

IRAQI

EITI 2016

Annual Report

Addendum



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List of Abbreviations

BP	British Petroleum
CNOOCI	China National Offshore Oil Corporation Iraq
MoIM	Ministry of Industry and Minerals of the Republic of Iraq
MoP	Ministry of Planning of the Republic of Iraq
MdOC	Midland Oil Company
MSG	Multi-Stakeholder Group
MoO	Ministry of Oil of the Republic of Iraq
NOC	North Oil Company
NA	Not Available
N/A	Not Applicable
IA	Independent Administrator
IEITI	Iraqi Extractive Industries Transparency Initiative
IOC	International Oil Company
IQD	Iraqi Dinar
DPC	Development and Production Contract
KRG	Kurdistan Regional Government
KOMO	Kurdistan Oil Marketing Company
KODO	Kurdistan Organization for Downstream Operations
KOTO	Kurdistan Oil Trust Organization
KNOC	Kurdistan National Oil Company
KEPCO	Kurdistan Exploration and Production Company
SDPC	Service Development and Production Contract
SOE	State-Owned Entities
SOMO	State Oil Marketing Company
PCLD	Petroleum Contracts and Licensing Directorate
PSC	Production Sharing Contract
LOIE	LUKOIL Overseas Exploration
TPAO	Turkiye Petrolleri Anonim Ortakligi
USD	Dollar of the United States of America

1. Legal framework (Requirement 2.1)

1.1 Legal reforms in the extractive sector

Further to the legal reforms stated in the IEITI 2016 report, the MSG has identified the following planned reforms in the extractive sector in federal Iraq:

- 1- Reconsideration of the Organization of Ministry of Oil Law No. 101 of 1976 (as amended)
- 2- Preparation of the necessary amendments or redrafting the National Oil Company Law No. 4 of 2018 after the federal court's decision to revoke the constitutionality of nine articles of the law
- 3- Drafting the measurement and standardization Law relating to crude oil and other products

2. License information (Requirements 2.2 and 2.3)

2.1 Field license application dates

Iraq conducted five oil and gas licensing rounds in the period from 2009 to 2018. According to the PCLD, licenses awarded through bidding rounds are allocated on the same day as submission of bids. Therefore, the dates of application and award are the same for all licenses covered by contracts with IOCs, with the exception of Ahdeb license that was not awarded under a licensing round process.

The development and production contract of Ahdeb field, was entered into on 4 June 1997, and was validated in Law No. 21 dated 1997 issued by the Revolutionary Command Council. According to the annual report for Ahdeb field presented by Al-Waha Petroleum Co. Ltd, the Ahdeb field DPC (Development and Production Contract) was frozen on 1 January 2000, due to inactivity on the ground in DPC implementation. On 23 June 2007, the Iraqi and Chinese governments signed a memorandum of understanding expressing intent to "reactivate" the DPC.

In its meeting No. 36 held on 26 August 2008, the Iraqi Council of Ministers approved the signing of the service contract for the development and production of the Ahdeb field between the North Oil Company, Al-Waha Petroleum Co. Ltd. and the Oil Marketing Company (SOMO)¹, and on 10 November 2008² the Service Development and Production Contract (SDPC) was signed between Al-Waha Petroleum Co. Ltd, SOMO (state partner), and North Oil Company (license holder). On 30 June 2010, the first party/license holder (NOC) was changed to Midland Oil Company (MDOC), an Iraqi State oil company, established and existing under the laws of the Republic of Iraq.

¹ <http://cabinet.iq/ArticleShow.aspx?ID=1428>

² Source of the contract signature date is the PCLD

On 25 April 2011, the Iraqi Parliament passed Law No. 3 of 2011³, in which they officially cancelled Revolutionary Command Council Law No. 21 of 1997.

The five licensing rounds held were held by the PCLD on the following dates:

- First licensing round: 30 June 2009
- Second licensing round: 11-12 December 2009
- Third licensing round: 20 October 2010
- Fourth licensing round: 30-31 May 2012
- Fifth licensing round: 26 April 2018

As for the Ahdeb field, an application date is not applicable since it was not awarded under a licensing process and was signed in 1997 and accordingly there is no clear history about the contracting process as the contract was signed before the establishment of the PCLD. However, it is assumed that negotiations related to this field were held during December 1995 as the Oil Exploration Company of the Ministry of Oil presented a copy of a proposal submitted by China National Petroleum Corporation and China North Industries Corporation⁴ for the Development and Production of Ahdeb oil field dated December 1995⁵.

2.2 Process for allocating fields to national oil companies

National Oil Companies are allocated fields for both national and licensing round production in accordance with each company's geographical location. Upon establishment, each national company's certificate of registration defines the areas and the governorates that the company's operations span over, in accordance with the administrative boundaries of each governorate. The fields to be operated by each national oil company are declared in a Decree by the Ministry of Oil, which is determined through recommendations made by the Reservoirs and Field Development Directorate and the Legal Directorate of the Ministry of Oil.

According to Midland Oil Company's certificate of incorporation, the company aims to support the national economy in the oil sector through the development and production of crude oil and gas in the area of operations set by the Minister of Oil for domestic consumption and export, in order to achieve the goals and development plans adopted by the Iraqi Ministry of Oil.

Basra Oil Company was established on 16 June 1969⁶. According to documents presented by Basra Oil Company, the company is authorized by the central government to extract, treat, store, and transport

³ http://parliament.iq/wp-content/uploads/2017/04/q_1_2_7.pdf

⁴ Al-Waha Petroleum Ltd is a holding joint-ventured enterprise jointly capitalized by CNPC (China National Petroleum Corporation) and China North Industries Corporation, and was founded on Dec.26,1995 (source: <http://www.petroalwaha.com/gsjj.html>)

⁵ A copy of the proposal was provided by the Oil Exploration Company of the Ministry of Oil

⁶ <https://boc.oil.gov.iq/index.php?name=Pages&op=page&pid=104>

and export crude oil and to extract gas from oil fields located within Basrah Governorate. The company's work is regulated by the Public Companies Law No, 22 of 1997 (as amended).

According to North Oil Company, the company's work is limited to the oil fields in the governorates of Kirkuk, Salah al-Din and Mosul, in addition to the pipelines of oil and gas used for export in the provinces of Kirkuk, Mosul, Salahudin, Anbar and Dohuk. The duration of the licenses are valid since the issuance of the incorporation decision (incorporation of the state company).

The Council of Ministers agreed to transfer the Missan Oil Fields Authority to a public company called Missan Oil Company in its Decision No. 246 dated 29 June 2008, and to disintegrate the authority from South Oil Company⁷. On 7 July 2008, Missan Oil Company was established/registered.

The following national oil and gas companies have published their certificates of incorporation on their website. In addition, the financial statements for some of these companies have been published on the companies' respective websites, as follows:

- Midland Oil Company
Statement of incorporation: <http://www.mdoc.oil.gov.iq/upload/upfile/ar/121.pdf>
Certificate of incorporation: <http://www.mdoc.oil.gov.iq/upload/upfile/ar/123.pdf>
Financial data: <http://www.mdoc.oil.gov.iq/upload/upfile/ar/126.pdf>
- North Oil Company
Statement of incorporation: <http://noc.oil.gov.iq/بيان%20تأسيس%20الشركة.pdf>
Certificate of incorporation: <http://noc.oil.gov.iq/مسجل%20الشركات.pdf>
Financial data: <http://noc.oil.gov.iq/2016%20a.rar>
- North Gas Company
Certificate of incorporation: www.ngc.oil.gov.iq/index.html
Financial data: <http://www.ngc.oil.gov.iq/Accounts.htm>
- South Gas Company: www.sgc.oil.gov.iq
- Dhi Qar Oil Company: <https://toc.oil.gov.iq/ar/page/transparency-initiative>
- Missan Oil Company
Certificate of incorporation: <https://moc.oil.gov.iq/upload/upfile/ar/20.pdf>
Financial data: <https://moc.oil.gov.iq/upload/upfile/ar/22.pdf>
- State Oil Marketing Company
Certificate of incorporation: <http://www.somooil.gov.iq/index.php/2015-11-14-05-40-7/121-2019-04-14-00-00-3>
Financial data: <http://www.somooil.gov.iq/index.php/2015-11-14-05-40-7/25-2016-07-26-10-11-13/116-2019-04-14-00-00-00>
- Oil Exploration Company
Certificate of incorporation: http://oec.oil.gov.iq/ar/page/establishment_certification
Financial data: http://oec.oil.gov.iq/ar/page/Final_Accounts2016

⁷ <https://moc.oil.gov.iq/index.php?name=Pages&op=page&pid=133>

According to the PCLD, no “national production” fields were transferred between any national oil companies in 2016.

Detailed information about the fields independently operated by the national oil companies is included in Appendix 1.

2.3 Licensing process in the Federal Government of Iraq

According to the PCLD, the process of transferring participating interests in service contracts is done through full or partial assignment of rights and obligations, in accordance with Article 28 of the service contracts.

The PCLD also confirmed that the same technical and financial criteria used to qualify companies during the license allocation process is used in transferring license shares. With regards to the transfer of Occidental's shares in Zubair field to Basra Oil Company, such technical and financial criteria are not applicable since the shares were transferred to a state-owned entity, which is also the license holder of the Zubair field.

The technical and financial criteria used by the PCLD in allocating and transferring licenses can be referred to by accessing Iraqi EITI website following the below link:

<http://ieiti.org.iq/en/details/732/technical-and-financial-criteria-licensing-round-allocations-and-transfer>

However, the PCLD refrained from publicly disclosing the weightings of technical and financial criteria assessed in allocation and transfer of participating interests in oil and gas service contracts, stating that such information is considered confidential.

According to the MSG's assessment of the PCLD's actual process of transferring participating interests in oil and gas service contracts, the MSG has determined that there were no non-trivial deviations from the process stipulated in Article 28 of the service contracts. The basis for the MSG's assessment is that the procedures carried out by the PCLD in the transfer process were in accordance with the provisions of Article 28 of the service contract in all respects and timings. In addition, there were no complaints during the transfer process or thereafter from any of the companies involved. Furthermore, the opinion was expressed by Dr. Sabah Al-Saadi (MSG member), which was the Deputy Director General of the Contracts and Licensing Department at the time, and who is currently the legal adviser to the Ministry.

The process applied by the PCLD in awarding and transferring licenses can be referred to in the IEITI 2016 report published on the Iraqi EITI website⁸.

⁸ <http://ieiti.org.iq/en/listing/reports-and-publications/annual-report>

2.4 Contract disclosures

With regards to contracts in the oil and gas sector in federal Iraq, the Ministry of Oil has published on its website its policy with regards to contract disclosure:

<https://oil.gov.iq/index.php?name=News&file=article&sid=2290>

2.5 Mining and Minerals Sector - License allocation

2.5.1 Contracting mechanisms

The following is a description of the methodology applied in the mining sector for allocating mining and mineral contracts. The methodology was disclosed by the MoIM, and explains the process applied by public sector mining companies in contracting with private and public companies, which is in accordance with Public Companies Law No. 22 of 1997 and based on Article 4 (section 9) of the Ministry of Industry and Minerals Law No. 38 of year 2011 (as amended). The methodology presented was formally adopted in Ministerial decision dated 16 January 2019.

- i. **Announcement of participation contracts:**
 - The public company announces its intention to enter into participation contracts in three official newspapers once, and on its official website. It also posts an announcement bulletin on the Ministry of Industry and Minerals website and sends a copy thereof to the Ministry of Foreign Affairs.
 - Bids are opened after a period of no less than 30 days from the date of bid publication.
 - If no offers are received within 30 days, the announcement remains valid until the receipt of an acceptable offer. The announcement is removed from the website after the bid has been opened, or updated to reflect the end of the purpose thereof.
 - If only a single offer is received, which is technically and financially acceptable, appropriate steps are taken to assess and analyze the offer, and the announcement remains valid in the case of non-conforming offers.
 - The public company may issue direct invitations if the subject of the contract is limited to specific and known manufacturers, and has the right to direct a single invitation in case of monopolistic companies.
- ii. **Tender and contractual requirements and conditions:**
 - Preference shall be given to international manufacturing companies that are specialized in the industrial field. Offers are also acceptable from any other companies, financial or commercial institutions, investors and/or capital owners, if their submissions are accompanied with contractual and cooperative agreements (authorization, agency or participation) with companies specialized in the field that is publicized in the tender announcement.
 - The company's date of establishment should be at least 2 years prior to the offer submission.

- The company should submit copies of company documentation including the certificate of incorporation, annual financial statements (in English for non-Arab companies), audited by an independent certified public accountant or an international audit company, for the last two consecutive years. All submitted company documents should be authenticated from the Iraqi Embassy in the company's country of origin.
- The company should provide endorsement letters from reputable banks confirming the good-standing of company's financial position and transactions, supported by a statement of account showing cash deposits for the last fiscal year, certified by the company's auditor and the Iraqi Association of Certified Auditors for Iraqi companies, and certified by the Embassy of the Republic of Iraq in the country of origin for non-Iraqi companies.
- The company should present its technical capabilities along with its plans to develop existing products or to develop new products.
- The company should present statements listing inventory of machinery and/or production lines (including number of machinery/ production lines), equipment, and its readiness to transfer technology and training detailing the projected amounts to be allocated to each category. The company should confirm that the machinery, production lines and equipment are new and from renowned sources of origin.
- The contract shall be subject to Iraqi laws and regulations to resolve disputes if any shall arise. In addition, the Iraqi Judiciary shall be the responsible party for looking into any dispute.
- The company should provide a letter of guarantee for not less than USD 100,000, based on the nature and cost of the project, to ensure the implementation of the general contract obligations.
- The provisions of Article (14) of the Companies Law No. (2) of 2017 regarding the establishment license and the necessity of opening a branch Registered in Iraq upon contracting and registering it duly with the Registrar of Companies within a period of (3) months from the date of signature or branch of the companies described in (1) above with the contracting company.

iii. Opening and assessing offers, and contract awarding phase

- A committee shall be formed in the public company to open offers/bids.
- A committee of various specialties shall be formed to assess and analyze offers received (technical, financial, legal, control and investment in the company and the factory concerned) - assessment and analysis period lasts two weeks.
- The committee raises its recommendations to the General Manager of the company in order to present the recommendations to the Board of Directors for approval.
- After the Board discusses the matter and decides to make the initial award after all the requirements mentioned above have been met, an initial tender award is granted with a condition of meeting the subsequent requirements (mentioned subsequently) within a one month period.
- The public company may conduct negotiations where offers submitted are similar or where a single offer is made, in an attempt to enhance technology, and increase the public company's share in the participation contract (the period to complete contract negotiations and meet contract requirements is one month).
- The duration of the contract shall be no less than (5) years, extendable upon recommendation from the Board of Directors and the Minister's approval.

- The integrity of the company's legal position shall be verified.

iv. Rehabilitation and operating contracts

The following mechanisms are developed in the case of entering into participation contracts in accordance with Article (15) of the Public Companies Law No. 22 of year 1997 and paragraph (b) of Article 32 of the Investment Law No. 13 of year 2006 and its amendments Law No. 50 of year 2015 for rehabilitation cases, taking into consideration the following:

- The value of the allocation should be mentioned along with a detailed description of each section presented in the second party's offer.
- The second party should insure the power station during the rehabilitation period and cover the cost of operations and maintenance during the project's period.
- The second party should cover the salaries and allowances paid to the factory employees paid as per the agreement between the parties.
- The second party should cover all costs of production. However, both parties share responsibility over marketing and sale of the products.
- Coordination committees should be formed between both parties in order to monitor production, and prepare combined monthly reports.
- The contract period should be no less than 10 years.
- Upon contract expiration, control over the factories should be given back to the first party without any reimbursements, given that the production capacity is at least at 90% of the planned capacity after rehabilitation.
- Work shall be carried out in accordance with information forms, evaluation criteria and accompanying general conditions.

v. Pre-contract phase

1. The Ministry of Planning's newsletter concerning suspended companies should be reviewed.
2. The Iraqi National Intelligence Service should be notified of the contracting and or participation with the companies as stated in the letter No, 1129 issued by the General Secretariat of the Council of Ministers, dated on 10/1/2012 and according to the following mechanism:
 - A. The Iraqi National Intelligence Service should be approached by the contracting parties directly to discuss the contracts for processing chemical materials, communications equipment, monitoring and imaging devices, weapons and explosive materials that require the approval of the government agency prior to concluding the contract. The request for approval is to be made through an information form.
 - B. Construction and processing contracts other than those mentioned in point (a) above in which are entered into with Arab and foreign companies: For such contracts, the information is provided to the government agency after signing the contracts, and within a period that does not exceed (15) days from the date of the contract. The intelligence service is responsible for reviewing this information and informing the contracting parties of any observations, if any, within 15 days from the date of receiving the information forms.

vi. **Contract signing phase**

After meeting all of the above:

- The letters of guarantee are obtained and validated before the contract is signed.
- The initial contract is prepared and footed by the legal, trade, finance, internal control, and investment departments of the public company.
- The initial draft signed and dated by both parties is presented to the Board of Directors for ratification. The investment and technical directorates should be provided with a copy of the contract for follow-up and to present the results to the Minister.

2.5.2 Contracts in the Mining Sector

A list of all contracts entered into with private sector companies in the mining and minerals sector in federal Iraq during 2016 was requested from the Ministry of Industry and Minerals, however, we were not provided with the information requested as the Ministry informed us that this information is considered confidential. The following information relates to the contracts in the cement industry and was provided by the Iraqi EITI.

Projects granted investment license by the National Investment Authority and are still in progress:

Investor	Nationality	Project	Governorate	Project cost (USD)	Award date	Completion %
Fahd El Khaleej for General Trading	Iraq	Cement Factory	Basrah	32,892,650	26/12/2017	10%

Projects granted investment license by the National Investment Authority and are completed:

Investor	Nationality	Project	Governorate	Project cost (USD)	Award date	Completion %
Al-Maysara for General Trading Company	Iraq	Al-Qa'em Cement Factory	Al-Anbar	35,000,000	16/04/2013	100%
Karbala for Cement Production Company Ltd.	Iraq	Rehabilitation and operation of Karbala cement factory	Karbala	220,000,000	20/03/2011	100%

The following is a list of projects granted by the National Investment Authority (status unspecified), which is presented by location:

Al-Muthanna governorate

	License granting date	Project name	Investor name	Company name	Investor Nationality	Project locations	Comments
1	29/10/2008	Al-Douh Cement Factory	Al-Douh for Cement Industries Ltd	China National Building Material Company (CNBM)	Iraqi	Section of land 1m Lands of Southern Municipality and Al-Salman	Commercial operation started
2	20/12/2012	Uruk Cement Factory	Kalala Construction Co. Ltd	Claudius Peters	Iraqi	Section of land 1m Lands of Southern Municipality and Al-Salman	Operations ceased
3	24/02/2013	Al-Muthanna Modern Cement Factory	Al-Muthanna Cement Company	Seeman Athrabadkan Khoy Co.	Iranian	1m Southern Badia and Al-Salman	Operational
4	18/03/2013	Iskan Cement Factory	Iskan investment and real estate development Ltd	China Machinery Engineering Corporation	Iraqi	1m Southern Badia and Al-Salman	Operations ceased
5	04/11/2013	Saman Cement Factory	Gas & Iraqi Oil Services Company and General Trading Limited Liability Company	Gas & Iraqi Oil Services Company and General Trading Limited Liability Company	Iraqi	1m Southern Badia and Al-Salman	Commercial operation began
6	20/02/2014	Uruk Cement Factory	Dar Al-Hadassah and EMAAR	Dar Al-Hadassah and EMAAR	American-Iraqi	1m Southern Badia and Al-Salman	Currently stopped operating
7	16/06/2014	Al-Baqei' Cement Factory	Anwar Al-Baqei' Cement Production Company Ltd	Anwar Al-Baqei' Cement Production Company Ltd	Iraqi	1m Southern Badia and Al-Salman	Contract was not signed
8	19/04/2015	Sur Cement Factory	Sur Dijla for General Trading & Trading Agencies	Sur Dijla for General Trading & Trading Agencies	Iraqi	1m Southern Badia and Al-Salman	
9	07/02/2016	Hilal Cement Factory	Asia Intercontinental Trading and Public Transport Co. Ltd.	CMP International AG	Iraqi	1m Southern Badia and Al-Salman	In the process of signing a contract with Sinoma International Engineering Co. Ltd
10	18/04/2017	Samawah Cement Factory	Samawah Cement Co.	Samawah Cement Co.	Iraqi	Land No.1 District 1, Al-Salman	In the process of completing the agreement

	License granting date	Project name	Investor name	Company name	Investor Nationality	Project locations	Comments
11	29/11/2017	Rehabilitation and Modernization of Samawah Cement Factory	El-Reda Group Companies General Contracting	El-Reda Group Companies General Contracting	Iraqi	Cement Company District 7 April	In the process of completing the agreement

Basrah governorate

	License granting date	Project name	Company name	Investor Nationality	Project location	Date of Execution
1	08/08/2012	Al-Mabrookh Cement Factory	Al-Mabrookh Cement Industry Limited Liability Company	Iraqi	1/7/56m	22/6/2011
2	26/12/2017	Cement Production Factory	Fahd El Khaleej for General Trading	Iraqi	Section of land numbered 1/7/56m	29/04/2018 (in accordance with letter no.140 dated 29/04/2018)

Baghdad

	License granting date	Project name	Investor name	Company name	Investor Nationality	Project location	Date of Execution	Comments
1	23/11/2009	Cement Production and Concrete Molding	Mohammad Ali Saleh	Khairat Al-Kanz Cement and Concrete Company	Iraqi	3/52 6m Awirij	01/01/2010 (in accordance with letter no.188 dated 17/01/2013)	Commercial operation started on 20/05/2010 (in accordance with letter no.470 dated 28/12/2017)

Karbala

	License granting date	Project name	Investor name	Investor Nationality	Project location	Date of Execution	Comments
1	01/03/2018	Al-Jawhara Cement Factory in Karbala	Iraq Steel Company for Industrial Investments and Manufacturing Industries, Limited	Iraqi	Section of land 1370/50 District 20 Jazeera	Execution did not take place	The State Property Department was addressed to inquire about the reason for dispositioning lands belonging to the investment and the project in accordance with letter no.1241 dated 14/01/2018. No reply yet

Kirkuk

	License granting date	Project name	Investor name	Company name	Investor Nationality	Project location	Date of Execution	Comments
1	31/03/2013	Cement Factory	KAR Company for General Contracts and Engineering Consulting and Special Security, Ltd	KAR Company for General Contracts and Engineering Consulting and Special Security, Ltd	Iraqi	Kirkuk - section of land no. 9,3, 24 2m Khoshnaw	10/04/2014	-
2	22/06/2016	Shahi Ziyen Cement Factory	-	Shahi Ziyen Industrial Investment Company	Iraqi	Section of land no. 24 2m Khoshnaw	Execution did not take place	Contract procedures and land hand over by the owner were not completed

Najaf

	License granting date	Project name	Investor name	Company name	Investor Nationality	Project location	Date of Execution	Comments
1	09/02/2016	Cement Factory	Qutaiba Farman Amin	-	Iraqi	Najaf - polluted area	-	Contract execution stage
2	16/02/2017	Cement Factory	-	Arab Guests Company for Transport	Iraqi	Najaf- section of land no.1 Shabka district - polluted area	-	Contract execution stage

Wasit

	License granting date	Project name	Investor name	Investor Nationality	Project location	Date of Execution	Comments
1	08/04/2018	Wasit Cement Factory	Star Jouda Kweijo	Iraqi	Zurbatiya-section of land no.8 8m Hashimiyah	Execution did not take place	Based on BOD's decision no. 130 dated 09/10/2018, to extend a period of 90 days for the purpose of completing the administrative procedures

Anbar

	License granting date	Project name	Company name	Investor Nationality	Project location	Date of Execution	Comments
1	24/04/2011	Al-Furat (Euphrates) Cement Factory	Nafe' Ayesh Office for Commercial Agencies	Iraqi	Ramadi District	Execution did not take place	-
2	30/09/2013	Upper Euphrates Cement Factory	Al-Marhij Co. General Trading & Construction Ltd	Iraqi	Ramadi District	Execution did not take place	Referred the legal department, recommendation to withdraw license

The following table presents cement production projects presented by the General Directorate for Industrial Development of the Ministry of Industry and Minerals:

Project Name	Nearest known location	Owner Name			License No.	Operation Licensed	Comment
Shumookh Cement Co. Ltd	Al-Muthanna	Ali	Farhood	Haloob	92991	Cement	under establishment
Al-Qimah Co. for Manufacturing and Production of Cement Limited Liability	Karbala	Amin	Jasem	Kholkhal	93973	Cement Production	under establishment
Ahmad Moklef Khader Factory for Cement	Al-Muthanna	Ahmad	Moklef	Khader	94058	Cement Production	under establishment

The following are the names of the private companies in the cement sector whose requests are received through the National Investment Authority⁹:

- 1- Al-Kitan Company for Commercial Agencies and Attock Group/ Basra
Saqr Al-Kitan Cement Factory/ Basra
- 2- Ardh Alamarah Cement Industry and General Contracting/ Maysan
- 3- Al-Mabrooka General Contracting Co. LTD/ Basra
Al-Mabrooka Cement/ Basra
- 4- Fahd Al-Khalij Cement Factory/ Basra (under construction)
- 5- Al-Douh Cement Factory/ Al-Muthanna
- 6- Saman Cement Factory/ Al-Muthanna
- 7- KAR Cement Factory/ Najaf
- 8- KAR Cement Factory/ Kirkuk
- 9- Tas Koujah Factory/ Sulaymaniyah
Mass Cement Factory/ Sulaymaniyah

The names of the investment companies affiliated to public companies in the cement sector are as follows:

- 1- Maysara Co/ Al-Qaim Cement Factory
- 2- Al-Raeda/ Kabisa Cement Factory
- 3- Karbala Co (Lafarge)/ Karbala Cement Factory
- 4- El-Reda Group Companies General Contracting/ Samawah Cement Factory
- 5- Umm Qasr North Company/ Umm Qasr Cement Factory
- 6- Kirkuk Cement Company Ltd/ Kirkuk Cement Factory
- 7- Sinjar Cement (Family) / Sinjar Cement Factory

2.6 KRG oil and gas license awards and transfers during 2016

Due to the KRG's non-participation in the IEITI reporting for the years 2016 and 2017, alternative sources of information related to the KRG's extractive sector were sought out, such as information publicly available on the internet and information provided by entities within close proximity to KRG areas. Publicly available information sources did not identify any new production sharing contracts (PSCs) entered by KRG with international oil companies during 2016, and any transfers of ownership in existing PSCs. As an alternative source of information, the IA requested such information from the North Oil Company, located in Kirkuk, due to its proximity to the KRG. The North Oil Company stated that KRG signed new agreements for the development, exploration and production of five blocks during 2017 with the Russian energy company Rosneft, but did not mention that new PSCs were entered into during 2016.

⁹ This information was provided by the Investment Directorate (MoIM) through the IEITI

3. SOE participation in the extractive industries (Requirement 2.6)

3.1 SOEs in Federal Iraq

In accordance with Requirement 2.6 of the EITI Standard, the MSG has defined state-owned enterprises in accordance with the amended Public Companies' Law no. 22 of 1997, which defines public companies as self-funded economic units that are fully owned by the state.

State-owned entities are therefore subject to the provisions of Law No 22 of 1997 (as amended). Entities that are majority owned by the state are not included in the MSG's definition of state-owned entities, since such entities are considered mixed sector companies, and are governed by a different law - Law No. 21 of 1997. According to Article 7 of Law No 21 of 1997 (as amended), the mixed sector company shall consist of an agreement between one or more persons from the state with one or more persons from other than the said sector and shall have mixed capital - where the contribution of the state shall not be less than 25%. A mixed company, under which the contribution of the state is less than 25% is considered a private company and is treated as such.

The 2016 IEITI report lists all wholly owned state entities operating in the oil and gas, and mining sectors, and lists Basra Gas Company as the only mixed sector company operating in the extractive sector. The MSG confirms that there are no other mixed sector companies operating in the extractive mining, oil and gas sectors.

3.1.1 Government and SOE ownership

Based on inquiries from national oil and gas companies in federal Iraq, the following companies declared that they do not have any subsidiaries or joint ventures:

- Basra Oil Company
- North Oil Company
- Missan Oil Company
- Midland Oil Company
- North Gas Company

South Gas Company declared that it has a 51% ownership stake in Basra Gas Company, and that it does not have any other subsidiaries.

3.1.2 SOE third -party financing transactions

Article 17 of Law No. 22 of 1997 (as amended) provides that a public company may lend, or borrow funds to finance its activities from financial institutions and national public companies, under loan

agreements subject to conditions to be agreed upon, given that the loans do not to exceed 50% of the company's paid up capital.

Article 18 provides that SOEs require approval from the Council of Ministers when borrowing from outside of Iraq to finance investment activities.

However, while it is permissible by Law for SOEs to obtain and grant financial loans to and from third parties, SOEs, in practice, do not directly grant or receive third party loans, including to and from the state.

As it relates to Basrah Gas Company, which is the only mixed sector company operating in the extractive sector; the company's financial transactions are governed by Law No.21 of 1997 (as amended)¹⁰.

According to Article 27 (Section 3) of Law No. 21 of 1997 (as amended), the company's capital shall be allocated towards the implementation of its activities as specified in its contract, and towards the fulfillment of its obligations, and may not be allocated otherwise.

According to Article 73, the company's net profits shall be distributed; after all legal deductions have been made, in the following manner:

- at least 5% should be withheld as a statutory reserve until the statutory reserve reaches 50% of the paid up capital. A company may continue to withhold a statutory reserve through a decision by the General Assembly, with the condition that the statutory reserve not exceed 100% of the paid up capital
- The remaining profits or part thereof shall be distributed to the members according to their shares

According to Article 77, a company may borrow by way of issuing nominal bonds in accordance with the provisions of this Law, by issuing an invitation addressed to the public. The grant underwriter is issued bonds in return for the amounts lent to the company and has the right to claim certain interest payable within specified periods and recover its value from the company's funds. These bonds are of nominal value, are negotiable and indivisible and are assigned serial numbers and must be stamped by the company.

According to Basra Gas Company, the company's Board of Directors have the right to approve dividend payment and its respective percentage, retain or reinvest earnings, in accordance with Shareholders' Agreement article (8.8.3.4.iv). However, no dividends were paid to the company shareholders including South Gas Company during 2016.

The company also declared that it has the right to borrow or lend from third parties, in accordance with accordance with Shareholders' Agreement article (8.8.3.4.iii).

¹⁰ <http://wiki.dorar-aliraq.net/iraqilaws/law/20627.html>

3.1.3 In-kind transfers between IOCs and SOEs (Requirement 4.5)

IOCs operating in Iraq under service contracts have no ownership of the crude oil and gas that is extracted, and are compensated in remuneration fees per barrel produced. All extracted crude oil and/or gas is transferred to the respective national oil companies (license holders) through a metering system, and quantities transferred are reconciled on daily and monthly bases in records that are signed by both parties. Any discrepancies identified are rectified through the respective IOC's entitlements at the time of submitting their financial claims from the national oil companies in the respective quarter.

3.2 SOEs in KRG

According to the Kurdistan Oil and Gas Law No. 22 of 2007, the KRG's MNR exerts control and oversight over the Kurdish region through the following public entities:

- Kurdistan Exploration and Production Company (KEPCO)
- Kurdistan National Oil Company (KNOC)
- Kurdistan Oil Marketing Organization (KOMO)
- Kurdistan Organization for Downstream Operations (KODO)
- Kurdistan Oil Trust Organization (KOTO)

Based on inquiries from the North Oil Company, which is based in Kirkuk and is in close proximity to the KRG, the five oil and gas SOEs referred to in the Oil and Gas Law have not yet been established.

In addition, the North Oil Company explained that there are no mining SOEs in KRG, and all minerals related activities are executed through the Ministry of Natural Resources.

4. Mineral, oil and gas production values in Federal Iraq (Requirement 3.2)

4.1 Oil and gas production values

With regards to oil and gas production quantities included in Section 3 of the IEITI 2016 report, the MSG has determined that the value of the reported production quantities is equal to the value of exported crude oil and the value of crude oil and gas used for domestic consumption. Domestic consumption refers to the quantities sold to refineries plus and to power generation plants.

The following production values have been reported by the respective national oil companies:

Description	Value (IQD)
Total revenue from crude oil supplied to refineries	584,162,656,205
Total revenue from crude oil supplied to power generation plants	144,481,033,509
Total revenue from gas production	4,946,780,000
Total revenue from exported crude oil through SOMO	5,990,473,295,584
Total	6,724,063,765,298

Source: Basra Oil Company

Description	Value (IQD)
Total revenue from crude oil supplied to refineries	2,533,626,000
Total revenue from crude oil supplied to power generation plants (Al-Quds Station and Al-Zubaidiah Station)	119,472,882,000
Revenue from crude oil supplied from Badra field to strategic pipeline (refineries + power stations)	131,294,345,400
Total revenue from gas production	32,077,844,195
Total revenue from exported crude oil through SOMO	198,255,650,072
Total	483,634,347,667

Source: Midland Oil Company

Description	Value (IQD)
Total revenue from crude oil supplied to refineries	44,727,550,000
Total revenue from crude oil supplied to power generation plants	20,444,870,000
Total revenue from gas production	31,760,026,407
Total revenue from exported crude oil through SOMO	1,026,323,854,559
Total	1,123,256,300,966

Source: Missan Oil Company

Description	Value (IQD)
Total revenue from crude oil supplied to refineries	68,484,843,689
Total revenue from crude oil supplied to power generation plants	25,141,784,000
Total revenue from gas production	38,756,757,434
Total revenue from exported crude oil through SOMO	46,182,331,932
Total	178,565,717,055

Source: North Oil Company

4.2 Minerals production value

Production quantities, and sales volumes and values in relation to the state companies operating in the mining sector were reported through the Ministry of Industry and Minerals, whereby the reporting templates completed by the state companies were sent to the MoIM. The production and sales figures presented below are related to the State Company for Mining Industries, which was the only operational state-owned entity involved in extractive activities on behalf of the government during 2016.

Mineral	Production quantities (Tons)	Sales quantities (Tons)	Sales Revenue (IQD)	Uses
Industrial salt	21,232	8,728.25	437,334,100	Industrial uses (petrochemical - petroleum - food – chemical)
Ore salt	9,721.10	31,805.64	369,556,600	
Silica sand for black cement	-	-	-	Black cement manufacturing
Silica sand (non-granulated)	-	-	-	Glass and ceramics manufacturing
Silica sand for foundry	-	-	-	Sand casting for engineering and mechanical molds
Bentonite product	-	-	-	Industrial uses (petroleum - civil and construction work)
Raw bentonite	-	-	-	
Standard sand	8.68	8.135	31,520,000	Cement strength testing
Filter sand	190	190	- ¹¹	Drinking water treatment
Total	31,151.78	40,732.03	838,410,700	

Source: This information was presented by the MoIM on behalf of the State Company for Mining Industries

¹¹ The sales revenue for the filter sand was not reported by the State Company for Mining Industries

5. Cost recovery and remuneration fees

5.1 Reconciliations of cost recovery and remuneration fees between SOMO and IOCs

In accordance with the MSG's decision at its meeting No. 63 held on March 4, 2019, the scope of reconciliations for cost recovery and remuneration fees for year 2016 was amended to include an additional reconciliation of cost recovery and remuneration fees between SOMO and the IOCs. Cost recovery and remuneration fees were grouped together for this reconciliation, as SOMO has disclosed that it does not have a breakdown for the value of cost recovery and remuneration fees lifted separately.

No	Buyers Name	Field	Amount by SOMO (USD)	Amount by company (USD)	Difference (USD)	Note
1	Al Waha Petroleum	Ahdeb	949,382,831	968,787,547.00	(19,404,716)	A
2	PETROCHINA INTERNATIONAL	Rumaila	2,902,043,590	1,428,418,910	(2,532,500)	C
3	BP			1,476,157,180		
4	CNOOC IRAQ & TP	Missan	365,213,165	365,213,165.00	-	-
5	TP MISSAN		53,520,479	60,778,289.00	(7,257,810)	D
6	DRAGON OIL (BLOCK 9) LIMITED	Faihaa (Block 9)	22,651,516	6,792,330	-	-
7	THE EGYPTIAN/ TSC			2,231,295		
8	KUWAIT ENERGY			13,627,891		
9	GAZPROM NEFT BADRA B.V.	Badra	141,000,083	141,249,751.00	(249,668)	B
10	PETRONAS BADRA		68,271,232	68,271,232.00	-	-
11	KOGAS BADRA B.V.		132,147,008	125,247,199.00	6,899,809	E
12	TP BADRA LTD.		28,804,419	28,804,419.00	-	-
13	JAPEX	Garraf	283,819,236	284,778,533.00	(959,297)	B
14	PETRONAS GARRAF		547,822,225	548,450,928.00	(628,703)	B
15	LUKOIL	West Qurna (Phase 2) ¹²	2,110,921,802	1,337,499,492.00	773,422,310	E
16	PETROCHINA HALFAYA	Halfaya	580,222,138	580,911,714.00	(689,576)	B
17	PETRONAS HALFAYA		272,689,953	272,689,953.00	-	-
18	TOTSA TOTAL HALFAYA CONTRACT		271,939,979	265,023,042.00	6,916,937	F
19	PETROCHINA WEST QURNA	West Qurna (Phase 1)	325,299,060	326,033,698	(734,638)	B
20	SHELL WEST QURNA		184,652,178	184,652,178	-	-
21	EXXON MOBIL IRAQ		318,330,410	335,898,573	(17,568,163)	G
22	PT PERTAMINA IRAK		141,612,379	141,612,379	-	-
23	PETRONAS MAJNOON	Majnoun	429,788,526	429,788,526.00	-	-
24	SHELL MAJNOON		741,516,631	663,018,087.00	78,498,544	H
25	KOGAS ZUBAIR	Zubair	499,255,063	465,536,228	33,718,835	E
26	ENI IRAQ B.V.		846,432,255	849,440,588	(3,008,333)	B
27	OCCIDENTAL ENERGY IRAQ LLC		145,388,719	145,388,719	-	-
Total			12,362,724,877	11,516,301,846	846,423,031	

¹² According to North Oil Company (field state partner), West Qurna (Phase 2) is a producing field.

Ref	Notes	Amounts reported by SOMO not reported by the buyer (USD)	Amounts reported by buyer not reported by SOMO (USD)	Difference (USD)
A	The differences represent one delay penalty amounting to USD 210,201 reported by SOMO not reported by the buyer.	(210,201)	-	(19,404,716)
	The difference is due to: <ul style="list-style-type: none"> - The value of one invoice related to 2015 amounting to USD 20,444,788 reported by the buyer not reported by SOMO. - Difference in the value of one invoice where the buyer recorded an invoice amount less than the invoice amount reported by SOMO by USD 718,734 - The value of one delay penalty amounting to USD 531,539 reported by the buyer not reported by SOMO. 	-	(19,194,515)	
B	These differences are due to delay penalties recorded by SOMO not recorded by the buyer	(6,270,215)	-	(6,270,215)
C	Unjustified Difference	-	(2,532,500)	(2,532,500)
D	The difference represents the value of two invoices totaling USD 7,257,810 reported by the buyer not reported by SOMO.	-	(7,257,810)	(7,257,810)
E	The amount reported represents the value of crude oil quantities lifted by the buyers as service fees (cost recover and remuneration fees). The reason for the difference is because the buyers have reported the approved amount of service fees not the actual value of lifting.	-	814,040,954	814,040,954
F	The difference is due to the fact that the buyer has reported different prices in two invoices than the prices reported by SOMO for the same invoice.	-	6,916,937	6,916,937
G	The difference represents USD (318,993) in delay penalties reported by SOMO related to terms contract under LC, not reported by the buyer.	(318,993)	-	(17,568,163)
	The difference represents the value of corporate income tax of USD 17,249,170 related to the buyer's service contract under licensing rounds, reported by the buyer not reported by SOMO	-	(17,249,170)	
H	The differences represent one invoice related to December 2016.	78,498,544	-	78,498,544

5.2 Reconciliation of cost recovery and remuneration fees between the PCLD and IOCs

The following reconciliations of cost recovery and remuneration fees between the PCLD and the respective IOCs, have been extracted from the 2016 IEITI report. However the data presented in the below tables has been disaggregated by company for Halfaya and Faihaa fields.

Cost recovery

Field	Company	Cost recovery/ PCLD (USD)	Cost recovery/ Companies (USD)	Difference (USD)	Note
Rumaila	BP	1,824,004,522	1,088,902,188	(419,660,278)	A
	Petrochina		1,154,762,612		
Missan fields	CNOOC	503,756,976	503,756,976 ¹³	-	-
	TPAO				
Halfaya ¹⁴	Petrochina	769,512,138	392,192,187	(14,872,235)	B
	Totsa Total		196,096,093		
	Petronas		196,096,093		
Garraf	Petronas	556,255,398	532,277,479	(250,018,315)	C
	JAPEX		273,996,234		
West Qurna (Phase 2)	Lukoil Mid-East	831,413,778	1,096,631,931	(265,218,153)	D
Badra	TPAO	413,721,446	28,804,419	(101,439,954)	E
	Petronas		68,271,232		
	KOGAS		125,247,199		
	JSC Gazprom		292,838,550		
Ahdeb	Al-Waha Petroleum	890,471,300	968,787,547	(78,316,247)	F
Faihaa (Block 9) ¹⁵	Kuwait Energy	42,892,085	25,735,251	-	-
	Dragon Oil		12,867,625		
	EGPC		4,289,209		
Total		5,832,027,643	6,961,552,825	(1,129,525,182)	

Notes:

- A The differences is due to the fact that the PCLD reported the data on accrual basis (the cost recovery approved during 2016 not the cost recovered during 2016)

¹³ This figure was reported by the field operator CNOOC Iraq, on behalf of the entire consortium

¹⁴ The figures reported on the companies' side of the reconciliation were reported by the field operator Petrochina Halfaya on behalf of the entire consortium

¹⁵ The figures reported on the companies' side of the reconciliation were reported by the field operator Kuwait Energy on behalf of the entire consortium

- B** The difference is due to the following:
Corporate income tax was withheld from the petroleum costs (cost recovery) instead of the remuneration fees, as the remuneration fees were not sufficient to cover the annual corporate tax due for the year. As a result, PCLD deducted the shortfall of tax amounting to USD 14,872,235 from petroleum costs
- C** The differences is due to the fact that the PCLD reported the data on accrual basis (the cost recovery approved during 2016 not the cost recovered during 2016)
- D** The difference relates to a 2015 fourth quarter cost recovery invoice amounting to USD 395,807,645 reported by the company and not reported by PCLD, and a 2016 fourth quarter cost recovery invoice amounting to USD 130,589,492 reported by the PCLD not reported by the company
- E** The differences is due to the fact that the PCLD reported the data on accrual basis (the cost recovery approved during 2016 not the cost recovered during 2016)
- F** The differences is due to the fact that the PCLD reported the data on accrual basis (the cost recovery approved during 2016 not the cost recovered during 2016)

Remuneration fees:

Field	Company	Remuneration fees / PCLD (USD)	Remuneration fees / Companies (USD)	Difference (USD)	Note
Rumaila	BP	400,822,678	387,254,992	(260,088,612)	A
	Petrochina		273,656,298		
Missan fields ¹⁶	CNOOC	-	-	-	-
	TPAO		-		
Halfaya ¹⁷	Petrochina	69,815,036	27,471,401	4,371,500	B
	Totsa Total		13,735,700		
	Petronas		13,735,700		
	BOC (state partner)		10,500,735		
Garraf	Petronas	53,126,281	16,173,449	26,170,533	C
	JAPEX		10,782,299		
West Qurna (Phase 2)	Lukoil Mid-East	119,303,133	240,867,561	(121,564,428)	D
Badra ¹⁶	TPAO	-	-	-	-
	Petronas		-		
	KOGAS		-		
	JSC Gazprom		-		
Ahdeb	Al-Waha Petroleum	218,413,152	218,413,152	-	-
Faihaa (Block 9) ¹⁸	Kuwait Energy	7,194,218	4,316,531	-	-
	Dragon Oil		2,158,265		
	EGPC		719,422		
Total		868,674,498	1,219,785,505	(351,111,007)	

Notes:

¹⁶ There were no remuneration fees reported during the year 2016, in respect of these fields

¹⁷ The figures reported on the companies' side of the reconciliation were reported by the field operator Petrochina Halfaya on behalf of the entire consortium

¹⁸ The figures reported on the companies' side of the reconciliation were reported by the field operator Kuwait Energy on behalf of the entire consortium

- A** The difference is because the PCLD reported the data on accrual basis (the remuneration fees approved during 2016 not the remuneration fees received during 2016).
- B** The difference is due to the net effect of the following:
- 1- Corporate income tax withheld from cost recovery amounting to USD 14,872,235 (as sated in Section 4.5.1.1) was added to the value of remuneration fees (in the PCLD records)
 - 2- The companies reported the state partner's share in remuneration fees amounting to 10,500,735, while the PCLD did not.
- C** The difference is due to the following:
- 1- The PCLD reported the data on accrual basis (the remuneration fees approved during 2016 not the remuneration fees received during 2016).
 - 2- The amount reported in the companies' column represents the total of figures reported by Petronas and JAPEX. However, we were unable to identify whether the amount reported by JAPEX represents its share only, or is representative of field total remuneration fees.
- D** The difference relates to a 2015 fourth quarter remuneration fees invoice amounting to USD 153,414,362 reported by the company and not reported by PCLD, and a 2016 fourth quarter remuneration fees invoice amounting to USD 31,849,934 reported by the PCLD not reported by the company.

6. Data Quality and Assurance (Requirement 4.9)

6.1 Quality assurance measure for governmental reporting entities

The MSG has determined quality assurance for each of the reporting entities including SOEs, international oil buyers, and international oil companies operating in Iraq under licensing rounds. The data quality assurance measures for the afore-mentioned reporting entities have been explained in the 2016 IEITI report (further information can be found in Section 4.8 of the IEITI 2016 report).

As it relates to governmental reporting entities, the MSG decided to adopt the following data quality assurance measure to verify the accuracy of the data provided:

- Reported data has to be signed and stamped by the government entity representative, confirming accuracy of the reported figures

6.2 Comprehensiveness and reliability of reported data

Taking into consideration the quality assurance procedures set by the MSG for the reporting entities, presented data was comprehensive and reliable for the reasons stated hereunder with some exceptions:

- Information reported by reporting government entities for the purpose of the IEITI 2016 report were duly signed and stamped by the government entity representative
- While not all quality assurance measures were adhered to by the international oil companies, all companies conformed to at least one quality assurance measure to establish the quality of the reported data
- While state-owned entities did not conform to all pre-defined quality assurance measures, the completeness and reliability of the data received from the SOEs was established by the signatures of senior officers of the authority on the reported data templates and official company stamps
- With regards to international oil buyers, it was noted that 9 of 46 international oil buyers did not comply with any of the quality assurance measures determined by the MSG to ensure the quality of the data reported. The materiality of their payments is calculated relative to their share of total crude oil export revenue as follows:

No.	Buyer	Signed templates	SOMO invoice	Financial statements	Materiality	Comments
1	CHINA NATIONAL	No	No	No	3.44%	Templates were received in excel sheet format, and were not signed or stamped by the company
2	JX NIPPON OIL	No	No	No	1.19%	Templates were received in excel sheet format, and were not signed or stamped by the company
3	KOCH SUPPLY & TRADING	No	No	No	0.51%	Data received was not in accordance with the reporting templates shared with the reporting company
4	PETRONAS	No	No	No	0.44%	Templates were received in excel sheet format, and were not signed or stamped by the company
5	RELIANCE INDUSTRIES LIMITED(RIL)	No	No	No	2.67%	Templates were received in excel sheet format, and were not signed or stamped by the company
6	SARAS SPA - MILANO	No	No	No	0.98%	Templates were received in excel sheet format, and were not signed or stamped by the company
7	SINOCHEM	No	No	No	7.38%	Templates were received in excel sheet format, and were not signed or stamped by the company
8	VALERO MARKETING & SUPPLY	No	No	No	2.05%	Templates were received in excel sheet format, and were not signed or stamped by the company
9	ENI SOC (Partnership contracts)	No	No	No	0.45%	Data was reported without using the approved reporting templates shared with the company
Total					19.11%	

The corresponding data received from SOMO was presented to us using the proper templates and were signed by the concerned authority. In addition, all differences identified while reconciling the data received from SOMO with the data received from the above listed companies were properly justified.

7. Social and economic spending

7.1 Materiality of mandatory social expenditures (Requirement 6.1)

For the purpose of the IEITI 2016 report, the MSG determined the materiality of mandatory social expenditures based on their value relative to the total value of extractive sector revenue. Mandatory social expenditure disclosures were requested from the International oil companies operating in Iraq under technical service contracts (specifically the field operators). However, in instances where IOCs did not report the social expenditures made during 2016; the information reported by field license holders (national oil companies) on behalf of the IOCs was presented. Such information was provided by the NOCs based on social expenditure reporting made to them by the IOCs.

Based on the values of mandatory social expenditures disclosed (presented in the table below), the MSG determined that the value of mandatory social expenditures made by IOCs during 2016 are not material, as compared with total extractive sector revenue. The following table represents the mandatory social expenditure reporting status for all active licenses during year 2016 (1st to 4th licensing round fields):

Field	Field Operator	Amount (USD)
Zubair	ENI B.V	906,161
Halfaya	Petrochina International FZE Iraq	15,210
Rumaila	British Petroleum (BP)	2,795,108
Majnoon	Shell	658,111
West Qurna (Phase 1)	ExxonMobil	400,000
Badra	Gazprom Neft Badra B.V	5,996,088
Missan fields	CNOOC	50,000
Garraf	Petronas	85,137
Qaiyarah	Sonangol	-
Najmah	Sonangol	-
Ahdeb	Al-Waha Petroleum	-
Akkas	Kogas Akkas	-
Mansuriya	TPAO	-
Block 8 ¹⁹	Pakistan Petroleum Ltd	-
Block 9	Kuwait Energy Co.	-
Block 10 ¹⁹	LUKOIL Overseas Exploration (LOIE)	-
Block 12 ¹⁹	Bashneft	-
Siba	Kuwait Energy Co.	-
West Qurna (Phase 2)	Lukoil Mid-East Ltd	-
Total		10,905,815
Total extractive sector revenue for 2016²⁰		49,490,795,144
Materiality of mandatory social expenditures		0.02%

¹⁹ These blocks are still in exploration phase and hence no mandatory social expenditures are due to date.

²⁰ This revenue figure was obtained from the materiality scoping study prepared by the MSG

The following tables represent the mandatory social expenditures reported by the IOCs/national oil companies for the year 2016²¹:

Field	Field Operator	Project	Beneficiary	Funds Recipient/ Contractor	Cash/ In-Kind	Amount (USD)
Missan fields	CNOOC Iraq	Amara-Musharah road maintenance	-	Missan Oil Company	In-kind	50,000

Source: This information was provided by CNOOC Iraq

Field	Field Operator	Project	Beneficiary	Funds Recipient/ Contractor	Cash/ In-Kind	Amount (USD)
Zubair	ENI B.V	Construction of 8 classrooms for Janat Al Burjazia School	-	Liqaq AL-Ashiqaa For Contracting	Cash	314,933
		Supply of school furniture including computers, printers, and various electrical devices for 15 schools in El Marbid & AL Burjazia	-	Roaa Milan Company for Trading		578,948
		Electric Works for AL Burjazia School	-	AL-Emaraa AL-Mutaaleqa		12,280
Total						906,161

Source: This information was provided by Eni B.V

Field	Field Operator	Project	Beneficiary	Funds Recipient/ Contractor	Cash/ In-Kind	Amount (USD)
Rumaila	British Petroleum (BP)	AMAR ICF, Basra Directorate of Health	Al Khora Community, Basra Directorate of Health	-	Cash	13,646
		AMAR ICF, Rumaila Community Committee	Al Khora/North Rumaila Communities, Rumaila Community Committee, External Government Stakeholders	-		16,318
		Khor Zubair Training Centre, AMAR ICF, Basra Directorate of Education, Basra Directorate of Health	Al Khora Community, Basra Directorate of Education, Basra Directorate of Health	-		757,194
		AMAR ICF	Rumaila Operating Organization	-		27,500
		Al Hilu Company, AMAR ICF	Al Khora Community, Basra Directorate of Health	-		440,209
		AMAR ICF, Basra Directorate of Health	Al Khora Community, Basra Directorate of Health	-		232,015
		Al Hilu Company, AMAR ICF, Basra Directorate of Health	Al Khora Community, Basra Directorate of Health, Basra Directorate of Water	-		707,556
		AMAR ICF, Basra Directorate of Health	North Rumaila Community, Basra Directorate of Health	-		21,232
		Manhel Al Basra Company, Al Manar Company, AMAR ICF	Al Khora/North Rumaila Communities, Qarmat Ali Local Council, Basra Oil Company	-		283,037
		AMAR ICF	Al Khora Community, Basra Directorate of Education	-		48,151
		Al Fares United Company, AMAR ICF	North Rumaila Community, Basra Oil Company	-		248,250
Total						2,795,108

Source: This information was provided by BP

²¹ Information is presented as received from the reporting entities

Field	Field Operator	Project	Beneficiary	Funds Recipient/ Contractor	Cash/ In-Kind	Amount (USD)
Halfaya	Petrochina International FZE Iraq	Repairing access road to Ashab Al-Husain School along 1,200m near PCH Basecamp	Community Primary School (Ashab Al-Husain School)	-	-	15,210

Source: This information was provided by Petrochina International FZE Iraq

Field	Field Operator	Project	Beneficiary ²²	Funds Recipient/ Contractor	Cash/ In-Kind	Amount (USD)
West Qurna (Phase 1)	ExxonMobil	-	-	-	In-kind	400,000

Source: This information was provided by Basra Oil Company

Field	Field Operator	Project	Beneficiary	Funds Recipient/ Contractor	Cash/ In-Kind	Amount (USD)
Majnoon	Shell	Building a secondary school for girls in Al-Nashwa area	Basra Directorate of Education	Amar Charitable Foundation	In-kind	658,111

Source: This information was provided by Basra Oil Company

Field	Field Operator	Project	Beneficiary	Funds Recipient/ Contractor	Cash/ In-Kind	Amount (USD)
Badra	Gazprom Neft Badra B.V	Developing the electrical network for Badra and Jassan areas	Wasit Governorate	-	In-kind	5,996,088

Source: This information was provided by Midland Oil Company

Field	Field Operator	Project	Beneficiary	Funds Recipient/ Contractor	Cash/ In-Kind	Amount (USD)
Garraf	Petronas Iraq	Equipping the University of Sumer - Kala'at Sukkar with Internet network	Sumer University IT College	-	Cash	17,900
		RO Water Distribution Project	Community within Garraf Oil Field	-		67,237
Total						85,137

Source: This information was provided by Petronas Iraq

²² According to a letter from ExxonMobil to Basra Oil Company dated 27 February 2018, ExxonMobil has been working with Basra Oil Company to serve West Qurna 1 community in the areas of health and education, since WQ1 project inception.

7.2 Training, technology and sponsorship fund (TTS Fund) payments

The MSG determined that training payments (Training, Technology and Scholarship Fund payments) mandated under Article 26 of the service contracts are not considered mandatory social expenditures; as such, expenditures are recoverable costs for the field contractors. The Ministry of Oil reimburses the IOCs, as these funds are directed at the development of the MoO's workforce, research centers, fellowships and technology transfer.

7.3 Employment in the extractive sector (Requirement 6.3)

Employment in the extractive sector relative to the total employment in the country was included in the IEITI 2016 report. The total number of employees in federal Iraq had been obtained from the Ministry of Planning (MoP) through IEITI. However, this number does not provide details of its components. Subsequent to the issuance of the report, and through further discussions with the concerned parties, another figure was provided extracted from the federal budget for the year 2016, which showed that the total number of employees in Iraqi ministries and centrally financed directorates is 2,905,226, which is significantly higher than the figure originally provided by the MoP.

According to the MoP²³, the difference is due to the following reasons:

- * The figure included in the federal budget includes the number of employees in KRG, which are not included in the MoP figures
- * The figure included in the federal budget includes the number of employees in the Ministry of Defense and Ministry of Foreign Affairs, which are not included in the MoP figures
- * The MoP employment figure includes not only the number of employees in ministries and state funded entities, but also includes the number of employees in several self-financed state entities.

²³ This information was provided by the Ministry of Planning to the IEITI

The tables below displays the employment in the extractive sector ministries and state owned entities relative to the total number of employees in Iraqi ministries and centrally financed directorates (as reported in the federal budget):

Employment in the oil and gas extractive SOEs		
#	Entity	Number of employees
1	North Oil Company	12,454
2	Midland Oil Company (MdOC)	2,711
3	ThiQar Oil Company	1,907
4	Missan Oil Company	4,699
5	Basra Oil Company	28,864
6	Oil Exploration Company	1,990
Total		52,625
Total number of employees in Iraqi public sector (ministries and centrally financed directorates) during 2016		2,905,226
Percentage of employment in the oil and gas extractive SOEs, relative to the total number employment in Iraq during 2016		1.81%

The following table presents total number of employees in MoIM (including its formations), for the year 2016:

Employment in the Mining Sector (Federal Iraq)	
Entity	Number of employees
Ministry of Industry and Minerals	117,482
Total number of employees in Iraq public sector (ministries and centrally financed directorates) during 2016	2,905,226
Percentage of employment in the mining sector (public and governmental entities), relative to the total number employment in Iraq during 2016	4.04%

8. Follow up on previous recommendations (Requirement 7.3)

The following is an assessment carried out by the IA, in cooperation with the IEITI, of the progress made by the MSG in responding to recommendations of past IEITI reports:

Observation	IEITI Report	Recommendation	Action taken
Current report has indicated an improvement in the quality and content of the reporting templates. However, the upcoming reports need to be changed and improved to better manage the changes in the Terms of references	2014	It is recommended that the Stakeholders Council coordinate a workshop that includes experts from extraction sector from both Ministry of Industries and Minerals and Ministry of Oil to develop those reporting templates	<ul style="list-style-type: none"> - The MSG enhanced the reporting templates used to obtain required information from reporting entities - The MSG has also set a communication plan with the reporting entities
Based on the guidelines, the reporting templates should be signed by the related personnel at the reporting entity. It had been noted that some of the templates were not signed, however the forms were received through the official emails of the reported entities	2014	Future guidelines need to emphasize on the importance signing off the submitted templates	<p>The MSG determined quality assurance measures for the reporting entities, which included the requirement of having all reporting templates signed and stamped by the company representative, confirming accuracy of the reported figures. This has been reflected in the ToRs of the 2016 and 2017 reports</p> <p>However, despite clear instructions sent by the IA to the reporting entities as well as reminders, some reporting companies have still failed to comply with the requirement</p>
Guidance on reporting by companies	2014	<ol style="list-style-type: none"> 1. In addition to providing detailed instructions of how to complete the reporting templates, the IA recommends that an additional effort be established to create an open informational session for all reporting companies prior to the dispatching of reporting templates 2. The reporting template can be discussed and instructions and guidance can be reviewed for the preparation of the payment reports. We suggest this approach as a means to help achieve the overall objectives of the IEITI 	The National Secretariat held a workshop at the onset of the 2016 reporting process (in August 2018), in coordination with the IA to enhance reporting templates, and provide guidance to the representatives of the national reporting companies on how to properly complete the reporting templates

Observation	IEITI Report	Recommendation	Action taken
The civil society may not be aware of social contributions in extractive industries	2015	Reporting of the social contribution of the extractive industries whether cash or in-kind contributions and awareness should also be exercised by the reporting entities as well	<ol style="list-style-type: none"> 1. The IEITI conducted a social expenditures study to identify all mandatory and voluntary social expenditures 2. The MSG has assessed the materiality of mandatory social expenditures 3. Reporting entities were required to disclose both mandatory and voluntary social expenditures for the purpose of the IEITI 2016 and 2017 reports
Clearly defined deadlines	2015	A clearly defined deadline should be set up and written in the letter sent out by the MSG and the reporting template sent out by IA. At least one reminder of the reporting deadline should be sent out to the reporting companies and related government agencies. The mailing list of the reporting companies should be updated to confirm and document that all relevant companies are included as a part of the overall population	<ol style="list-style-type: none"> 1. Early reporting deadlines and sending template at one time from the independent administrator to the entities gave enough time to the MSG, Civil Society and related researchers to discuss the report better 2. The IA administrator in agreement with the MSG set reporting deadlines in the email requests sent out to the reporting companies for the preparation of the 2016 and 2017 IEITI reports. In addition, the IA sent out multiple reminders to the reporting companies prior to the deadline; however, some entities still failed to report the requested information prior to the reporting deadline
Various governing authorities of the extractive industries in addition to the contracts and licensing requirements.	2015	Raise the need for enhanced legal framework	<ol style="list-style-type: none"> 1. The MSG conducted a study to describe and interpret the applicable laws, regulations and instructions governing the oil, gas and minerals sector in Iraq 2. Contractual material was added in the fifth licensing round contracts by the PCLD to ensure that companies comply with the standards of the EITI Standard

Observation	IEITI Report	Recommendation	Action taken
Accuracy of completion of templates	2015	<ol style="list-style-type: none"> 1. IEITI Requirement (5) seeks to ensure a credible EITI reporting process so that the EITI Report contains reliable data that is appropriately sourced and documented. The reporting entities and relevant government agencies should have controls in place over the EITI reporting template preparation to confirm that they are complete and accurate before submission 2. We recommend that the MSG establish a communication plan for reporting companies to make sure that the companies are aware of the importance of the data they are providing and that due care and attention is paid during the preparation of these reports 	<ol style="list-style-type: none"> 1- The MSG set quality assurance measures for the reporting entities to ensure the accuracy and reliability of reported data 2- On 29/08/2016, representatives of the MSG and the National Secretariat held a workshop entitled "Transparency is The Most Important tool to Curb Corruption" in Suleymania for Members of the provincial parliament (including Dr. Shirko Jwdat, The chairman of the energy committee in Kurdistan Parliament), members of the provincial councils, Academics, civil society organizations
Outdated information regarding the oil reserves	2015	IEITI should recommend the government to assess the reserves in areas with significant extractive interests. More clear information on proven and probable geological reserves could ensure more efficient production and fiscal planning	The Ministry of Oil's Reservoirs and Field Development Directorate prepared two reports related to the proven oil and gas reserves in Iraq (excluding KRG) for the years 2016 and 2017. The methodology documented in the MoO's reports explain that the approved reserves studies are based on the final development plans (FDPs and ERPs) for the fields offered in the first, second and third licensing rounds, in addition to detailed reservoir and geological studies for the fields of national efforts, and non-producing field reserves
Identify who owns companies and who benefits: The identity of the real owners - the 'beneficial owners' - of the extractive companies is often unknown	2015	<ul style="list-style-type: none"> - Disclosure of beneficial ownership - Establish public beneficial ownership registers 	The MSG has published a roadmap for disclosing beneficial ownership information in Iraq, on the website of the IEITI. For the purpose of the Iraq EITI 2016 report, national oil and gas companies were required to disclose all secondary contracts worth over USD 100 million, clarifying the name of the company, contract value, and the contract signing date. Accordingly, the IEITI would request from the Ministry of Trade, the beneficial ownership information of individuals/entities with ownership stake of 10% or more in the contracting company

Observation	IEITI Report	Recommendation	Action taken
Completeness of information from KRG	2015	Research from credible sources to add relevant information	<ol style="list-style-type: none"> 1. The MSG made several and extensive efforts to attain KRG's participation in the initiative, as follows : <ul style="list-style-type: none"> - The MSG issued an order to establish a team of MSG members to meet with KRG representatives (MSG Decision No. 51 dated 7 January 2018 and the underlying executive order no. 53 dated 1 February 2018). KRG did not respond to the MSG's request for meetings - A letter No. 293 dated 8 August 2018 was directed by the IEITI to the Kurdistan Regional Government - Ministry of Natural Resources, to facilitate the mission of the IA in obtaining data related to the KRG, but there was no response from the KRG - The MSG tried to arrange for a meeting between Mr. Khaled Naqshbandi (former Kurdistan Region civil society representative on the MSG) and Mr. Amanj, Cabinet Secretary at the Kurdistan Regional Government, but without success 2. The MSG attempted to encourage the civil society to elect their representative from the Kurdistan Region and specified the election date on 22 September 2018, but the elections did not take place due to certain protests at the election site in Kurdistan 3. In an attempt to secure credible publicly available sources of information, the IA obtained information on payments received by the KRG from oil companies/producers operating in KRG from reports on payments to governments issued by some of the largest identified oil producers in KRG

Appendix 1: National efforts production fields

Fields allocated for national production in Federal Iraq

The following table provides information about the licenses held by Midland Oil Company for “national efforts production”. Since these fields are allocated through Ministerial decrees, application dates are not applicable. According to the company’s certificate of incorporation published in the Iraqi Gazette Issue No. 4155 on 21 June 2010, Midland Oil Company is entrusted with the task of overseeing the oil operations in the province of Baghdad and neighboring provinces²⁴.

Name of field/block	Operated by IOC under TSC / by NOC independently	License round	Producing/ non-producing (yes/no)	Name of license	State Partner	Other Partners	Date of award	Date of expiry	Commodities
East Baghdad	NOC	N/A	Yes	N/A	N/A	None	2010	None ²⁵	Oil & gas
Nahrawan	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas
Naft Khana ²⁶	NOC	N/A	Yes	N/A	N/A	None	2010	None	Oil & gas
Jaria Pika ²⁶	NOC	N/A	No	N/A	N/A	None	2010	None	Gas
Tel Ghazal ²⁶	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas

²⁴ <https://moj.gov.iq/uploaded/4155.pdf>

²⁵ Work continues until the company’s ownership of the field is terminated by/through the Public Companies Law

²⁶ According to MdOC, these fields were awarded under the 5th licensing round held on 26 April 2018 to the Chinese company - Geojade, however, the allocation of these fields have not yet been approved by the Council of Ministers and the related service contract has not been signed to date. Therefore, these fields are still considered “national effort production” fields.

Name of field/block	Operated by IOC under TSC / by NOC independently	License round	Producing/ non-producing (yes/no)	Name of license	State Partner	Other Partners	Date of award	Date of expiry	Commodities
Nau Doman ²⁶	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas
Khashim Al-Ahmar ²⁷	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas
Injana ²⁷	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas
Gilabat ²⁸	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas
Qumar ²⁸	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas
Dhufriya	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas

²⁷ According to MDOC, these fields were awarded under the 5th licensing round held on 26 April 2018 to Crescent Petroleum, however, the allocation of these fields have not yet been approved by the Council of Ministers and the related service contract has not been signed to date. Therefore, these fields are still considered “national effort production” fields.

²⁸ According to MDOC, these fields were awarded under the 5th licensing round held on 26 April 2018 to Crescent Petroleum, however, the allocation of these fields have not yet been approved by the Council of Ministers and the related service contract has not been signed to date. Therefore, these fields are still considered “national effort production” fields.

Name of field/block	Operated by IOC under TSC / by NOC independently	License round	Producing/ non-producing (yes/no)	Name of license	State Partner	Other Partners	Date of award	Date of expiry	Commodities
Merjan	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas
Kiff	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas
West Kiff	NOC	N/A	No	N/A	N/A	None	2010	None	Oil & gas

Source: Midland Oil Company

The following table provides information about the licenses held by North Oil Company for "national efforts production". Since these fields are allocated through Ministerial decrees, application dates are not applicable.

Name of field/block	Operated by IOC under TSC / by NOC independently	License round	Producing/ non-producing (yes/no)	Name of license	State Partner	Other Partners	Date of award	Date of expiry	Commodities
Kirkuk	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Bai Hassan	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Jambur	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Sufaiya	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Khabaz	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Ajil	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Tikrit	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Balad	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Ain Zalah + Butmah	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Himrin	NOC	N/A	Yes	N/A	N/A	N/A	N/A	N/A	Oil & gas
Khanuqah (gas)	NOC	N/A	No	N/A	N/A	N/A	N/A	N/A	Gas
Khashab (gas)	NOC	N/A	No	N/A	N/A	N/A	N/A	N/A	Gas

Source: North Oil Company

Name of field/block	Operated by IOC under TSC / by NOC Independently	License round	Producing / non-producing (yes/no)	Name of license	Operator	State Partner	Other Partners	Date of application	Date of award	Date of expiry	Commodities
Amara	NOC	N/A	Yes	N/A							Oil & gas
Noor	NOC	N/A	Yes	N/A							Oil & gas
Abu-Amood	NOC	N/A	No	N/A							Oil & gas
Kumait	NOC	N/A	No	N/A							Oil & gas
Dujaila	NOC	N/A	No	N/A							Oil & gas
Rifaae	NOC	N/A	No	N/A							Oil & gas
Huwaiza	NOC	5th	No	Huwaiza TSC	Geo-Jade	None	None			-	Oil & gas
Dima	NOC	N/A	No	N/A							Oil & gas

Source: Missan Oil Company

Coordinates of "national production fields"

Fields independently operated by Midland Oil Company:

Field/Exploration block	Coordinates	
	X	Y
East Baghdad	420 408	3730 718
	410 221	3726 432
	503 654	3654 423
	493 399	3644 295
Nahrawan	472 907	3685 183
	490 687	3695 872
	511 219	3675 975
	496 297	3661 899
Naft Khana	537 180	3778 003
	531 973	3772 902
	544 081	3770 891
	541 858	3763 080
Jaria Pika	542 322	3799 086
	550 133	3787 593
	545 180	3784 196
	537 369	3795 530
Tel Ghazal	534 293	3745 721
	538 166	3755 595
	519 148	3763 120
	515 306	3753 023
Nau Doman	529 944	3777 083
	535 828	3784 068
	521 181	3796 811
	515 169	3789 656
Khashim Al-Ahmar	474 532	3809 194
	469 717	3805 225
	481 015	3801 044
	476 173	3797 102
Injana	471 992	3808 426
	475 723	3812 157
	464 928	3823 190
	461 171	3819 380
Gilabat	485 380	3813 427
	492 418	3819 592
	479 295	3834 938
	472 204	3828 773

Field/Exploration block	Coordinates	
	X	Y
Qumar	508 671	3812 696
	512 957	3816 295
	492 320	3840 954
	488 034	3837 303
Dhufriya	593 931	3583 076
	602 884	3594 062
	574 119	3624 288
	566 054	3606 127
	580 088	3600 793
Merjan	361 690	3584 958
	368 145	3592 578
	363 224	3596 812
	356 768	3589 244
Kifl	418 152	3564 426
	422 120	3568 924
	405 769	3582 842
	403 123	3579 719
West Kifl	403 917	3558 711
	408 997	3569 242
	390 000	3578 555
	384 973	3567 972

Fields independently operated by North Oil Company:

UTM- WGS84

Field	Northing (N)	Easting (E)
Balad	3773 363	411 684
	3767 817	404 294
	3742 911	425 102
	3747 162	430 191
Tikrit	3833 208	363 783
	3831 325	361 594
	3824 094	369 036
	3825 700	371 192
Khashab	3831 279.9	430 721.6
	3823 779.9	440 846.6
	3834 279.9	432 971.6
	3827 279.9	443 721.6
Khanuqa	3925 961	336 887
	3901 854	357 788
	3900 548	355 782
	3924 636	335 169

Field	Northing (N)	Easting (E)
Kirkuk / Baba and Avana Domes	3972013	394968
	3969810	393415
	3960769	406280
	3942331	421564
	3928485	441041
	3915823	453704
	3917346	455446
	3924665	450821
	3937469	438238
	3943807	427056
	3952153	418547
	3963646	409934
Kirkuk / Khurmala Dome	3993458	378843
	3990910	374982
	3978500	381567
	3966838	395631
	3969195	400568
	3981055	388348
Bai Hassan	3955424	390160
	3948634	394970
	3943791	406602
	3935532	416193
	3938234	419361
	3947547	410319
	3951906	400444
	3958241	393038
Jambur	3907849	445000
	3905016	441342
	3881326	462825
	3884183	466445
Khabaz	3934577	417862
	3930532	415550
	3924402	428002
	3927754	430134

Field	Northing (N)	Easting (E)
Ajil	3866653	390250
	3864382	384143
	3863928	378207
	3871941	365424
	3866813	363464
	3859494	375824
	3859092	385344
	3857252	392314
	3852235	402555
	3854958	405219
	3857969	402638
Butmah	4059454	304036
	4059325	286057
	4055752	286073
	4055388	303984
Ain Zalah	4070184	293987
	4069573	279133
	4065559	279772
	4065931	283951
	4066676	285841
	4067021	293854
Sufaiya	4086653	262713
	4091704	260332
	4094244	257888
	4095938*	255443 *
	4090249*	249425 *
	4087812	252930
	4085104	261067

* Syrian border

Field	Northing (N)	Easting (E)
Himrin	3841421	432168
	3855977	416567
	3860074	409425
	3862448	404586
	3868850	393273
	3877017	381042
	3882486	371144
	3880217	369511
	3866653	390250
	3857969	402638
	3854092	410495
	3848329	418236
	3839753	430593
Pulkhana	3869279	466553
	3868061	464447
	3853928	469673
	3842502	485038
	3847002	488869
	3858135	474960

Fields independently operated by Missan Oil Company:

Field	Coordinates	
	Northing (N)	Easting (E)
Amara	3526 000	687 500
	3526 000	710 000
	3515 000	710 000
	3515 000	687 500
Noor	3544 000	710 000
	3532 000	728 400
	3526 000	724 000
	3537 000	705 000
Abu-Amood	3525 500	654 000
	3519 000	673 000
	3510 000	670 000
	3519 000	651 000
Kumait	3542 000	384 000
	3533 000	680 000
	3544 000	659 000
	3552 000	662 500
Dujaila	3535 000	631 000
	3544 000	631 000
	3538 000	644 000
	3529 000	644 000
Rifae	3502 000	692 600
	3507 000	698 000
	3492 000	709 000
	3486 000	703 000
Huwaiza	3501 000	764 500
	3520 500	760 400
	3521 500	770 400
Dima	3467 000	706 500
	3467 000	718 000
	3456 300	718 000
	3456 300	706 500

Fields independently operated by Basra Oil Company:

All coordinates: WGS- 84

Field	Northing (N)	Easting (E)
Tuba	3374 400	733 200
	3365 000	729 950
	3365 000	738 500
	3351 000	740 000
Siba	3373 000: D	791 000 : D
	3360 000: C	787 000: C
	3354 000: B	789 000: B
	3368 000: A	805 000: A
Artawi	3394 650	699 950
	3383 000	705 000
	3383 000	699 950
	3702 000	699 950
Luhais	3367 200	674 100
	3357 400	671 350
	3357 400	680 000
	3349 500	676 700
Nahr Umar	3424 200	756 170
	3401 400	749 800
	3402 900	763 250
	3388 000	750 000
Suba	3405 950	662 550
	3402 000	653 450
	3402 000	667 900
	3369 650	663 550
Samawah	3400 000	360 000
	3400 000	450 000
	3340 000	636 000
	3340 000	410 000
Abu Khaima (one well only)	3234 500	626 300
Jeraishan (one well only)	3330 400	712 000
Rachi (two wells only)	3347 000	796 300
	3349 800	796 400
Nasiriyah	3473 000	577 800
	3476 100	690 000
	3463 400	950 000
	3465 500	608 100

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