

USEITI Reporting: MSG Decision Matrix

	Unilateral Disclosure Report (UDR) - December 2014	Unilateral Disclosure Report (UDR) - December 2015	Reconciled Report - December 2015	EITI Report Contextual Narrative - December 2015	Reconciled Report - December 2016
Includes Federal Data From:	ONRR	All DOI Bureaus	Government Entities (All DOI Bureaus & IRS) & Companies	Government Entities (All DOI Bureaus, IRS, EIA, other) Companies, States, & Other Credible Sources	Government Entities (All DOI Bureaus & IRS) & Companies
Includes Indian Revenue Data?	No	No	No (Option for Tribes to Opt-In)	High Level Summary & Publically Available Data from Credible Sources	No
Includes State Revenue Data?	No	No	No (Option for States to Opt-In)	High Level Summary & Publically Available Data from Credible Sources	No
Includes County Revenue Data?	No	No	No	Pilot with 6 counties	No
Includes Tax Revenue Data?	No	No	Yes, Companies that voluntarily submit will be identified, those companies that choose not to submit will also be identified. Companies can also agree to reconciliation. This recommendation that is pending MSG approval	High Level Summary & Publically Available Data from Credible Sources	TBD, by MSG after initial report
Level of Disaggregation	By Company, Revenue Type, and Commodity	By Company, Revenue Type, and Commodity	By Government Entity , Company, and Revenue Type	N/A	TBD by MSG
Project Level Reporting	N/A	"project level" not defined, but reporting at the Company Level acceptable	"Project level" not defined. The EITI Standard requires that data is presented by individual company, government entity and revenue stream.	N/A	"project level" definition TBD by the MSG
Companies Included	Companies that reported at least \$100,000 in revenue to ONRR	Companies that reported at least \$100,000 in revenue to ONRR	Companies that reported over \$50 million in revenues to ONRR (80% of total revenues)	N/A	Companies that reported over \$20 million in revenues to ONRR (90% of total revenues)
Commodities Included	Oil, Gas (including NGLs), Coal, Geothermal, Offshore Renewables, and Other (as reported to ONRR)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR) -Additional Discussion around timber revenues
Accounting Period	Calendar Year 2013	Calendar Year 2013	Calendar Year 2013	N/A	Calendar Year 2014
Revenue Streams: BLM	None	All Permit Fees, Rights-of-Way, Renewable Collections, Helium Sales and Cost Recovery Fees	All Permit Fees, Rights-of-Way, Renewable Collections, Helium Sales and Cost Recovery Fees	All Permit Fees, Rights-of-Way, Renewable Collections, Helium Sales and Cost Recovery Fees	All Permit Fees, Rights-of-Way, Renewable Collections, Helium Sales and Cost Recovery Fees
Revenue Streams: BOEM	None	Cost Recovery Fees and Civil Penalties (including Late Charges)	Cost Recovery Fees and Civil Penalties (including Late Charges)	Cost Recovery Fees and Civil Penalties (including Late Charges)	Cost Recovery Fees and Civil Penalties (including Late Charges)
Revenue Streams: BSEE	None	Inspection Fees, Cost Recovery Fees and Civil Penalties (including Late Charges)	Inspection Fees, Cost Recovery Fees and Civil Penalties (including Late Charges)	Inspection Fees, Cost Recovery Fees and Civil Penalties (including Late Charges)	Inspection Fees, Cost Recovery Fees and Civil Penalties (including Late Charges)
Revenue Stream: IRS	None	None	If Requested by Companies	High Level Summary & Publically Available Data	If Requested by Companies
Revenue Streams: ONRR	Royalties; Rents; Bonuses; Other (as defined by ONRR)	Royalties; Rents; Bonuses; Other (as defined by ONRR)	Royalties; Rents; Bonuses; Other (as defined by ONRR)	Royalties; Rents; Bonuses; Other (as defined by ONRR)	Royalties; Rents; Bonuses; Other (as defined by ONRR)
Revenue Streams: OSM	None	AML Fees including Audits & and Civil Penalties (including Late Charges)	AML Fees including Audits & and Civil Penalties (including Late Charges)	AML Fees including Audits & and Civil Penalties (including Late Charges)	AML Fees including Audits & and Civil Penalties (including Late Charges)