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May 27, 2014

OIL SANDS INFORMATION BULLETIN 2014-10

Subject: Cost Allocation Orders - Reporting requirements for Annual Reports

This Information Bulletin (IB) is for all operators whose OSR Projects are subject to a cost allocation (Ministerial) order issued under section 11.1 of the [Oil Sands Royalty Regulation, 2009 \(OSRR'09\)](#).

Most of the cost allocation orders have been issued as part of the approval or amendment order in respect of the OSR Project. Each order specifies, for a number of capital assets or engineering systems, the cost allocation methodologies for allocating the portion of the cost that is an allowed cost as determined under the [Oil Sands Allowed Costs \(Ministerial\) Regulation](#), as well as the reporting requirements for each cost allocation methodology to be submitted as a Cost Allocation Methodology Report (CAMR).

The OSRR'09 requires operators to submit, on an annual basis, their Cost Allocation Methodology Reports (CAMR's) for each of the cost allocation methodologies in respect of their OSR Projects.

CAMR's for a given year are required to be submitted as part of the annual reporting by March 31 of the following year, under section 39(1) of the OSRR'09. Please note that penalties under section 44 of the OSRR'09 may be applied if the royalty requirements under sections 36 to 42 ("reporting") are not adhered to.

CAMR's are to be submitted through the Electronic Transfer System (ETS), under Royalty Reporting, through the Department's Oil Sands Administrative and Strategic Information System (OASIS). OASIS will not validate any of the information in these reports. Reports will be subject to verification by the Oil Sands Division. The following document types are accepted: Word, Excel or PDF. Operators who currently have permission to submit royalty reports will have the ability to submit the Cost Allocation Methodology Reports. There is no need to apply for enhanced access to ETS.

If operators believe it necessary to amend a CAMR, a revised copy will need to be submitted through ETS. If the change to the Cost Allocation Methodology affects the Annual Reports, the Annual Reports will also need to be adjusted and re-submitted. Similarly, if the Annual Report is revised, the CAMR may also need to be adjusted and re-submitted. ETS allows an Operator to upload multiple files in a submission, as long as they all belong to the same OSR Project. ETS also allows for operators to choose the year in which a report is filed or refiled.

Questions regarding this Information Bulletin may be directed to:

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