Constituency of Companies, establish a quorum.
- 5) If a vote is **required**, resolutions are adopted by a qualified majority requiring 13 votes to be cast in favour of the resolution, and **must** include the support of at least one third of the votes of the Board Members from each Constituency including one third from the sub-constituency of implementing countries.
- 6) A Board Member shall not vote in respect of any matter or arrangement in which he or she is directly and personally interested, or if there are any other special circumstances which could impair confidence in his or her impartiality. A Board Member shall declare such interests to the EITI Board as soon as possible after he or she becomes aware of the same and this will be recorded in the Board minutes. A Board Member shall not be counted in the quorum present when any resolution is made about a matter which that Board Member is not entitled to vote upon. This shall not prevent a Board Member's alternate from voting on the matter.
- 7) The EITI Board may establish procedures regarding decision-making processes outside Board Meetings. Any decisions taken outside Board Meetings in accordance with such procedures **should** be recorded in the Minutes of the Board Meeting following when the decision was taken.

- 8) The EITI Association can be committed externally by the joint signature of all Board Members. The EITI Board may elect the Chair alone, or two or several Board Members to carry the right of signature, of which any two can sign jointly.

ARTICLE 15 THE EITI SECRETARIAT

- 1) The EITI Secretariat ("the Secretariat") shall consist of the Head of Secretariat and other necessary staff. The members of the Secretariat shall be either contracted directly or seconded by EITI Members.
- 2) The Secretariat shall be responsible for the day-to-day running of the EITI Association under the direction of the EITI Board through its Chair.
- 3) The Secretariat shall keep an updated Members' Registry at all times.
- 4) The Secretariat shall keep a record of these Articles of Association and any amendments thereto.
- 5) The Secretariat shall keep Minutes of all EITI Board Meetings, Members' Meetings and meetings of the EITI Conference in a Minute Book. All such Minutes shall be published on the EITI website. Such Minutes shall record the names of those present, the resolutions made at the meetings and, where appropriate, the reasons for the resolutions.

ARTICLE 16 THE HEAD OF THE EITI SECRETARIAT

- 1) The Secretariat shall be led by a full-time Head of Secretariat who will manage the day-to-day running of the EITI Association, including the selection of necessary staff, oversee development of the EITI Association and provide support to the EITI Board. The Head of Secretariat shall report to EITI Board through the Chair and be responsible for the activities of the Secretariat.
- 2) The Head of Secretariat, or his appointee from the Secretariat, shall serve as Secretary to all EITI Board Meetings, EITI Members' Meetings and EITI Conferences.

ARTICLE 17 FUNDING

- 1) The EITI Association is a non-profit association. Its funds consist of contributions from EITI Members and grants from bilateral and multilateral donors, international financial institutions and other agencies, organisations and entities.
- 2) The EITI Association may also operate through voluntary contributions in kind.

ARTICLE 18 EITI ACCOUNTS, FUND MANAGEMENT AND PAYMENTS

- 1) The EITI Association holds a separate bank account in its own name, the "EITI International Management Account". The EITI International Management Account can be used for any activity falling within the objectives of the EITI Association and the work plans approved by the EITI Board. The funds may be applied to administration and governance costs, country-specific activities and multi-country activities.

- 2) The EITI Board shall appoint an external, independent auditor to annually audit the EITI International Management Account, and to present a written audit report to the EITI Board.

The EITI Board shall develop reporting and auditing arrangements with respect to the EITI International Management Account which shall be set forth in the supplementary operating rules and procedures of the EITI Association.

ARTICLE 19 AMENDMENTS

- 1) These Articles of Association may be amended by the EITI Members' Meeting convened and held, pursuant to Article 7 by approval of at least two-thirds of the Members present.

A proposal for an amendment shall be communicated in writing to all EITI Members four weeks in advance of the relevant resolution.

ARTICLE 20 REVIEW

- 1) A review of the governance arrangements of the EITI Association **should** be undertaken by the EITI Board within two years of the constitution of the Association.

ARTICLE 21 WITHDRAWAL AND DISSOLUTION

- 1) Any Member may withdraw from the EITI Association at any time. Such withdrawal shall become effective upon receipt of a written notification of withdrawal by the Head of Secretariat.
- 2) The EITI Association may be dissolved by the Members' Meeting in accordance with the provisions of Article 8. A proposal for dissolution shall be communicated in writing to all EITI Members four weeks in advance of the relevant resolution.
- 3) In the event of a dissolution, the assets of the EITI Association shall be applied to similar objectives to those of the EITI Association and as determined by the EITI Board subject to the approval of the EITI Members' Meeting.

ARTICLE 22 ENTRY INTO FORCE

- 1) These Articles of Association shall enter into force upon the constitution of the EITI Association.

ANNEX A The EITI Principles

As per section 1 in this publication.

ANNEX B Use of the EITI's name and logo

The EITI's name and logo are property of the EITI. As a general rule, use of the EITI *name*, i.e. EITI or Extractive Industries Transparency Initiative, by-products or translations, and *logo* or local derivatives, is encouraged and permitted under the limitations specified at <http://www.eiti.org/about/logopolicy>.

8 EITI Openness policy

1. **The documents of the EITI are public, except as otherwise provided below.**

2. Documents **disclosed** to the EITI on any matter concerning operational and/or business matters, which for **competition reasons** are important to keep secret in the interests of the person whom the information concerns, are exempted from access.

For example, a business secret would normally be exempted if **disclosure** has the potential of influencing the competitive position of the company in question.

3. Documents revealing information received from a **third party** are exempted from access if **disclosure** is likely to influence legitimate interests of that third party.

For example, access to documents will not be granted if the personal security of the third party and/or his family and/or any person closely connected to the third party in question may be endangered. Further, the protection of personal privacy will also qualify as legitimate interest and thus be exempted.

4. **EITI internal working documents** are exempted from access.

For example, documents from the International Secretariat to the EITI Board and its Committees are normally considered internal documents and thus exempted. This exception applies if the International Secretariat, in the course of its preparation of a matter to the EITI Board, has prepared or commissioned an analysis or a report or the similar from an external source. In contrast, final minutes from the EITI Board meetings as well as committees and working group meetings are not internal documents. E-mails between EITI colleagues are normally considered to be internal working documents.

5. **Personal** information related to staff of the EITI is exempted from access.

For example, documents on evaluations made in connection with recruitment and dismissal, and/or documents regarding assessments of staff performance and/or personal information about for example staff members' health are exempted from access. On the other hand, all contracts, salaries, compensation and expense accounting are public.

9 EITI Association code of conduct

1. Scope

All EITI Board Members, their alternates, Members of the EITI Association, secretariat staff (national and international), and members of multi-stakeholder groups (below referred to as "EITI Office Holders") shall abide by this Code of Conduct.

2. Personal behaviour, integrity and values

EITI Office Holders shall observe the highest standards of integrity and ethical conduct and shall act with honesty and propriety. The personal and professional conduct of EITI Office Holders **should**, at all times, command respect and confidence in their status as Office Holders of an association that promotes an international standard for transparency and accountability and **should** contribute to the good governance of the EITI. EITI Office Holders **should** dedicate themselves to be leading by example and **should** represent the interests and mission of the EITI in good faith and with honesty, integrity, due diligence and reasonable competence in a manner that preserves and enhances public confidence in their integrity and the integrity of the EITI, and ensuring that his or her association with the EITI remains in good standing at all times.

3. Compliance

EITI Office Holders shall discharge their duties to the EITI in compliance with applicable national laws and regulations and with the EITI Rules, interests and objectives.

4. Respect for others

EITI Office Holders will respect the dignity, EITI-related needs and private lives of others and exercise proper authority and good judgment in their dealings with colleagues, members of the other EITI bodies, staff members, the general public and anyone whom they come in contact with during the discharge of their duties to the EITI.

5. Professionalism

EITI Office Holders **should** perform his or her assigned duties in a professional and timely manner and **should** use his or her best efforts to regularly participate in professional development activities.

6. Discrimination

EITI Office Holders shall not engage in or facilitate any discriminatory or harassing behaviour directed toward anyone whom they come in contact with during the discharge of their duties to the EITI.

7. Confidentiality

EITI Office Holders shall not use any information that is provided in his or her role as EITI Office Holder and which is not already in the public domain in any manner other than in furtherance of his or her duties. EITI Office Holders continue to be bound by this obligation for two years after termination of their mandate.

8. Expenditure of EITI resources and use of EITI property

EITI Office Holders shall respect the principle of value-for-money and be responsible in the use of funds dedicated to the EITI. No EITI Office Holder shall misuse EITI property or resources and will at all times keep EITI property secure and not allow any person not appropriately authorised to have or use such property. EITI Office Holders shall only bill at actual cost travel, operational or other costs related to the fulfilment of duty as an EITI Office Holder. EITI Office Holders shall provide goods or services to the EITI as a paid vendor to the EITI only after full disclosure to, and advance approval by the EITI Board or EITI multi-stakeholder group.

9. Conflict of interest and abuse of position

EITI Office Holders shall at all times act in the best interest of the EITI and not for interests such as personal and private benefits or financial enrichment. EITI Office Holders shall avoid conflicts of private interest. For the purposes of this code, a conflict of interest is a situation or circumstance in which interests of EITI Office Holders influence or may influence the objective and impartial performance of their official EITI duties. In this regard, private interests include any advantage for themselves, their families or personal acquaintances. EITI Office Holders finding themselves in such a situation must recuse themselves and inform the EITI Board or multi-stakeholder group of such recusal. For EITI Board Members the rules established in Article 5.6 of the EITI Articles of Association apply. Specifically, EITI Office Holders shall follow these guidelines:

- Avoid placing (and avoid the appearance of placing) one's own self-interest or any third-party interest above that of the EITI; while the receipt of incidental personal or third-party benefit may necessarily flow from certain EITI-related activities, such benefit must be merely incidental to the primary benefit to the EITI and its purposes. Any per diems set, paid or obtained should be based on reasonable actual costs and good international practice.¹⁰
- Refrain from overstepping the conferred powers. Office Holders shall not abuse EITI office by improperly using the EITI Association or the EITI's staff, services, equipment, resources, or property for personal or third-party gain or pleasure; EITI Office Holders shall not represent to third parties that their authority as an EITI Office Holder extends any further than that which it actually extends.
- Do not engage in any outside personal activities that could, directly or indirectly, materially adversely affect the EITI.

10. In establishing reasonable actual costs and good international practice, stakeholder may wish to consult the practices of the International Secretariat. When the Secretariat provides per diems (which it does not do to its staff), it often follows US Department of State's foreign per diem rates (http://aoprals.state.gov/content.asp?content_id=184&menu_id=81). In establishing per diems, national laws and regulations should of course be adhered to.

10. Gifts, trips and entertainment

EITI Office Holders shall not solicit or accept gifts, gratuities, free trips, honoraria, personal property, or any other item of value from any person or entity that are intended to be, or that can reasonably be perceived to be, a direct or indirect inducement to provide special treatment to such donor with respect to matters pertaining to the EITI.

Any offering or receiving of gifts, free trips or other compensation over the value of USD 100 directly or indirectly related to the discharge of EITI responsibilities **should** be declared to the EITI Board or the respective EITI multi-stakeholder group (through the international or national secretariats). Any offering or receiving of gifts considered excessive **should** be refused. In case of doubt whether a gift is excessive, the EITI Secretariat or multi-stakeholder group **should** be consulted. **Should** it be inappropriate to refuse an offering, notably because such refusal could prove embarrassing to the donor, the gift is to be surrendered to the EITI Secretariat or the multi-stakeholder group.

11. Implementation

The EITI Board, the respective EITI multi-stakeholder groups, the international or national secretariats are responsible for making EITI Office Holders familiar with this Code of Conduct and for providing advice and, if **required**, training on the interpretation and implementation thereof. Those, including EITI multi-stakeholder groups, responsible for making the EITI Office Holders familiar with this Code **should** annually confirm that EITI Office Holders are familiar with the Code and report on its implementation to the Board through the International Secretariat.

12. Reporting

EITI Office Holders with a concern related to the interpretation, implementation or potential violation of this Code of Conduct shall bring such issues to the attention to the immediate EITI body. Where matters are brought to the attention of the EITI Board, the Board will consider the circumstances and consider whether action is necessary in accordance with the EITI Principles, the EITI Standard and the Articles of Association. Anybody who is uncomfortable to raise any such concerns with the immediate EITI body may bring their concerns to the attention to the EITI Board through its Governance Committee and its chair.

10 EITI Constituency guidelines

The report of the International Advisory Group, as adopted by the Oslo Conference in October 2006 **recommended** that 'Each of the constituencies **should** agree how they wish to be represented on the proposed Board. This **requires** prior consideration by each constituency of how they define those eligible (i) to be selected as representatives; and (ii) to be involved in the selection process'.

The constituencies are defined in the EITI Articles of Association, which also determine the size of the constituencies' membership on the association and the number of seats on the EITI Board. Some of the EITI constituencies are informally sub-divided.

Updated guidelines for constituencies and sub-constituencies are available on the EITI website at www.eiti.org/about/governance.

