

**THE COMMITTEE ON  
THE EXTRACTIVE INDUSTRIES  
TRANSPARENCY INITIATIVE  
OF THE  
REPUBLIC OF AZERBAIJAN  
Independent Accountants' Report  
for the year ended  
31 December 2009**

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## **INDEPENDENT ACCOUNTANTS' REPORT**

### **To the Committee on the Extractive Industries Transparency Initiative ("EITI") of the Republic of Azerbaijan:**

We have examined the accompanying Assertion of the Committee on the EITI of the Republic of Azerbaijan (the "Committee") shown in Appendix 1, that the schedule of payments/allocations received during the year ended 31 December 2009 by the Government of the Republic of Azerbaijan (the "Government") from the extractive industry companies (the "Companies") is prepared in accordance with the Memorandum of Understanding dated 24 November 2004 signed between the National Committee on EITI, the local and foreign Companies operating in the Extractive Industries of the Republic of Azerbaijan, specified in Appendix 2, and the non-governmental organisations and individuals specified in Appendix 3 (the "MOU"). The Committee on the EITI of the Republic of Azerbaijan is responsible for this assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Except as described in the following paragraph, our examination was conducted in accordance with the International Standard on Assurance Engagements and, accordingly, included examining, on a test basis, evidence supporting the assertion of the Committee on the EITI of the Republic of Azerbaijan and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The information available to test the Assertion of the Committee consisted of written submissions by the Companies party to the MOU and the supporting details of payments/allocations received by the Government that were provided by the Committee. Our work did not extend to reviewing all payments/allocations received by the Government nor all payments/allocations made by the Companies. If payments/allocations were made by the Companies but omitted from both the Companies' and Government's submissions, our work would be insufficient to detect them.

### **Summary of Work Performed**

To examine the Assertion of the Committee on the EITI of the Republic of Azerbaijan (Appendix 1) we have compared the schedule of payments/allocations received during the year ended 31 December 2009 by the Government (the "Government's schedule") and the schedules prepared by the Companies (parties to the MOU) (the "Companies' schedule") specified in Appendix 2. We carried out procedures as considered necessary under the circumstances to determine the reasons for the differences between the above schedules. Our findings are presented in the notes set out on pages 5-12.

**OPINION**

In our opinion, based on our work described in this report, except for adjustments, if any, which may have been required had we tested all payments/allocations made by the Companies and all payments/allocations received by the Government, the accompanying Assertion of the Committee on the EITI of the Republic of Azerbaijan that the schedule of payments/allocations received during the year ended 31 December 2009 is prepared in accordance with the aforementioned requirements, is fairly stated in all material respects.

This report is intended for the use of the signatory parties to the MOU and should not be used by other parties or for uses other than as prescribed by the MOU.

*Moore Stephens Azerbaijan*

14 May 2010

**THE COMMITTEE ON THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE  
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**NOTES**

**Government's interest in the foreign Companies' extractive output**

**Note 1 *Monetary inflow as Government's entitlement in foreign Companies' oil production stream***

This represents the Government's entitlement in foreign Companies' oil production transferred to it as monetary funds. Extractive companies transfer Government share either in kind or in money terms in accordance with respective Production Sharing Agreements ("PSAs").

	<b>million USD</b>
Government's schedule	13.5
Companies' schedule	8.5
<b>Difference</b>	<b>5.0</b>

This represents errors made by two extractive companies explained as follows:

	<b>million USD</b>
USD 1.1 million was incorrectly reported by a foreign extractive company as royalty instead of being reported as the Government's oil production entitlement in this foreign company's production stream and, therefore, should be reclassified from royalty to government's entitlement. We confirmed this difference by receiving additional confirmations from SOFAZ and this foreign extractive company. (see Note11)	1.1
This amount was paid but mistakenly not reported by a foreign extractive company. We confirmed this difference by receiving additional confirmations from SOFAZ and this foreign extractive company as well as inspecting payment documents.	3.9
	<b>5.0</b>

**Note 2 *Monetary inflow as Government's entitlement in foreign Companies' gas production stream***

This represents the Government's entitlement in the foreign Companies' gas production transferred to it as monetary funds. Extractive companies transfer Government share in money terms in accordance with the Shah Deniz PSA.

	<b>million USD</b>
Government's schedule	80.6
Companies' schedule	80.6
	<b>-</b>

No difference found.

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**Note 3 *Crude oil***

This represents the Government's oil production entitlement in the foreign Companies' oil production stream, transferred in kind.

	<b>million barrels</b>
Government's schedule	191.6
Companies' schedule	192.7
<b>Difference</b>	<u><u>(1.1)</u></u>

The difference of 1.1 million barrels is explained as follows:

	<b>million barrels</b>
This difference represents the reimbursement of one extractive company's underlift of crude oil. Since 2007, due to technical problems, this foreign extractive company was unable to lift its full entitlement which was accordingly taken up by the government and other extractive companies. In 2009 the underlift of 1 million barrels was compensated by SOCAR to this foreign extractive company. We confirmed this difference by receiving confirmation from SOCAR and the operator of the project concerned as well as explanation from SOFAZ.	(1.0)
This amount was wrongly reported as the government's share of the company's oil production. It is compensation oil transferred from one company to SOCAR and it is not the government's share of profit oil. It relates to SOCAR's commercial activity and should be deducted from the foreign Companies' schedule. We have confirmed this difference by obtaining confirmation from the parties concerned.	(0.1)
	<u><u>(1.1)</u></u>

**Note 4 *Natural Gas***

This represents natural gas extracted from gas fields or non-performing oilfields. Natural gas is the Government's entitlement in the foreign companies' production stream, transferred to the Government in kind.

	<b>cubic metres (thousands)</b>
Government's schedule	1,486.0
Companies' schedule	1,486.0
	<u><u>-</u></u>

No differences found.

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**Note 5 Associated Gas**

This represents associated gas coming from performing oilfields. It is transferred free of charge according to the agreements with the Government.

	<b>cubic metres (thousands)</b>
Government's schedule	3,928,683.9
Companies' schedule	3,658,132.3
<b>Difference</b>	<b>270,551.6</b>

This represents errors made by two extractive companies explained as follows:

	<b>cubic metres (thousands)</b>
The Government reported the volume of gas received from one foreign extractive company as 3,901,745.9 thousand cubic metres (tcm) whilst the foreign extractive company reported only 3,640,412.3 tcm. Most of this difference is the result of the parties using different measuring units: a foreign extractive company reported the volume measured in Normal Cubic Metres (Nm <sup>3</sup> ) at 0°C whereas the Government reported the volume measured in Standard Cubic Metres (Sm <sup>3</sup> ) at 20°C . The resulting difference of 261,333.6 tcm should be added to the Companies' schedule. We confirmed this difference by receiving additional explanations from SOCAR and the company concerned.	261,333.6
9,218.0 tcm were incorrectly reported by a foreign extractive company as royalty instead of being reported as associated gas transferred to SOCAR and, therefore, should be reclassified from royalty to associated gas. We confirmed this difference by receiving additional confirmations from SOCAR and this foreign extractive company. (see Note11)	9,218.0
	<b>270,551.6</b>

**Note 6 Gold**

This represents the Government's gold production entitlement in the foreign Company's gold production stream, transferred in kind.

	<b>ounces</b>
Government's schedule	1.4
Companies' schedule	1.4
	<b>-</b>

No differences found.

**Note 7 Silver**

This represents the Government's silver production entitlement in the foreign Company's silver production stream, transferred in kind.

	<b>ounces</b>
Government's schedule	0.5
Companies' schedule	0.5
	<b>-</b>

No differences found.

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**Other inflows to the Government from the foreign extractive industry Companies**

**Note 8 Bonuses**

Bonuses represent fees paid by the oil Companies for delegation and transfer of extractive rights. These fees are paid at certain stages of oil and gas field development according to appropriate agreements with the Government.

	<b>million USD</b>
Government's schedule	1.0
Companies' schedule	1.0
	<u>-</u>

No differences found.

**Note 9 Transportation tariff**

This represents the fees paid by the foreign extractive companies to SOFAZ for oil transportation by the Western Route Pipeline.

	<b>million USD</b>
Government's schedule	11.1
Companies' schedule	4.0
<b>Difference</b>	<u><u>7.1</u></u>

The amount of USD 7.1 million included in the Government's schedule relates to transit fees that were paid by the Government to itself for the transit of its own oil entitlement. Because of the nature of the transaction this is a permanent difference. We confirmed the overall amount allocated to the Government by receiving confirmations from the Azerbaijan International Operating Company ("AIOC") and SOFAZ.

**Note 10 Acreage fees**

This represents fees paid by the foreign extractive companies for the use of land/sea acreage during the exploration stage.

	<b>million USD</b>
Government's schedule	1.3
Companies' schedule	1.3
	<u><u>-</u></u>

No differences found.



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**Taxes paid to the Government by the foreign extractive companies**

**Note 11      *Royalty***

Royalty (mining tax) is paid for extracting minerals from subsurface strata of the earth on the territory of the Azerbaijan Republic (including the Caspian sea sector belonging to the Azerbaijan Republic).

	<b>million USD</b>	<b>cubic metres (thousands)</b>
Government's schedule	-	-
Companies' schedule	1.1	9,218.0
<b>Difference</b>	<b>(1.1)</b>	<b>(9,218.0)</b>

As stated in Notes 1 and 5 USD 1.1 million and 9,218.0 thousand cubic meters were incorrectly reported by a foreign extractive company as royalty instead of being reported as the Government's production entitlement in this foreign company's production stream and associated gas, respectively, and, therefore, should be reclassified from royalty to appropriate lines. We confirmed this difference by receiving additional confirmations from SOFAZ and SOCAR, respectively, and this foreign extractive company.

**Note 12      *Profit tax***

Profit tax is levied on the difference between a taxpayer's income (except for the income which is exempt from tax) and expenses (deductions) allowed for in the Tax Code of the Azerbaijan Republic.

	<b>million USD</b>
Government's schedule	674.2
Companies' schedule	674.2
	<b>-</b>

No differences found.

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**Government's interest in the local Companies' extractive output**

**Note 13      *Natural Gas***

This represents natural gas extracted from gas fields or non-performing oilfields. Natural gas is the Government's entitlement in the local companies' production stream, transferred to the Government in kind.

	<b>cubic metres (thousands)</b>
Government's schedule	4,695.5
Companies' schedule	4,695.5
	<u>                    -</u>

No differences found.

**Note 14      *Associated Gas***

This represents associated gas coming from performing oilfields exploited by the local extractive companies. It is transferred free of charge according to the agreements with the Government.

	<b>cubic metres (thousands)</b>
Government's schedule	3,161.7
Companies' schedule	3,161.7
	<u>                    -</u>

No differences found.

**Taxes paid to the Government by the local Companies**

**Note 15      *Royalty***

Royalty (mining tax) is paid for extracting minerals from subsurface strata of the earth on the territory of the Azerbaijan Republic (including the Caspian Sea sector belonging to the Azerbaijan Republic).

	<b>million AZN</b>
Government's schedule	120.1
Companies' schedule	120.3
<b>Difference</b>	<u>                    <b>(0.2)</b></u>

A royalty payment of AZN 0.2 million was treated by the Ministry of Taxes as withholding tax due to an error in the bank documentation . Accordingly it was omitted from the Government's schedule. We confirmed this difference by inspecting payment documents obtained from that local extractive company as well as obtaining additional information from the Ministry of Taxes.

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**Note 16 Profit tax**

Profit tax is levied on the difference between a taxpayer's income (except for the income which is exempt from tax) and expenses (deductions) allowed for in the Tax Code of the Azerbaijan Republic.

	<b>million AZN</b>
Government's schedule	329.8
Companies' schedule	811.4
<b>Difference</b>	<b><u>(481.6)</u></b>

AZN 481.6 million should be deducted from the Companies' schedule as being incorrectly reported by one local extractive company, principally due to reporting in thousands rather than in millions. We confirmed this difference by inspecting payment documents obtained from this local extractive company and information from the Ministry of Taxes.

**Note 17 Other taxes**

Other taxes comprise property, land, road fund taxes, VAT and other taxes. Withholding, personal income tax and social protection taxes and duties should not be included.

	<b>million AZN</b>
Government's schedule	97.4
Companies' schedule	97.2
<b>Difference</b>	<b><u>0.2</u></b>

The following is the breakdown of the other taxes paid by the companies:

	<b>Government's schedule</b>	<b>Companies' schedule</b>	<b>Difference</b>
VAT	72.9	72.8	0.1
Property tax	15.1	15.1	-
Land tax	8.8	8.8	-
Road tax	0.5	0.5	-
Other taxes	0.1	-	0.1
<b>Total</b>	<b><u>97.4</u></b>	<b><u>97.2</u></b>	<b><u>0.2</u></b>

The difference of AZN 0.2 million is explained as follows:

	<b>million AZN</b>
AZN 0.1 million represent value added tax paid by one local extractive company and should be added to the Companies' schedule as being incorrectly omitted by that company. We confirmed this difference by inspecting payment documents obtained from this local extractive company and information from the Ministry of Taxes.	0.1
The difference of 0.1 million AZN represents a tax penalty imposed upon one local extractive company and is not a reportable item and should be excluded from the Government's schedule. We confirmed this difference by inspecting the payment documents obtained from this local extractive company and explanation from the Ministry of Taxes.	0.1
	<b><u>0.2</u></b>



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**SUMMARY OF REPORTS BY THE GOVERNMENT AND THE EXTRACTIVE COMPANIES**

Foreign Extractive Companies																
	Reported by Government					Reported by foreign extractive Companies					Difference					Notes
	Value		Volume			Value		Volume			Value		Volume			
	mIn USD	mIn AZN	mboe	thousand m <sup>3</sup>	ounces	million USD	million AZN	Mboe	thousand m <sup>3</sup>	ounces	million USD	million AZN	mboe	thousand m <sup>3</sup>	ounces	
Monetary inflow for oil production	13.5	-	-	-	-	8.5	-	-	-	-	5.0	-	-	-	-	1
Monetary inflow for gas production	80.6	-	-	-	-	80.6	-	-	-	-	-	-	-	-	-	2
Crude oil	-	-	191.6	-	-	-	-	192.7	-	-	-	-	(1.1)	-	-	3
Natural Gas	-	-	-	1,486.0	-	-	-	-	1,486.0	-	-	-	-	-	-	4
Associated Gas	-	-	-	3,928,683.9	-	-	-	-	3,658,132.3	-	-	-	-	270,551.6	-	5
Gold	-	-	-	-	1.4	-	-	-	-	1.4	-	-	-	-	-	6
Silver	-	-	-	-	0.5	-	-	-	-	0.5	-	-	-	-	-	7
Bonuses	1.0	-	-	-	-	1.0	-	-	-	-	-	-	-	-	-	8
Transportation tariff to SOFAZ	11.1	-	-	-	-	4.0	-	-	-	-	7.1	-	-	-	-	9
Acreage fees	1.3	-	-	-	-	1.3	-	-	-	-	-	-	-	-	-	10
Royalty	-	-	-	-	-	1.1	-	-	9,218.0	-	(1.1)	-	(9,218.0)	-	-	11
Profit tax	674.2	-	-	-	-	674.2	-	-	-	-	-	-	-	-	-	12

Local Extractive Companies																
	Reported by Government					Reported by local extractive Companies					Difference					Notes
	Value		Volume			Value		Volume			Value		Volume			
	million USD	million AZN	mboe	thousand m <sup>3</sup>	ounces	million USD	million AZN	mboe	thousand m <sup>3</sup>	ounces	million USD	million AZN	mboe	thousand m <sup>3</sup>	ounces	
Natural Gas	-	-	-	4,695.5	-	-	-	-	4,695.5	-	-	-	-	-	-	13
Associated Gas	-	-	-	3,161.7	-	-	-	-	3,161.7	-	-	-	-	-	-	14
Royalty	-	120.1	-	-	-	-	120.3	-	-	-	-	(0.2)	-	-	-	15
Profit tax	-	329.8	-	-	-	-	811.4	-	-	-	-	(481.6)	-	-	-	16
Other taxes	-	97.4	-	-	-	-	97.2	-	-	-	-	0.2	-	-	-	17
Price change	-	200.8	-	-	-	-	200.8	-	-	-	-	-	-	-	-	18

**Acronyms and abbreviations used in this table**

USD - dollars of the United States of America  
AZN - Azerbaijani new manats  
mboe - millions of barrels of oil equivalent  
m<sup>3</sup> - cubic metres

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**Appendix 1**

**Assertion of the Committee on the Extractive Industries Transparency Initiative (“EITI”) of the Republic of Azerbaijan**

The schedule of payments/allocations received during the year ended 31 December 2009 by the Government of the Republic of Azerbaijan (the “Government”) from the local and foreign Companies operating in the Extractive Industries of the Republic of Azerbaijan, specified in Appendix 2 (collectively - the “Companies”), is prepared in accordance with the Memorandum of Understanding dated 24 November 2004 signed between the National Committee on EITI, the local and foreign Companies operating in the Extractive Industries of Republic of Azerbaijan and the non-governmental organizations detailed in Appendix 3.



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The Chairman of the EITI Committee

**THE COMMITTEE ON THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE  
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**Appendix 2**

**List of Extractive Industries Companies Party to the Memorandum of Understanding**

1. BP Exploration (Caspian Sea) Limited
2. State Oil Company of the Republic of Azerbaijan
3. Total E&P Azerbaijan B.V
4. ITOCHU Oil Exploration (Azerbaijan) Inc.
5. Statoil
6. Turkish Petroleum A.O.
7. Commonwealth Oil and Gas
8. Exxon Azerbaijan Limited
9. ConocoPhillips
10. Hess (ACG) Limited
11. Devon Energy Caspian Corporation
12. Lukoil Overseas
13. Chevron Khazar
14. Petro-HongKong-Pirsaat Oil Limited
15. Salyan Oil Limited
16. Karasu Operating Company
17. Shell Azerbaijan Exploration and Production
18. GDF SUEZ Exploration Caspian B.V.
19. Middle East Petroleum
20. Anshad Petrol JV
21. Shirvan Oil JV
22. Azgerneft JV
23. Inpex
24. Binagadi Oil Company
25. Royal Association of Finance Investors (RAFI OIL F.Z.E)
26. Naftiran Intergrade Co Ltd (NICO)
27. Apsheron Investments LTD
28. Shirvan Operating Company Limited
29. Netchala Operating Company Limited
30. Azerbaijan International Mining Company Azerbaijan (AIMC)

**Not Parties to the MOU**

1. Azerbaijan International Operating Company ("AIOC")<sup>1</sup>

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<sup>1</sup> AIOC is the operating company of the ACG oilfield. The partners of AIOC are BP Exploration (Caspian Sea) Limited, Exxon Azerbaijan Limited, Statoil, Inpex, SOCAR, Devon Energy Caspian Corporation, ITOCHU Oil Exploration (Azerbaijan) Inc., Amerada Hess (ACG) Limited, Turkish Petroleum A.O., Unocal Khazar (Chevron Overseas Petroleum Azerbaijan Limited).

**THE COMMITTEE ON THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE  
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**Appendix 3**

**List of Non-Governmental Organisations (“NGO”s) and Individuals Party to the Memorandum of Understanding**

**NGOs**

1. Development of Society and Civic Relations
2. Institute of Democracy and Human Rights
3. Eurasia Lawyers Association
4. "World of Carpet" Association (district of Guba)
5. Research Centre of Women's Problems
6. Azeri-Ellada Intellectual Center
7. Caucasus International Strategic Search Center
8. Centre for Economic and Political Researches
9. Centre of Economic and Social Development (CESD)
10. Human Rights and Education Public Union
11. "Centre of Support to Democratic Elections" Public Union
12. Association of Social Economic Researches
13. Foundation of Scientific-and- Technical Progress and Education
14. International Ecoenergy Academy
15. Foundation for Protection of Democratic Values
16. Public Finance Monitoring Center
17. Journalists in extreme situations Public Union
18. "Progress" Social Research Centre Public Union
19. Society for Democratic Reforms
20. Multimedia Information Systems and Technology Centre
21. Institute of Political Pluralism
22. Region Voice Newspaper
23. Humanitarian Research Society
24. Democracy Monitoring
25. Organization of Mine Victims
26. "For Healthy Life" Public Union
27. Dalga Youth Movement
28. Refugee and internally displaced women's development
29. Dalga Ecology and Protection on Nature Public Union
30. Democracy and Women's Initiatives
31. Return to motherland Public Union
32. Democratic Development and Economical Cooperation
33. Socio- Strategic Researches and Analytical Investigations
34. Center for Modern Development and Legal Assistance
35. Regional Development and Human Rights Public Union
36. Institution of Complex Problems of Transportation (transport)
37. Union of Independent Consumers
38. Public Union of "Progress", Ganja
39. Azerbaijan Construction Association
40. Greens' movement
41. Solidarity Among Women
42. Democratic Reformist Young People PU
43. Economic Research Center
44. «Buta» Humanitarian Children Fond



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45. Regional Enlighten
46. "Wealth" Social Investigation Center
47. Centre of Islam, Democracy and Human Rights
48. "Ecolex" environmental law center
49. Friends of the Earth/ Azerbaijan
50. "Umid" (Hope) Humanitarian and Social Support Centre
51. Azerbaijan Young Lawyers Union
52. Centre for Development of Youth
53. "Liberator" Public Union
54. "Finance" Transparent Budget Public Union (district of Imishli)
55. Media Development Center
56. Democratic Reforms Center
57. Intellectual Economists Club
58. "Eks-seda" International Journalists Research Center
59. Centre of Pluralism "Inam"
60. NGO; Civilization Monitoring and Research PU
61. Center of Culture of Azerbaijan Women's
62. Institute of Economical Technologies
63. "Free Person" Organization for Human Rights Protection
64. Committee for Oil Industry Workers Rights` Protection
65. Centre for Support to Democratic Initiatives
66. Centre for Support to Democratic Elections
67. Centre for Assistance to Democratic Elections
68. Centre for the Development of Azerbaijan Football PU
69. Democratic and Ecologic Balance
70. "Expert" Economic Journal
71. "Bilik" Ganja
72. Assistance for Democracy PU
73. Citizens' Enlighten PU
74. Enlighten of Youths PU
75. Citizens' Labour Rights Protection League
76. Democracy and Women Rights Protection Centre
77. Yevlakh district Regional Development Centre PU
78. Independent teachers union
79. "Ruzgar" Ecological Public Union
80. Youths Enlighten in Regions PU
81. Assistance to Young Journalists PU
82. "Human Rights - 2003" Public Union
83. "Women's World" Public Union
84. Ganja Children Fond
85. Fund of Constitution
86. Economy and Legal Enlighten of Journalists
87. Care for elderly intellectuals PU
88. Association of Democratic Reforms and Development
89. Caucasus Media Investigations Center
90. Association of Traders and Producers
91. Elections Research Center PU
92. International Relations Research
93. Centre for Economic and Business Research and Education, Khazar University
94. "Saniye" Humanitarian Information Analytical Agency
95. Center of Oil Researches

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96. Qarabag Internally Displaced persons Union
97. XXI Century Education Centre PU
98. "Electronic Elections" Public Union
99. Economic Innovations Center
100. Center for Equal Opportunities
101. HVA Regional Branch (Ganja)
102. Azerbaijan Healthy Development PU
103. Training-Monitoring Center of Social-Economic Laws
104. "ELS" free researches center
105. Centre of Support to Civil Society Building (Regional NGO, Agstafa district)
106. Society for Caring of Garabag War- Disabled Persons
107. Eco- World Public Union
108. Human Rights XXI century-Azerbaijan Fond
109. Eco-Renaissance
110. "Youth Club" PU
111. National Ecology Broadcast Center
112. Free Economy Center
113. "Human Rights and Law popularization" PU
114. "Ulduz" Electron Organization
115. "Support of Young Poets" PU
116. "Citizen Society Institution" PU

**Individuals**

1. Arzu Soltan
2. Bakirzade Shabnam
3. Dunya Sakit
4. Aliyev Elmidar
5. Hamidova Hijran
6. Huseynli Fikret
7. Khalilov Ruslan
8. Isayev Samir
9. Ibrahimov Zaur
10. Movsumov Shamil
11. Musayev Jeyhun
12. Pashayeva Sedaget
13. Seyidova Suheyla
14. Safarov Afig