



NORWEGIAN OFFSHORE DIRECTORATE

Guidelines for Initiation, Scope and Data Reporting of Revised National Budget (RNB)

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1 RNB Framework

1.1 The Purpose of the Reporting

Pursuant to Section 50a of the [Regulations to Act relating to petroleum activities](#), operating companies shall submit data as input to the revised national budget (RNB):

“The reporting shall include economic company data, projects, resource volumes and prognosis for production, costs and environmental emissions as specified by the recipient”.

Every year by 15 October, all operating companies shall submit data and forecasts for their respective operated fields, discoveries, transportation- and utilization facilities (TUF). Note that the economic company data is not part of the RNB reporting and shall be reported to the Ministry of Energy (MoE) in accordance with their deadlines.

The reporting to the RNB comprises part of the basis for the Government's petroleum and environmental policies, as well as the fiscal and national budget. These forecasts are important, and great emphasis is therefore placed on ensuring that high-quality reporting is provided within the stated deadlines.

The Norwegian Offshore Directorate (the Directorate) quality-assures and organizes the data reported by the companies. The Directorate also prepares its own estimates and classifies the resources based on its own knowledge and assumptions. Based on this, the Directorate updates the resource account for the Norwegian continental shelf and prepares overall forecasts. The forecasts are submitted to the MoE and forwarded to the Ministry of Finance.

The forecasts and the resource account are incorporated into several analyses and various publications, such as the “The petroleum resources on the Norwegian continental shelf” and the websites [sodir.no](#) and [norskipetroleum.no](#).

The data received will be considered exempted from public disclosure pursuant to Section 13 of the Freedom of Information Act, and to Section 13 of the Public Administration Act, 1st paragraph number 2. Reserves, in-place resources and CAPEX associated to the reserves, are published per field on the Directorate’s web site. Recoverable resources are published per reported discoveries.

1.2 RNB Reporting Process and Deadlines

The RNB must be fully reported by operators to the Directorate via Collabor8. Companies submit data to Collabor8 RNB. It has options for machine-to-machine interface and input via a predefined template (Excel workbook provided by Offshore Norge), and for most companies, the template option is expected to be used. The general parts of this guideline cover both options.

The data transfer from Collabor8 to the Directorate includes a validation service that checks compliance of the information from both the data phase and the defined scope. Depending on the severity of any validation errors, the report must either be corrected, or the error messages must be addressed with proper comments. Data is not considered received by the Directorate until it has successfully passed validation.

The RNB reporting process is carried out in a structured sequence to ensure that reporting objects, deposits, and reporting responsibilities are clarified before the main reporting in the autumn. The process starts with **Initiate**, continues with **Scope**, and then proceeds to the **RNB reporting** itself.

Initiate (setup and clarification of reporting basis): The purpose of the Initiate phase is to establish a clear and correct basis for RNB reporting by clarifying reporting objects, deposits and reporting responsibilities. This includes identification of new discoveries, assessment of objects in newly awarded licences, and resolving any necessary master data updates. All reporting objects must be reviewed and status changed to “Assignment Accepted” before a scope can be created. These clarifications should be completed by mid-June to ensure an efficient scope process.

Scope (scoping prior to reporting): The purpose of the Scope phase is to update and confirm the projects to be reported in the reporting objects, based on last year’s RNB reporting. Companies shall reflect current status and material changes, including projects entering or leaving the scope, and ensure that required deposits are correctly linked to support resource analyses. The scope work forms the basis for the data reporting.

Data reporting (annual data submission): Once Initiate and Scope are completed, the confirmed scope and established master data form the basis for the main RNB reporting, which is delivered by 15 October. It is important that you deliver at the deadline, for the Directorate to meet subsequent deadline with the MoE. If there are significant changes to the reporting due to the budgetary processes in the production licensees’ management committees after 15 October, please contact the Directorate as soon as possible to clarify whether there is a need to submit an updated reporting.

1.3 Roles and Responsibilities

Clear roles and responsibilities between Offshore Norge and the Norwegian Offshore Directorate are essential to ensure consistent master data, efficient use of the Collabor8 solution and timely delivery of high-quality RNB reporting.

The overall approach for RNB reporting is through the service provides by Offshore Norge as shown in the figure below.

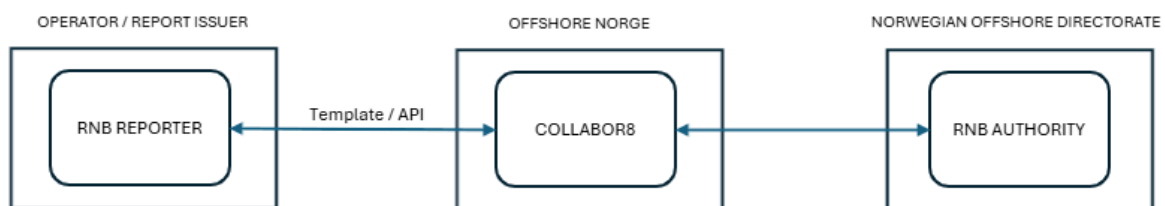


Figure 1 Roles and responsibilities

The overview below reflects the practical division of tasks in the RNB process, including coordination needs that have typically been highlighted during the annual reporting cycle.

Offshore Norge is responsible for:

- Providing and maintaining the Excel reporting templates used by companies (including structure, guidance text and drop-down lists) and communicating template updates ahead of the reporting season.

- Supporting the Collabor8 solution from a user perspective, including practical guidance on how to fill in and upload files/templates (and, where applicable, guidance on machine-to-machine/API use).
- Coordinating common industry questions and clarifications related to template use, especially where consistent interpretation across companies is needed.
- Ensuring that changes affecting the Collabor8 solution, and template format or exchange structure, are aligned with the Directorate's technical requirements before release.

The Norwegian Offshore Directorate is responsible for:

- Defining the regulatory and methodological requirements for RNB reporting (scope, content, definitions and classification) and publishing the annual reporting guidelines and deadlines.
- Maintaining and updating master data required for reporting (e.g., reporting objects, NPDID references and deposit lists), based on input received during the Initiate phase.
- Operating the validation service and determining whether submissions are accepted, need correction, or require explanatory comments before they can be considered received.
- Providing feedback to reporting companies when errors, missing information or ambiguities are identified and performing overall quality assurance.

Coordination and Points of Contact

- Questions about technical use of the Collabor8 solutions and RNB template and file preparation should normally be routed through Offshore Norge guidance channels.
- Questions related to master data, reporting objects/deposits, scope acceptance and interpretation of requirements (including validation findings) should be directed to the Directorate.
- Where a change impacts both the template and the Directorate's validation or data model, Offshore Norge and the Directorate will align the solution before communicating the change to the reporting companies.

1.4 Quality Assurance

It is important that the operator ensures high data quality before submissions to the Directorate. The operator is expected to perform internal quality assurance and consistency checks to verify that the reported information is complete, consistent and in accordance with guidelines in this document.

If the Directorate identifies errors, deficiencies or unclear elements in the submitted reporting, feedback will be provided to the issuer. The operator must then provide a response to the feedback from NOD and submit a correction if necessary.

In particular, operators should ensure:

- that the scope contains all projects from the previous reporting
- that the report is in accordance with the approved scope
- that there is consistency across reported data
- that inputs from the relevant disciplines have been quality assured

Validation service

Prior to submission, operators are encouraged to use the Directorate's validation service in advance to test the data quality. The validation service replaces the consistency checks in the

discontinued Excel reporting file. The validation rules that apply to the validation service are described in the Excel document “*Validation rules*”, available on [our website](#).

The service is hosted by NOD and made available to issuers through Offshore Norge's Collabor8, both via API and through the Collabor8 application.

Some validation rules allow submission with an explanation (Severity: Warning), while others must be fully met before submission (Severity: Error).

Any submission to NOD must pass the validation service.

1.5 Changes and Improvements since last year

There are changes and improvements in the Guidelines in the following areas:

Reporting guidelines

- The guidelines for issuing scope and full report are now combined in one (this) document.
- Additional guidance to reporting structure with regards to merging of reporting objects is provided in 2.1 Evaluating the reporting object assignment.
- Additional guidance to which projects must have deposit information. The information must be as completed as possible on this matter, and all projects in RC0 and 0+1 must include such information, except commercial.

Process

- New process for the Initiate phase, where each issuer must review the assigned reporting object. The aim is to clarify reporting objects, deposits and issuer for the report at an early stage.

Reporting requirements

- “NewObject” and “NewReportIssuer” are excluded from Project Status in Scope
- Added field for describing other income: “OtherIncomeExplanation”
- Renamed the property that represents if environmental reporting is reported by another object or included in the current object:

Old name	New name
EnvironmentalReporting IncludedInReportingObject	EnvironmentalDataReportedBy
ReportingObject IncludedInEnvironmentalReporting	EnvironmentalDataIncludedFrom

2 Initiate Phase

The Initiate phase provides the clarifications needed to assign the reporting objects, deposits and reporting responsibilities before the scope work starts. By ensuring that key master data and ownership/reporting questions are resolved early, companies can complete the scope efficiently and avoid unnecessary rework later in the annual reporting cycle.

There are three primary categories of Reporting Objects: Field, Discovery and TUF. These categories are used to structure and classify data in the reporting process. The table below provides formal definitions for each category.

Table 1 Definition of main categories

Category	Description
Field	One or more petroleum deposits, which together are comprised by an approved plan for development and operation (PDO) or for which exemption from the PDO requirement has been granted.
Discovery	One petroleum deposit, or several petroleum deposits collectively, which have been discovered in the same wellbore and in which testing, sampling or logging has established the probability of the existence of mobile petroleum (includes both commercial and technical discovery). For discoveries in RC4F, 5F and 7F that are reported as part of a field, the resource estimates will not be published. Several discoveries may be combined in one report, as a development project.
TUF	Transportation and Utilization Facilities include pipelines, terminals and onshore facilities.

Information on discoveries made after the last year's reporting is required, along with an evaluation of the status of fields and discoveries located within production licences awarded.

2.1 Evaluating the reporting object assignment

In the first stage, feedback from the reporting companies is required to clarify the need for new valid reporting objects, solve issues regarding reporting companies and changes to the deposit lists.

Missing objects

- New discoveries must be reported. The Directorate will ensure that the new discoveries are available as reporting objects in Collabor8.
- Fields and discoveries in newly awarded licences must be considered. If the plan in the new award is based on development of existing deposits without exploration activities, a RNB report is expected. For some fields, decommissioning activities may be ongoing in parallel, and it must be clarified what should be reported.
- Changes to reporting objects will typically relate to name changes, maturation of development projects containing multiple discoveries, or situations where discoveries are incorporated into a field. New infrastructure projects must also be included in our Master Data before they are available in Initiate for reporting.
- Please be aware of new initiatives to develop stranded discoveries. If there are initiatives related to objects in older acreage that were not reported last year, they

must be included in this year's RNB. These objects must be included in our Master Data before they are available in Initiate for reporting.

Merging reporting objects

- Discoveries may be merged into a reporting object dependent on joint ownership. New discoveries reported as RC7F or RC6 shall always be separate objects.

Report issuer

- The assigned report issuer is based on the current operator for a reporting object and last year's reporting. If there are planned changes, it is necessary to clarify which company would be the best candidate for reporting to RNB this year.

Deposits

- The deposit list for each reporting object is taken from last RNB. Changes to names and definitions of deposits must be made in Master data before they can be entered into scope.
- If a field is under decommissioning, without other projects and a final status for resources previously have been reported, only cost information is required. This must be agreed with the Directorate, and necessary changes to reporting rules for this field will be implemented.

If something needs to be corrected, you should reject the object assignment and provide an explanation of what needs to be changed.

To avoid unnecessary delays in the scoping process, the above points should be addressed by **mid-June**. Later changes may occur, but it would be advantageous if the bulk could be handled in ample time for reporting of scope.

3 Scope Phase

The Scope phase is based on clarifications from the Initiate phase, companies shall update last year's scope to reflect current plans and document changes.

Approval of the scope is a prerequisite for data to be reported to RNB. If discoveries are made after an agreed scope has been established, the resources etc. for these must also be reported. The operator must establish a scope for the discovery as soon as possible and agree on deadlines for data reporting with the Directorate.

If there are significant changes to the reporting due to budget decisions in the production licenses' management committees after October 15, the Directorate must be contacted immediately to clarify whether an updated report needs to be submitted.

A completed scope ensures consistent reporting objects, deposits and project group structures, enabling efficient data submission and validation. When projects move into or out of this year's list compared to the last reporting, the information is still required.

Each reporting object (field, discovery and TUF) contains one or several projects. A project in the Norwegian Offshore Directorate's [resource classification](#) system refers to an initiative aimed at developing and producing petroleum resources. Projects are categorized based on their maturity and the level of knowledge about the petroleum volumes involved.

All recoverable petroleum volumes must be assigned to a project. A project represents the connection between a petroleum volume and the decision process, including budget allocation. A project will have a specific level of maturity regarding a decision to whether to proceed (i.e., to invest money). An additional project in a field or a mature discovery can represent development of one or more new deposits, or it can represent a specific measure to optimise production on a field.

Projects also apply to TUF. An additional project can for example be a new pipeline or a new compressor. Each project should be placed in a resource class based on its maturity.

For mutually exclusive projects (targeting the same volume), only the most probable project should be reported.

3.1 Editing and Completing the Scope

Reporting of related deposits is mandatory for projects in RC0 and RC0+1, Project Category F and Project Category A where there is a one-to-one relationship between the project and the deposit.

Our goal is to maintain yearly resource growth both to new and older discoveries, with an ambition to register proven resources per play. A link between the projects and the deposits are crucial for this analysis. When there are multiple deposits behind the project resources, a minimum should be reporting of the major deposit.

We recognize challenges to reporting of deposits for some projects in category A: For instance, an infill well will typically be drilled into one deposit that must be added to the project in scope. While projects such as lifetime extension or low-pressure production will normally affect all producing deposits, and there will not be a relationship between the recoverable volumes in a

project and a single deposit. If there are a main deposit, measured in recoverable volumes, we would appreciate such reference in the scope.

All valid deposits per reporting object are available in Collabor8, Initiate/Deposits. If there is a need to change available deposits, name of deposits, discoveries etc. please contact the Directorate in the initiation-stage.

Information to be edited:

- The template contains formatting that guides the user on how to fill in data. For this formatting to work as intended, fill out each row from left to right.
- Reporting dataset must be changed in column B.
- Changes to name or type for the reporting objects, must be updated by the Directorate in Initiate.
- Project Groups may be updated:
 - If possible, reuse the same Project Groups as last year's report.
 - Projects in different RC and category cannot be reported in the same project group.
 - Generally, all PDO-projects must be reported in separate Project Groups.
 - Projects within the temporary 2020-taxation rules must be in separate Project Groups until the Directorate decides.
 - Different project types should be reported separately. Commercial projects and Emission projects must be reported separately because they are treated with other validation rules.
 - Projects with different DG3 should be reported separately.
- Project Status must be completed for all rows in the list. Please delete old information and enter relevant information from the drop-down menu in the cells.

Please do not delete any project in the template. Cancelled projects or projects included in "Others" must be marked with the proper text in the "Project Status" column.

New projects entered into the list:

- New projects must be entered with the requested information. Give a project name that briefly and as accurately as possible explains what the project represents, and the object information should be copied from other entries.
- All new global identification codes (MasterID) will be created at Offshore Norge.

The table below shows available options for Project Status entries:

Table 2 Available project status entries

Project Status	Description
ContinuedSameRC	The same project, same RC as last reporting
ContinuedNewRC	The same project, changed RC from last reporting
ContinuedChangeToRC6	The same project reported last year, changed RC to production not likely
NewMeasureFromAnotherProject	New project, with volumes from a project reported last year

Project Status	Description
NewMeasure	New project without integration of volumes from another project reported last year
IncludedInOtherProject	Project not to be reported, volumes integrated in another project
ProjectCancelled	Project not to be reported, volumes will not be considered

Please provide important information about the projects under the header “Changes and comments to project”:

- If a project is cancelled, please explain the reasons for its cancelation.
- If a project is new to this years’ reporting, a short explanation of the project will be very helpful, as well as the reason behind changing the resource class to RC6.
- If a project is included in another project, information about the integration must be reported under Associated ProjectID. The delivering project must include information about the recipient project, and the receiving project must state the original project from last year’s reporting.

3.2 Project Attributes

For all projects/discoveries in RC3-5, project-specific information shall be provided under the collective heading "Project Attributes" in the template file. It is possible to fill in project attributes for projects/discoveries in RC2, but this is optional.

This information will be used in various analyses the authorities perform regarding the offshore activity. To ensure a uniform basis for the analysis, the project attributes are based on lists with pre-defined selections (drop-down lists). Therefore, only one value can be selected in each cell.

Figure 2 is a view from the Collabor8-RNB template and shows the project attributes that must be completed.

	R	S	T	U	V	W	X	Y	Z
1	Project Attributes								
2	Project Type	Project Development Solution	Project Power Solution	Project Stopper	Project Technology	Project Technology Area	Project Technology Status	Project Time Criticality	Project Attributes Comments

Figure 2 Attributes needed to be addressed as in the Collabor8-template Excel workbook

Project Type: Use this attribute to describe the main method applied to recover the additional volumes reported with Project Category A. This column has an assigned drop-down list. The table below shows available options for Project Type in Category A.

Note that project types “Commercial agreement” shall be reported regardless of resource class, and it is important to report these projects to avoid unnecessary validation warnings.

Table 3 Options for Project Category A

Project Type	Description
Advanced methods	Improved recovery through advanced methods including CO ₂ – injection and chemicals injected together with water or gas. Also including other types of water treatment (e.g. low salinity and bacteria/microbial).
Change of energy source	Projects on existing field for partial or full replacement of current energy supply. Power from shore, wind turbines or alternative fuels are possible projects for this type.
Commercial agreement	Commercial agreements that involve swap/borrowing/deferral of volumes between fields. Please choose this project type regardless of resource class. Not necessary to input other attributes, DG-dates or deposits.
Emission Project	The main purpose of ‘Emission Project’ is to report contributions from discoveries expected to be tied into the reporting object but not included in the “Base” emission profiles. Not necessary to input other attributes, DG-dates or deposits. This project type can also be used to report other measures aimed at reducing emissions than changes to the source of energy.
Further field development	New facilities to be installed on a field, to optimize recovery or operations as well as prolong field life. May be subject to PDO. The actual facility type must be reported under attribute development solution.
Gas/WAG injection	New or increased gas- or WAG injection to increase oil or gas recovery (most likely oil)
Late-life production	Prolonged production (and improved recovery) through extension of facility lifetime, e.g., involving modifications, upgrades and/or reclassifications.
Low-pressure production	Improved recovery of gas or oil (most often gas) by reducing inlet pressures in the process system through installation of compressors (subsea or topside) or booster pumps etc. and/or reservoir depressurization, also called blow-down.
Water injection	New or increased water injection to increase oil or gas recovery
Wells	New production wells to optimize recovery
Other	When none of the alternatives suits the project. Please enter information as ‘Project Attribute Comment’, column AB in the template-file. When multiple methods are used, please select the main contributor to the volumes stated.

Project Development Solution: Use this attribute to describe the planned development solution for resources in Category F. If multiple facilities are possible, select the most relevant solution in the table below. This attribute also applies for Project Category A when the attribute, “Further Development” is selected.

More detailed information about assumed development solution can also be provided as free text in 'Project Attribute Comment'. The table below shows the available options for Development Solutions corresponding to Project Category F:

Table 4 Project Type Options for Project Category F

Project Development Solution	Description
New stand-alone fixed facility	Integrated platform with process facility, e.g., jacket, jack-up, GBS
New stand-alone floating facility	Production ship with process facility (FPSO), semi sub, TLP
Rental of production facility	Used when the main production facility, normally FPSO or Jack-up, will be leased
Sub-sea development to existing facility	New facilities located subsea and connected to existing facilities
Well(s) from existing facility	New production or injection wells drilled from existing facility either to infill targets or to undrained segments or prospects
Wellhead platform to existing facility	Platform without process facility
Other	Used for other specified or unspecified projects that do not fall under other categories. To be specified in 'Project Attribute Comment', column AB in the template-file

Project Power Solution: Many projects will be of such a character that there will be no need to install new power-intensive equipment, and installed capacity must be used. This applies to both field and development projects.

Please state what the most likely power solution will be at project implementation. The table below shows available options for Power Solutions:

Table 5 Project Power Solution

Project Power Solution	Description
Alternative fuels	Power supply based on alternative fuels (e.g., hydrogen, ammonia, biofuels, synthetic fuels).
New power generating equipment	Installation of new power generation units on the facility/host facility to increase or replace capacity.
Power from shore	Power supplied from the onshore to the offshore installation.
Use of existing equipment	No need to install new power generating equipment on the field/ host field/ power plant, as the installed capacity is sufficient
Wind turbines	Power supplied by wind turbines (fixed or floating).

Project Stoppers: Please identify the most obvious condition that may hinder project implementation as reported. For projects with resources in RC4-5 the most important cause for the project not being realized or suffering significant delay should be chosen. The table below shows the available options for Project Stoppers:

Table 6 Project Stoppers

Project Stoppers	Description
Environmental requirements	Realization can entail unacceptable environmental emissions/discharges that with current solutions cannot be removed in a profitable manner.
HSE requirements	Realization can entail unacceptable HSE conditions that with current solutions cannot be resolved in a profitable manner.
Lack of capacity in existing systems	Realization assumes tie-in to facilities (process facilities, pipelines, land facilities) which do not have available capacity in the relevant period.
Lack of infrastructure in the area	Realization requires tie-in to facilities that are not yet in place, physical or contractual e.g. pipelines.
No commercial agreement	Realization assumes agreements with third parties, and this is expected difficult to achieve.
No gas solution	Realization requires a solution for handling of produced gas, but no profitable gas disposal is available.
None	No obvious condition has been identified that could cause a halt or significant delay in the project.
Reservoir properties	Low reservoir productivity expected due to acidification/H ₂ S, sand production, etc. which are challenging with the current solutions.
Rig availability	No mobile drilling rigs available in the market.
Technology is lacking	Realization requires development of new technology.
Uncertainty in resource volume	The resource estimate is associated with substantial uncertainty, and more information is required about the size of the deposit before making a decision regarding realization.
Other	To be specified in 'Project Attribute Comment'.

Project Technology: State whether the project is based on conventional methods or whether new technology will be used or developed. The table below shows the available options for Technology Options:

Table 7 Technology Options

Project Technology	Description
Conventional methods	The project will use technology that is known and commercially available for several years. Once selected, there will be no need for additional input regarding technology areas or status.
New available technology	The project involves the use of, or is a result of, new technologies/methods that are currently available commercially/ are fully qualified / recently developed but have not been previously used on the reporting object.
Requires development of technology	Realization of the resources in the project is contingent on the development of technologies/methods that are not available commercially today.
Other	To be specified in 'Project Attribute Comment', column AB in the template-file.

Project Technology Area: To be reported for other choices than ‘Conventional methods’. State the areas in which new technology will be used or developed. Provide detailed comments in the comments space, e.g., if the project includes technology development within several areas. The table below shows the available options for Technology Areas:

Table 8 Technology Areas

Project Technology areas	Description
Drilling/well technology	The drilling process, reduced drilling costs, well interventions, completion, etc.
Facility/process	Process facility, power supply, environment, integrated operations, subsea facilities/equipment, etc.
Production control	Zone control, sand control, water production, etc.
Reservoir technology	Injection media, residual oil saturation, reservoir chemistry, etc.
Seismic/resource mapping	Advanced seismic methods, 4D, geo-modelling, geo-management, reservoir simulation, etc.
Other	To be specified in ‘Project Attribute Comment’, column AB in the template-file.

Project Technology Status: To be reported for other choices than ‘Conventional methods’. State the status of technology development for projects that are contingent on new technology. The table below shows the available options for Technology Status:

Table 9 Technology Status

Project Technology Status	Description
Commercially available	No need for development of technology; available technology will be used.
Not started	A need for technology has been defined, but no steps have been taken to start research/development.
Undergoing engineering	The owners are aware of/are financing the research/development.
Undergoing field testing	The technology is available, but further use depends on the results of pilot tests.
Undergoing qualification	Technology has been developed but has not been qualified / is not ready for use.
Other	To be specified in ‘Project Attribute Comment’, column AB in the template.

Project Time Criticality: Is realization of the project time-critical, and if so, what is the time-criticality. The table below shows the available options:

Table 10 Time-critical aspects

Time-critical aspect	Description
Contingent on infrastructure	Time-critical due to limited technical or economic lifetime of facility or time-limited window for process/transport capacity.
Contingent on reservoir	Time-critical due to planned gas export and/or accelerated pressure reduction (blowdown) or expected natural

	depressurization, e.g., in connection with production from adjacent fields (regional pressure drop) which can lead to the loss of resources.
Not time-critical	Not critical for immediate action.

When none of the options fit

In some cases, none of the options in the respective lists will be appropriate for the specific project. The parameter that comes closest should be selected, if not possible “Other” is an option in many of the lists. Please explain in “Project Attributes Comments” when Other is reported. The same applies if several of the choices are equally relevant; select one parameter and, if applicable, list the others in Project Attributes Comments.

The Project Attributes Comment can also be used to provide information e.g., that realization of the project being contingent on specific assumptions, more detailed information about the use of new technology, or technology development needs, and explanations for the decision plan.

3.3 Project Milestones

To ensure that the maturation of projects and discoveries can be followed, the authorities require an overview of the past and expected project decisions within the production licences. The type of decisions made next, indicates the project's progress in terms of studies and evaluations. The figure below illustrates the decision model used by the authorities for larger projects and developments, representing some of the possible selections in the list.

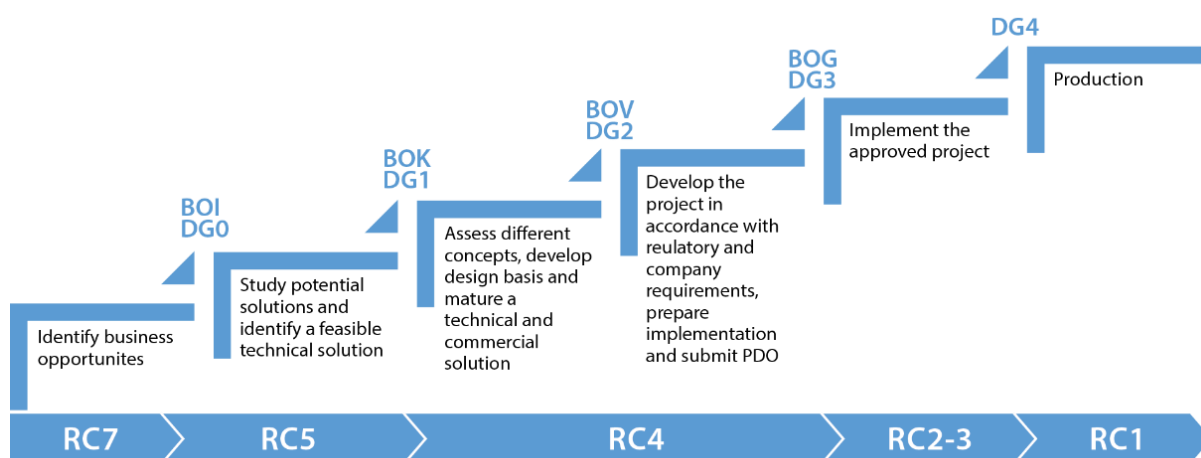


Figure 3 The connection between project maturation and resource classes

Decision Year

- The expected/planned years for future decisions must be indicated. Even if the initiation of the project is quite far into the future, the operator must still provide a year that represents the best estimate. The year selected should be realistic and not just an ambition. Decision milestones that have already been passed should also be stated, including the year.
- Decision on project initiation, BOI (DG 0)
 - Equivalent to start-up of feasibility studies. The project is a potential, but evaluation has not yet been started.
- Decision on concretization, BOK (DG 1)
 - Equivalent to start-up of concept studies. The project is initiated, and feasibility studies

are underway. Work is progressing towards a reduced list of concept options. The following activities are normally carried out during the feasibility study phase up to a decision on concretization:

- The concept or resource base for the project is reviewed, evaluated, and described
- The market for the proposed products is evaluated
- Based on technical studies, potential feasible technical solutions are outlined for the field development, transport system, treatment facility, etc.
- HSE consequences are evaluated
- A cost estimate is prepared for the project; this will normally satisfy a range of +/- 40 per cent
- The probable profitability of the business concept will be documented
- An evaluation is made of the uncertainty associated with the project, including resource base, market, technical solution, HSE, feasibility, supplier market, cost estimate and profitability.
- Decision to continue, BOV (DG 2)
 - Equivalent to start-up of pre-engineering and concept selection. A cost estimate with reduced uncertainty will be prepared.
- Decision to implement, BOG (DG 3)
 - The project is in the engineering phase and final approval by the licensees and submission of PDO (if applicable) is planned. The year will mark when the resources are expected to become reserves. This applies regardless of whether the final decision is submission of a PDO or made in another manner. The selected year should be realistic and not merely reflect ambition. Even if the project is in an early study phase, a year must be entered as the best estimate, given certain assumptions. For discoveries/projects that will be phased into a (parent) facility when capacity becomes available, this should be specified in 'Project Attribute Comment', column AB in the template workbook.
- Start-Up (DG4)
 - The date when production from a project or the operation of an infrastructure project will start
 - DG4Base reflects the expected start-up date
 - DG4Early could reflect an ambition start-up date
 - DG4Late reflects possible delays that could occur to the project, delaying start-up

The DG years should be consistent with the resource class for the profile. Example: volumes from wells classified as reserves, shall have DG1-DG3 when these criteria are met even though DG3 (drilling plan) for individual wells are not yet approved.

3.4 Resource Classification in Projects and Related Problem Areas

Reporting shall be in accordance with the Norwegian Offshore Directorate's [resource classification](#) system. For descriptions and correct use of the classification, use the linked guidelines.

3.4.1 Clarifying Reserves and Contingent Resources

Additional volumes in field projects must be classified either as reserves or as contingent resources.

The following criteria shall be applied to classify projects as **reserves**:

1. The project is regarded as normal optimization within approved plans, e.g.:
 - Better reservoir management
 - Improved sweep
 - Well maintenance/re-completions
 - 4D seismic
 - Improvements to existing production facilities
2. Well-projects that have a high probability of implementation, where the following conditions are met:
 - Wells can be drilled from an available drilling facility
 - Wells can be drilled with available technology
 - Wells that are a part of a long-range plan for future activity within areas covered by an approved PDO

The probability of implementation should consider:

- Economy of drilling targets based on expected production, and all costs related to drilling and maintenance of drilling facilities.
- Technical feasibility of drilling with respect to depleted reservoirs, faults, rock mechanical problems, complex reservoirs, and well integrity.
- Availability of drilling facility without additional major investment. For investment in new drilling facility, the completion date of the new facility should be taken into consideration.
- Availability of infrastructure, such as sub-sea installations and risers.

All projects including wells mentioned above shall be reported in resource class, RC 0+1, 2 or 3.

Well projects classified as reserves may also be reported separately, as follows:

- RC0+1: Projects with wells in production
- RC2: Projects with wells with approved budget
- RC3: Projects with wells that can be reported as reserves, without approved budget.

Note that wells planned to be drilled, but which do not meet the criteria above, shall be classified as contingent projects in RC 4, 5 or 7.

Examples of other projects with **contingent resources** on fields include:

- Recovery methods under evaluation or significant expansion of existing recovery methods that will yield extra volumes and a higher recovery factor if implemented (Project Category A), or
- Segments/ parts of the reservoir not currently PDO-approved, and which will yield increased STOOIP/GIIP (project category F), or
- Changes to new form of operation, new or modified facility that will yield higher/accelerated production and possibly also lower costs.
- Projects that will result in significantly longer lifetime for the field.

In all cases, the project must undergo a defined decision process with milestones/decision gates, and costs must be included.

The **reserves** reported should be considered profitable, based on long-term assumptions regarding product prices and operating costs. Projects where most of the investments are sunk costs should be reported as reserves when total cash flow, including contingent resources, are expected to be profitable.

At some point, continued operation for a field will become unprofitable. Depending on other possibilities for continued operation, the so-called uneconomic tail production should be reported as a contingent project. If there is a reasonable probability for continued operation based on contingent or undiscovered resources, not restricted to current license acreage, this should preferably be reported in RC5A. If more immature, the project should be reported in RC7A.

Blow-down of gas caps on the fields should be reported in a separate project group. This applies to projects that describe a change in production strategy for gas (compression, blow-down, etc.). The reason for this, is the uncertainty of when these projects start. It is therefore useful to receive separate profiles so this can be taken into consideration when the Directorate's aggregated prognoses are prepared. Therefore, the blow-down projects that are not yet producing, should be reported separately.

3.4.2 Reporting of Commercial Agreements in Projects

When commercial agreements involve swaps/borrowing/deferral of volumes between fields, commercial projects in separate project group must be reported. Please select project type "Commercial".

The complexity in reporting of commercial agreements varies, and in some situations, sufficient reporting might be possible without the introduction of such projects.

Reporting of commercial agreements should follow these practices:

- Commercial agreements between fields/discoveries should be reported.
- The effects of commercial agreements should be reported as separate projects and project groups depending on number of objects involved.
 - To avoid unnecessary feedback in the validation, you should choose "CommercialAgreement" as project type in the attribute area regardless of resource class.
- If a commercial agreement is expected, the commercial effects should be reported. The timing of reporting depends on the availability of the information for the discovery/field at the date of reporting. This is not related to a decision gate (DG) for the discovery. Please indicate whether all parties have agreed to the commercial agreement or if it is in progress in "GeneralDescription".
- If only one party anticipates the need for commercial agreement, this must be reported. "GeneralDescription" must be used to explain the preconditions for the agreement and the expected host field.

3.4.3 Use of RC6 in Fields and Discoveries

RC6 is used for deposits that, even in the long-term, are unlikely to be developed profitably, and for resources in minor, non-tested discoveries where recovery is not very likely. If the deposit is a supplementary resource to a field, it is reported under the field. Stand-alone discoveries must be reported separately.

Improved recovery measures on fields (Project Category A) that have been evaluated and found to be unprofitable, should not be reported in RC6. If resources can be realized with other measures later, they could be included in RC7A.

3.4.4 Undiscovered Resources in/near Fields and Discoveries

The main rule is that undiscovered, recoverable risked volumes should be reported in RC8. Risked volumes are calculated by multiplying expected recoverable petroleum quantities, given a discovery, by the probability of making a discovery. The total risked volume that lies

completely or partly within own licensed area and can be recovered in connection with the field/discovery, shall be reported.

Undiscovered recoverable resources in or near fields and discoveries comprise either prospects or undrilled segments within the field/discovery. Undrilled segments which are not defined as a separate prospect must be included in the volumes for the field/discovery. Prospects which are included in the base case of a submitted PDO or a request for PDO exemption must be reported as discovered resources.

Prospects that extend over the boundaries of a production licence, or into adjoining production licences, are to be reported as total risked volumes.

4 Data Reporting Phase

In the Data reporting phase, the data should be reported according to agreed scope within agreed framework.

4.1 Reporting of Petroleum Resources

This section describes the requirements for reporting petroleum resources in the RNB, including hydrocarbons originally in place and recoverable resources, in accordance with the confirmed scope and resource classification.

The percentage of resources attributed to Norway (normally 100 per cent) must be clearly stated. For those cases where the resources extend into another country's continental shelf, use the latest official allocation of resources between Norway and the respective country. For discoveries, please state the existing agreement between the parties involved.

4.1.1 Originally in Place Resources

The resource overview shall be completed for all fields and discoveries, unless otherwise agreed with the Directorate. Fields and discoveries often have projects also in higher resource classes with associated resources.

Hydrocarbons originally in place shall be reported for each deposit available on the reporting object. The hydrocarbons are categorised into oil, associated liquid (condensate), associated gas and/or free gas, independently of the sales products. Gas volumes shall be reported at the actual calorific value. All estimates shall be given with uncertainty: high (P10), low (P90) and base estimate (expected value).

In the reporting of hydrocarbons originally in place, condensate should be reported as associated liquid, regardless of the sales product.

Basis for reserves is information that must be reported for each deposit in the reporting object. All deposits that have produced, are currently producing or are subject to a submitted PDO or a PDO exemption must be set to "TRUE". All deposits that have never been approved for production must be set to "FALSE".

4.1.2 Recoverable Resources

Recoverable resources shall be stated for all projects reported on the object.

The resources should be reported as sales products; oil, NGL, condensate and gas. The sales products shall, to the greatest extent possible, be reported in the same way as they will be reported to the Directorate (DISKOS – Saleable Production) in the regular monthly reporting. This means that condensate sold as oil should be reported as oil, and associated liquid from gas fields shall be reported as oil if the liquid is sold as oil. Recoverable gas comprises quantities which are sold, physically delivered, or planned to be delivered from the asset.

If there are any changes to the definition of sales products during the operating period of a field, the date of the change should be reflected in the RNB reporting. This means the change should be reflected in the same way as it is reported to DISKOS (Saleable Production).

Gas flared or used for fuel shall not be included in the resource base.

For all projects the high (P10), low (P90) and base estimate (expected value) shall be reported for recoverable resources.

Guidelines for Initiation, Scope and Data Reporting of RNB

Table 11 Uncertainty categories

Uncertainty category	Definition	Explanation
Low estimate (L)	Low estimate of petroleum volumes that are expected to be recovered from a project.	The low estimate must be lower than the base estimate. The probability of being able to recover the indicated estimate or more must be shown (e.g., P90). Compared with the base estimate, the low estimate should express potential negative changes with regards to mapping of the reservoir, reservoir/fluid parameters and/or recovery rate.
Base estimate (B)	Best estimate of petroleum volumes that are expected to be recovered from a project.	The base estimate must reflect the current understanding of the scope, properties, and recovery rate of the reservoir. The base estimate will be calculated using a deterministic or stochastic method. If the base estimate was calculated using a stochastic method, the base estimate shall be stated as the expected value.
High estimate (H)	High estimate of petroleum volumes that are expected to be recovered from a project.	The high estimate must be higher than the base estimate. The probability of being able to recover the indicated estimate or more must be shown (e.g., P10). Compared with the base estimate, the high estimate should express potential positive changes with regards to mapping of the reservoir, reservoir/fluid parameters and/or recovery rate.

RC0

Fields under decommission may be exempt from reporting resources. This will be clarified during the Initiate phase, provided that there are no projects in other resource classes and the historic sales from the field has been properly reported in previous RNB.

RC1-5

For projects in RC1-5, the recoverable resources are normally equivalent to the sum of the reported sales profiles. However, some fields and discoveries with commercial agreements for swaps/borrowing/deferral of volumes need special handling (see section 3.4 above for more information).

At least one Project Group shall be prepared for each resource class in which a project is reported.

In total, the field/discovery should not report negative resource estimates, but fields and discoveries can have projects with negative resource estimates.

Reporting of historical production from fields where production has ceased has been challenging to get correct. Fields that have ceased production shall report the total production for the prior production period as a separate project with RC0, where the production for all products is identical to what has been reported to DISKOS (Saleable Production). Fields without potential for further activity and where all cessation costs have been spent before the previous year, should not be reported.

RC6 and RC7

For projects in RC6 and 7 only report recoverable resources including information about evaluations that have been performed, and further plans for the project are provided in the explanation “RC6-7Description”.

RC7A

For projects in RC7A, the resource estimate should reflect a long-term expectation of the final recovery factor for the field/discovery due to anticipated technological development. The low estimate should reflect a long-term expectation of the final recovery factor for the field/discovery assuming a moderate technological development. The high estimate should reflect a more optimistic, long-term objective for the final recovery factor for the field/discovery assuming an expansive technological development.

RC8

Estimates must be provided for recoverable resources in prospects located within separate production licences or unitized fields that, if discovered, will highly likely be tied into the field or discovery in which they are reported in. Prospects that extend into adjacent production licences must be reported with the total estimated volumes. It must be ensured that the same prospect is not reported simultaneously by other fields/discoveries. The resource estimate must be risk-weighted and should reflect the estimated volumes multiplied by the probability of making a discovery.

Changes in the reserve- and resource estimates:

Changes in the reserve- and resource estimates compared to the previous RNB reporting must be entered in “ResourceExplanation”. If the change in reserves for oil and gas is $\pm 0,5$ million Sm^3 o.e. or more, the reasons for the change must be described. As a minimum, these reasons should include whether the changes are due to development decisions, well decisions or updates to the model and assumption.

Changes in total recoverable resource estimates of more than 5 per cent are considered significant and must be explained.

4.2 Reporting of Profiles

This section describes the requirements for reporting Project Groups and associated profiles in the RNB, based on the confirmed scope. The main reporting principles are set out below.

Project Groups: are entities as they are defined in the scope that contain one or more projects on which the operator must report profiles for. Each Project Group is identified by its name, a unique “ProjectGroupID” and the reporting object to which it belongs. All Project Groups in RC0-5 must include profiles.

Profiles: are different data items (yearly or monthly data) that the operator must report on.

Time horizon: The operator should report complete profiles for the projects, assuming profitable operations continue beyond the expiry of the licence. Relevant columns for costs and emissions related to production, shall be filled in. If the profitability of a project depends on other projects, such as in case of uneconomic tail production, this dependency should be clearly stated in a comment section for the project.

Norwegian part: If the ownership of a field or discovery is shared with another country, only the Norwegian part must be reported in the profiles, except for environmental data which shall be reported 100 per cent if the emissions take place in Norway.

NOK-values: Costs and income for the previous calendar year shall be expressed in nominal NOK terms for that year. No adjustments for inflation or deflation shall be applied to the cost numbers for previous years. All future costs and income shall be expressed in real NOK terms using the current calendar year as the reference year.

Costs: To the extent possible, reported operating costs should be distributed among the various cost components and correspond with the operating period. For next year, the RNB reporting should be in accordance with the proposed licence budget as of **October 1st**. Any discrepancies between reported estimate and the operator's proposed investment budget shall be commented in the relevant "ChangesExplanation" for the Project Group.

General Price Increases: The general price increase shall be reported by object and represents the operator's assumption for converting nominal NOK to real NOK. For this year's RNB reporting, the year of the reporting date shall be used as the reference year. The general price increase should be applied to convert nominal figures for future years into values in the reference year. Figures for years prior to the reference year should be expressed in nominal terms.

Changes in Project Groups: Each Project Group includes description and explanation of variables. Please use this extensively for information about the Project Group.

Change explanations shall be provided when there are significant changes from the previous reporting. This applies in particular to:

- Changes in total recoverable resource exceeding 5 per cent
- Changes in any individual year within the next ten-year period exceeding 10 per cent or more than 1 million Sm³ o.e.
- Changes in total investment exceeding 5 per cent or more than NOK 500 million in any single year
- Changes in operating costs exceeding NOK 300 million per year
- For "Disposal costs" and "Other income", changes in the total estimates exceeding NOK 300 million

The description and explanation of variables can be used to explain significant variations in the profiles reported this year. For projects reported with operating costs in basis profile, the description and explanation of variables in this profile sheet is used to explain nonconformities. Deviations from proposed budget should also be explained.

Continued Facility Operations: If production in a Project Group has ceased while one or more other Project Groups extend the operation of the object, profiles associated with the continued operation should preferably be reported in a Project Group representing the continued operation. This includes operating costs, environmental emissions and discharges, as well as deferred shutdown and disposal costs.

Overview of Profile Types in Project Groups: For fields, discoveries and TUF in RC0, 0+1, 1, 2, 3, 4 and 5, data must be reported annually. In the Collabor8 data template, the 'Profiles' tab includes the following data types:

- Production volume (production and injection, sale of petroleum and other revenues, and physical rich gas/dry gas deliveries)
- Finance (investments, operating costs, tariffs, and other costs)
- Environment

4.2.1 Production Volume

The following section provides guidance on how to report liquid and gas profiles. Please consider the points below:

- Reporting is requested for the **sales product**, for example condensate sold as oil should be reported as oil.
- For individual profiles **negative rates** can occur in some years, for example, a profile for a project that entails acceleration of the oil production or increased gas injection, however the sum of yearly data for all profiles for every object should be positive. Otherwise, the deviation should be explained in comments.
- Reporting of **commercial agreements** involving swaps/borrowing/deferral of volumes are described in subsection “Resources and Profiles Regarding Commercial Agreements” below.

4.2.1.1 Production and Injection Data

The profiles in the subgroup "ProductionAndInjection" refer to volumes that are produced and injected in the deposits in the same field. They do not include injection into other fields.

4.2.1.2 Sale of Oil, NGL and Condensate

For oil, annual base (expected) estimates must be reported with uncertainty estimates if the project is in RC (0+1) - 4. For NGL and condensate, only annual base (expected) estimates are to be reported.

The high and low estimates must describe the sample space for the relevant calendar year including both general reservoir uncertainty and operational uncertainty. Operational uncertainty shall reflect the progress in well drilling, the productivity of the wells, production capacity in processing facilities, etc.

The total of low estimates for annual production will typically be lower than the low estimate for the resource estimate. This is because uncertainty in annual volumes includes factors that are not correlated from year to year—such as operational regularity. It is also unlikely that the low estimate will occur every year. Similarly, the total of annual high estimates will generally exceed the high estimate presented in the resource overview.

4.2.1.3 Transport, Sale, and Purchase of Gas

Transport and sale of gas must be reported independently of the granted production permit. If the expected volumes exceed the existing production permit, this must be clearly stated.

Note that some of the gas data is to be reported according to calendar year (1 January – 31 December), while other data is to be reported according to gas year. The gas year (n) runs from 1 October in year (n) to 1 October in year (n+1). If it is difficult to convert between gas year and calendar year, please contact the Directorate.

The Directorate collaborates with Gassco on the reporting process. It is important that profile information submitted to the Directorate is identical to the data reported in the Gas System.

All gas that the licensees may seek transport rights for in Gassled, shall be reported both in “ProductionVolumes” and in the Gas System.

Gas received as compensation for services (such as storage, treatment, and transport), is not defined as purchase and shall not be reported.

For reporting of uncertainty and production start-up, the same principles as for oil are used as a basis (see subsection “Sale of Oil, NGL and Condensate” 0 above).

The table below summarizes the reporting of different gas types.

Table 12 Overview of gas types

Product	Profile name				
	DryGasLow DryGasBase DryGasHigh	PhysicalDryGas	PhysicalRichGas	SaleableGasCalenderYear	SaleableGasGasYear
Dry gas	δ	δ		δ	δ
Rich gas	ρ	ρ	δ	ρ	ρ
Condensate	χ			χ	χ

- δ Gas delivered directly from the installation
 ρ Expected volumes of dry gas at sales point after processing
 χ Dry gas separated from the liquids at the terminal and sold

4.2.1.4 Monthly Profiles and Accumulated Values

Monthly sales quantities for the upcoming year must be reported separately for all products in “OilBaseMonth”, “SaleableGasMonth”, “NglBaseMonth” and CondensateBaseMonth”. The expected value is to be reported for all Project Groups with expected sales volumes the upcoming year and the total monthly figures must match the annual totals reported for each respective Project Group. It is important to account for differences in the number of days per month, as well as any planned workovers.

Accumulated quantities must be reported for production volumes, covering all years with historical sales and transport of petroleum prior to the start of yearly profiles. The numbers will make up the totals for different products and will be checked against the saleable resources in the projects included in the Project Group.

4.2.1.5 Gas Blow-down

For these types of projects, it is preferable to obtain gas and associated liquid profiles, as well as investment profiles in a separate Project Group. Operating costs and environmental profiles can still be reported in the main project, unless the project involves new power-generating equipment.

4.2.1.6 Commercial Agreements

Gas purchased from other fields for injection purposes, which will later be exported, should not be included in the buyer’s resource base. These volumes should be listed in a separate row in the resource overview as negative numbers.

If gas is delivered to another field/discovery for injection or other use, please specify the actual field/discovery. If the gas is given away as payment for a service or if the gas is sold, this should be explained in “ResourceChangesExplanation” per object.

When products are delivered in kind to other fields, the recipient should list the volumes in a separate row in the resource overview, if these volumes will be sold. Note the following:

- For accounting it is crucial that the different parties report the same effect of the commercial agreement, ensuring that the total effect is zero. If the agreements are not ready for RNB reporting, the Directorate can ask for the commercial effects in a separate Excel file. Please comment in “GeneralDescription” for the relevant project group on whether the other field/discovery is expected to report.
- The gas profiles reported should be based on the same definitions as in Table 12.
- The sum of all profiles reported should give the correct total income profiles corresponding to the total resources. The project resource included in a Project Group should correspond to the sum of the sales profiles in the same Project Group.
- In total the field/discovery should not report negative total resources. If it is expected that a development of a discovery will reduce total saleable products, please report physical products separately from the total effect. Total saleable can then be adjusted in Project Group for commercial agreements.
- “GeneralDescription” should be used to describe commercial setups and assumptions.
- Bilateral agreements between individual companies (e.g., shipper agreements) should not be reported.

4.2.2 Finance

The [Joint Operating Agreement](#) (JOA), which is an appendix to the Licence Agreement, specifies which cost items the licensees are obliged to report in their budgets, work programs etc. The JOA consists of 9 main items with sub-items (and sub-sub-items).

Reporting to the Directorate should primarily be in accordance with the item structure outlined in the JOA. In some cases, operators may be asked to provide more detailed reporting than what is specified in the JOA. In other cases, operator may be requested to report more aggregated data. This applies to both investment costs and operating costs.

4.2.2.1 Investments (JOA, item 5)

Reporting to the RNB regarding investment costs differ on certain items from the structure in the JOA. The table below shows where this is applicable.

Table 13 Investment costs

Structure in the JOA	Profile name in the RNB
5.1 Development investments	Development investments shall be reported separately for: - NewSubseaFacilities - NewFloatingFacilities - NewFixedFacilities - Pipeline - LandFacility - OtherDevelopment
5.2 Operating investments	InvestmentModifications
5.3 Production drilling	Investments in development wells shall be reported separately for: - DevWellsMobileDrillingCapex - DevWellsPermanentDrillingCapex - ProductionDrilling

4.2.2.2 Development Investments (JOA, item 5.1)

Development investments refer to capital expenditures related to the development of new petroleum resources. According to the JOA:

“Development investments concern the development of new resources. There will always be concept studies before such an investment is made. The budget for the project is sanctioned by an approved PDO/PIO. Some projects are exempted from the PDO requirement.”

Development investments also include capital expenditures related to major CO₂-reducing measures, such as power from shore.

The profile “OtherDevelopment” is used as a general profile that includes all other remaining development investments.

Please ensure consistency between the type of development investment and the development solution reported in the scope for projects in the Project Groups for RC3-5.

Different investment profiles are expected and will, to some extent, be part of the validation when uploading data to the Directorate. For example, investments in subsea development must be divided between subsea equipment, pipelines and necessary investments in host facilities (“OtherDevelopment”). For more details, please refer to the document outlining the validation rules.

4.2.2.3 Operating Investments (JOA, item 5.2)

This will normally be investments in operating equipment that have been put to use (after the project investment was made) and that are not classified as maintenance. We refer to the JOA which states what to be included in item 5.2.

4.2.2.4 Development Wells (JOA, item 5.3)

The reporting regarding development wells must differentiate between wells drilled from fixed and mobile facilities.

Please note that the Directorate uses the term “development wells” instead of “production wells” and “development drilling” rather than “production drilling”. Investments related to development drilling that cannot be directly attributed to specific wells, such as seismic surveys, well intervention (specified as Capex according to the JOA) and associated activities mentioned above, must be reported separately and kept distinct from well-specific investments.

For more details, we refer to the JOA.

Number of development wells: New wells include all wellbores that receive their own designation in accordance with the Directorate’s rules for naming wells and wellbores [Well Classification](#). Please note that a side-track and each branch in a multilateral well shall count as a separate wellbore. Development wells must be reported as follows:

- Both production and injection wells must be included in number of development wells and associated costs.
- Pilots and observation wells drilled to establish an efficient wellbore should not be included in the number of development wells. However, costs related to these wells must still be reported. This ensures that the calculation of average well cost reflects the total cost of achieving one functional well.
- If the purpose of a well changes, it does not count as a new well. The number of wells remains unchanged, but the costs related to the conversion must be reported.
- Exploration wells (wildcat and appraisal wells) must NOT be included in the number of development wells nor in the well cost reporting.
- Disposal wells must be included in both the number of development wells and costs.

The number of development wells from mobile and permanently placed facilities must be reported. The following definition applies:

- A mobile drilling facility is a drilling facility intended for use on multiple fields.
- A permanently placed drilling facility is intended to remain on a specific field during the production period, even if it is physically movable. This includes floating facilities and jack-up rigs equipped with drilling and processing equipment, provided they are intended to stay in place throughout production.

The classification is therefore not based on whether the facility can physically be moved, but rather on its intended use during the production period.

Well costs: Costs associated with development wells; disposal wells and costs related to pilot and observation wells shall be reported.

The number of wells drilled from fixed and mobile facilities each year must align with the costs reported for development wells. The number of wells may be reported as a decimal figure (e.g., 3.2) if the wells are not completed within the calendar year.

4.2.2.5 Operating Costs, (JOA, item 6)

The reporting to the RNB regarding operating costs differs on certain items from the structure in the JOA. The table below shows where this is applicable.

Table 14 Operational costs

Structure in the JOA	Profile name in the RNB
6.1 Operational preparations	OperationalPreparations
6.2 Operating costs and support activities	OrdinaryOperatingCosts Maintenance WellMaintenance OperatingModifications SubseaOperationsAndMaintenance PlatformServices Administration HSE ReservoirManagementAndDevelopment BusinessDevelopment
6.2.1 Operation (ordinary operating costs)	
6.2.2 Maintenance	
6.2.3 Well maintenance	
6.2.4 Modifications	
6.2.5 Subsea operations and maintenance	
6.2.6 Platform services	
6.2.7 Administration	
6.2.8 HSE	
6.2.9 Reservoir management and development	
6.2.10 Business development	
6.3 Logistics	LogisticsCost
6.3.1 Maritime operations	
6.3.2 Air transport	
6.3.3 Supply bases	
6.3.4 Preparedness	
6.4 Tariff costs	See section 4.2.2.7 below
6.5 Other operating costs	OtherOperatingCosts CostPurchaseOfGas

For more details, we refer to the JOA.

Shared Facilities (Costs): Some fields or development projects share common facilities to achieve cost-efficient resource management. Typical cases are:

- Development of deposits in different production licences sharing common facilities
- Power from shore projects involving different fields

For such projects, all investments and operating costs should be reported by the operator of the shared facilities. Other fields or discoveries that pay for the use of these facilities should only report their share of investment or operating cost under “TariffCostsCostSharingCapex” or “TariffCostsCostSharingOpex”. For RC1 and RC2 the shared costs are to be reported by the operator of the shared facilities.

When different projects within a specific field share new common facilities, all investments and operating costs related to the new facilities must be reported in a single Project Group. In such cases, no cost sharing should be reported.

Distribution of a field’s total operating costs on individual projects: Projects that result in significant changes in operating costs cannot be reported in the basis profile. Examples of such projects include new facilities, new expensive equipment/drainage strategy and cost reduction project.

It is not necessary to report separate operating costs for a project on a field if no significant changes are expected in the operating costs on the facility. Examples of such projects include well work (e.g. interventions or maintenance), optimizations within reservoir management, facility upgrades, etc.

If any of these projects result in extended lifetime for the field, the total operating costs must also be extended accordingly.

4.2.2.6 Shut Down and Removal (JOA, item 8)

Costs associated with shutdown and final disposal shall be reported. The time schedule for the activity must be practically possible to carry out. In a supplementary project that can extend the lifetime of the same field, costs related to shut down and removal/disposal may be postponed. Shutdown- and final disposal costs are then subtracted from the Project Group for the supplementary project and added to the year(s) the removal/disposal of facility is taking place. An example is given below:

A project in RC1 is shown in the left table. The right table illustrates a supplementary project in RC5 that can extend the lifetime of the field, thereby delaying shutdown and final disposal costs.

Table 15 Shutdown and removal costs-example case

OtherCosts			OtherCosts		
Year	ShutDownCosts JOA 8.1	FinalDisposalCosts JOA 8.2	Year	ShutDownCosts JOA 8.1	FinalDisposalCosts JOA 8.2
	million NOK	million NOK		million NOK	million NOK
Total	1400	1000	Total	0	0
2027	700	500	2027	-700	-500
2028	700	500	2028	-700	-500
2029			2029		
2030			2030		
.....					
2035			2035	700	500
2036			2036	700	500
2037			2037		

4.2.2.7 Tariff Income and Cost

Tariff income and tariff costs shall be reported, assuming that they entail a payment obligation.

Tariffs per field: Tariffs shall be equivalent to 100 per cent of the field (or 100 per cent of the Norwegian share). If all licensees do not receive the same tariffs/have the same tariff costs, an estimate must be calculated, e.g., calculated as the operator's tariffs / the operator's share in the joint venture.

Reporting period: Tariff income/tariff costs shall, as for the Project Group, be reported for the entire licence period for the project, or for as long as income/costs are expected to occur for the project (longest period).

ExternalReportingObjectReference: When tariff income or tariff costs are reported, each profile must reference the reporting object that is the provider or receiver of the corresponding tariff service. For objects outside Norwegian petroleum activity there are “dummy objects” available, for example “EXPORT_UK”.

4.2.2.7.1 Tariff Income

Tariff income must be reported for fields that receive tariff from other fields/projects and shall normally include tariff income from projects in RC1-2. Tariff income from projects in RC3-4 shall normally not be included by the receiving party but shall be reported as tariff cost by these projects, ref section 0 below. In certain cases, tariff income from RC3-5 must be reported by the receiving party, this must be agreed upon with the Directorate and described in “TariffIncomeExplanation”.

The Directorate requires actual payments to be reported, broken down by tariff provider and tariff type. Note that the tariff providers are described through “ExternalReportingObjectReference” for each profile.

Tariff revenues may also include reimbursement of operating costs resulting from cost-sharing agreements with associated fields.

Free text and additional details can be added in the explanation property on each tariff income profile. This should not be confused with “TariffIncomeExplanation”, which is a general free-text field for describing tariff income overall.

Delimitation: Tariff income shall include all payments for services provided to other fields or to facilities outside the Norwegian continental shelf, related to the processing, transport, storage, modulation, etc. of petroleum. It shall also include any reimbursement of operating costs/investments that the relevant project has incurred and that are covered by other parties under agreements for the treatment and/or transport of petroleum.

4.2.2.7.2 Tariff Costs

Tariff costs must be reported for projects in RC3-4 where such costs apply. If data related to OPEX sharing and/or CAPEX sharing is available for RC5, it is encouraged to include this as well. Service providers must be identified by their NPDID and type of each provider. Free text and additional details may be added in the sheet “TariffCostExplanation” per project group reported.

Except for tariffs on foreign installations, tariff costs for RC0-2 should not be reported. Tariff costs to Norwegian installations, associated with the projects in RC0-2, will be accounted for when the relevant fields report income from third-party processing. In addition, pipelines and terminals will provide estimates of their income. The Directorate will incorporate and allocate

this income as costs for the relevant fields as part of the comparison of the figures associated with National Budget Reporting.

Delimitation: Tariff costs must include all payments for services provided by other fields on the Norwegian shelf related to the treatment, transport, storage, modulation and similar activities involving petroleum.

- Only tariff costs that are or will be included in the licence budget should be reported. Costs that only occur in the operator's internal accounts should not be reported.
- For the purposes of this reporting, imported tariff services (i.e. use of foreign installations) refer to payments for access to foreign facilities and pipelines. The Directorate receives a calculation basis for Norpipe UK and Norsea Pipeline; therefore tariffs paid to these systems should not be reported.

Note that import of tariff services (i.e., use of foreign installations), meaning costs associated with the use of transport or processing facilities that are either geographically or, under the Petroleum Act, outside the Norwegian continental shelf area, but which are still deductible for petroleum tax purposes, shall be reported. for both RC0-2 and projects in RC3-4.

Any tariff costs incurred after the expiry of the licence period for a project may be reported as an estimated annual amount, for example, based on the level prior to licence expiry.

Only the Norwegian part of the tariffs shall be reported.

If there are other significant operating costs beyond tariffs/rebates that are not covered by the joint venture or equivalent budgets, relevant information must be provided separately, if applicable. Operating costs are considered significant if they exceed NOK 50 million per year or NOK 300 million in total over the next ten years.

4.2.3 Environment

The environmental forecasts include emissions to air and/or discharges to sea from the production facilities on the respective fields and their connected fields.

Alternative power projects related to existing infrastructure must be reported with associated costs and emissions if they have passed or are expected to pass, DG0 in the current year. These projects must be reported in a separate profile including emission reductions for both the main field and any associated fields, as well as for power-from-shore solutions if applicable. The decision to terminate separate reporting for such projects must be made during the Scope phase.

Main principles:

- For reserves (RC1-RC3), environmental data must be reported for fields, transport systems and land facilities where emissions or discharges physically occur. Fields with only subsea installations are exempt from reporting environmental data beyond drilling-related emissions. Forecasts must reflect emissions and discharges based on current technology and any reduction measures implemented by the licensee.
- A different principle applies to RC4 and RC5. Environmental emissions and discharges, along with the underlying assumptions, must be reported for the respective field or discovery, unless reporting is covered by an agreement with the proposed host. Emissions and discharges must be reported as the projects "net contribution" to the environment.

- Associated fields that are included in the calculations of disposal, consumption, discharge and emission forecast shall be listed. Both the host and the satellite field must indicate whether the reporting is included in other objects. Use:
 - “EnvironmentalDataIncludedFrom” for objects reporting environmental influence from included objects.
 - “EnvironmentalDataReportedBy” for objects where emissions will be realized on another object.

This information must be reported using NPDID and type for the objects, in the “AssociatedObjects” sheet of template. Forecasts must be based on current plans. Any potential measures under consideration that could lead to emission/discharge reductions, beyond what can be achieved using current technology, must be described in the comments for environmental data.

- Border fields/discoveries with facilities located entirely on the Norwegian shelf, must report the total amount of emissions/discharges.

4.2.3.1 Emissions

Emissions of CO₂ and NO_x: Total emissions of CO₂ and NO_x from fuel gas, flaring and diesel include emissions from permanent facilities, mobile facilities linked to a permanent facility in production (activities subject to the CO₂ tax) and facilities that are not covered under the CO₂ Tax Act.

For reserves (RC1-3), the total CO₂ and NO_x emissions shall be divided between the contributions from fuel gas, flaring, diesel, and activity from mobile facilities.

For RC4 and RC5 it is required to report the total prognosis for emissions of CO₂ and NO_x, respectively. When possible, please specify these emissions according to contributions from fuel, flare, diesel, and activity from mobile facilities.

Emissions from activity related to exploration wells shall not be reported.

Emissions of nmVOC and CH₄: Total emissions of nmVOC and CH₄ from diffuse emission sources, cold venting and combustions (vent, turbines, motors, boilers, furnace, well tests, well cleaning or others) shall be reported. The sources of these emissions will be facility specific. Emissions of natural gas from all systems that handle hydrocarbons shall be included. Total emissions reported in “nmVocOther” and “CH₄Other” should be sum of all sources, except for storage and loading reported separately as in Footprint.

Emissions associated with storing and loading of oil/NGL/condensate shall be reported in accordance with adopted measures or as planned by the operator (in cases where a final decision has not yet been made).

For facilities that carry out storage and loading for other fields, these volumes and their associated emissions shall also be included.

4.2.3.2 Consumption

Use of power-from-shore in the petroleum industry will have consequences for the whole power system onshore. Information regarding both energy requirements and power demand (reported units are GWh and MW) from the sector of the petroleum industry that gets power from shore is necessary, both to secure an effective operation of the power system onshore, and to help plan for prudent development over time.

It is important when planning to have the best possible overview and knowledge of both energy consumption and power demand. Power demand from the onshore grid, measured as

maximum load during a year, from the installations that get power from shore will vary over time. This applies to both facilities that receive power from shore via subsea cables and land facilities that are directly connected to the domestic power grid. It is the power demand that regulates the dimensioning requirement of the transmission capacity in the power grid.