

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	Unilateral Disclosure Report (UDR) - December 2016	Reconciled Report - December 2016	EITI Report Contextual Narrative - 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	All DOI Bureaus	Government Entities (All DOI Bureaus & IRS) & Companies	Government Entities (All DOI Bureaus, IRS, EIA, other) Companies, States, & Other Credible Sources
Includes Indian Revenue Data?	No	No	No (Option for Tribes to Opt-In)	High Level Summary & Publicly Available Data from Credible Sources	No	No	High Level Summary & Publicly Available Data from Credible Sources Additional Data from up to 7 Opt-in States & Tribes
Includes State Revenue Data?	No	No	No (Option for States to Opt-In)	High Level Summary & Publicly Available Data from Credible Sources	No	No	High Level Summary & Publicly Available Data from Credible Sources Additional Data from up to 7 Opt-in States & Tribes
Includes County Revenue Data?	No	No	No	Pilot with 12 counties	No	No	Update on the 12 counties
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 & Publicly Available Data from Credible Sources	No	Implement consistent with Dodd-Frank 1504 regulations OR carry forward the decisions for the 2015 Report a) Companies that voluntarily submit will be identified; b) Companies will be encouraged to reconcile; c) IA will provide a high level summary and publically available data from credible sources. Companies may Voluntarily submit tax information (unreconciled)	High Level Summary & Publicly Available Data from Credible Sources
Level of Disaggregation	By Company, Revenue Type, and Commodity	By Company, Revenue Type, and Commodity	By Government Entity , Company, and Revenue Type	N/A	By Company, Revenue Type, and Commodity	By Government Entity , Company, and Revenue Type	N/A
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" not defined, but reporting at the Company Level acceptable	Implement consistent with Dodd-Frank 1504 regulations or Reconciled payment reporting of the 2016 USEITI should follow the first part of Section 5.2e of the EITI Standard that states: "It is required that EITI data is presented by individual company, government entity and revenue stream." No consensus on a project-level reporting definition consistent with Section 5.2e	N/A
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 at least \$100,000 in revenue to ONRR	Companies should be considered in-scope and their submitted payments will be reconciled if they are part of the top 80% of revenue reported to ONRR for CY 2015. This will include 41 companies with a revenue threshold of \$37 million or more reported to ONRR in CY 2015.	N/A

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)	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR). -MSG to undertake discussion around forestry revenues	Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR)
Accounting Period	Calendar Year 2013	Calendar Year 2013	Calendar Year 2013	N/A	Calendar Year 2014-2015	Calendar Year 2015	N/A
Revenue Streams Paid to: ONRR	Royalties, Rents, Bonuses, Other (as defined by ONRR)	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees	Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees
Revenue Streams Paid to: BLM	None	Bonuses and First Year Rentals, All Permit Fees, Renewable Collections, and Cost Recovery Fees	Bonuses and First Year Rentals, All Permit Fees, and Renewable Collections	Bonuses and First Year Rentals, All Permit Fees, Rights-of-Way, Renewable Collections, Helium, and Cost Recovery Fees	Bonuses and First Year Rentals, All Permit Fees, Renewable Collections, and Cost Recovery Fees	Bonuses and First Year Rentals, All Permit Fees, and Renewable Collections Excludes Cost Recovery, Rights-of-Way, BLM helium revenue	Bonuses and First Year Rentals, All Permit Fees, Rights-of-Way, Renewable Collections, Helium, and Cost Recovery Fees
Revenue Streams Paid to: BOEM	None	Cost Recovery Fees	None	Cost Recovery Fees	Cost Recovery Fees	None Excludes Cost Recovery	Cost Recovery Fees
Revenue Streams Paid to: BSEE	None	Cost Recovery Fees	None	Cost Recovery Fees	Cost Recovery Fees	None Excludes Cost Recovery	Cost Recovery Fees
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)	AML Fees including Audits and Civil Penalties (including Late Charges)	AML Fees including Audits and Civil Penalties (including Late Charges)
Revenue Stream Paid to: IRS	None	None	If Requested by Companies	High Level Summary & Publically Available Data	None	If Requested by Companies	High Level Summary & Publically Available Data

March MSG Meeting Decisions:

It is recommended that we not include any additional revenue streams for the 2016 USEITI report, further discussion and work done around the inclusion of additional revenue streams for the 2017 USEITI report.

sampling will not be used as the basis for reconciliation for the 2016 report.

no changes be made to the Reporting Template and Guidelines and the Margin of Variance percentages and Floor Thresholds.

Decision Tracking		
Description	Date Edited	Name
Removed BOEM & BSEE from matrix & placed their revenues under ONRR	1/26/2015	Chris Mentasti
Highlighted Rights of way, Cost Recovery, and Helium for decision on UDR inclusion	1/26/2015	Chris Mentasti
Removed Helium sales from BLM	1/26/2015	Chris Mentasti
Add Bonus and first year rentals to BLM	1/26/2015	Chris Mentasti
Moved cost recovery fees from ONRR to BOEM and BSEE (Correcting Error)	1/28/2015	Chris Mentasti
Removed ROW from BLM Unilateral Disclosure; Combined Bonus and First Year Rental	2/2/2015	Debbie Tschudy
MSG Approved	2/24/2015	Kim Oliver
Approved adding add 6 additional counties to contextual narrative for a total of 12 counties	5/21/2015	Kim Oliver
Approved Margin of Variance	5/21/2015	Kim Oliver
Approved State and Tribal Opt-In Position Paper	5/21/2015	Kim Oliver
Approved the 2014 Annual Activity Report to include the State and Tribal Opt-in Position Paper	5/21/2015	Kim Oliver
Updated 2016 report for decisions from march meeting	3/9/2016	Chris Mentasti