



VALIDATION OF THE KYRGYZSTAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (KEITI) ©

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SPECIALISTS IN DEVELOPING COMMUNITIES

In association with

PKF

Accountants &
business advisers

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Coffey International Development Ltd

The Malthouse 1 Northfield Road Reading Berkshire RG1 8AH United Kingdom

T (+44) (0) 1189 566 066 F (+44) (0) 1189 576 066 www.coffey.com/internationaldevelopment

Registered Office: 1 Northfield Road Reading Berkshire RG1 8AH United Kingdom

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ABBREVIATIONS AND ACRONYMS

COA	Chamber of Accounts
EITI	Extractive Industries Transparency Initiative
GOKR	Government of the Kyrgyz Republic
GOV.	Government
IBC	International Business Council
IFRS	International Financial Reporting Standards
INTOSAI	International Organisation of Supreme Audit Institutions Standards
ISA	International Standards on Auditing
ISAB	International Accounting Standards Board
KR	Kyrgyz Republic
KEITI	Kyrgyzstan Extractive Industries Transparency Initiative
LLC	Limited Liability Companies
M	Million
MNR	Ministry of Natural Resources
MSG	Multi-Stakeholder Group
NSC	National Statistics Committee
SAI	Supreme Audit Institution
SB	Supervisory Board
SCS	State Customs Service
STS	State Tax Service
TOR	Terms of reference

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SECTION 1: INTRODUCTION

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

SECTION 1: INTRODUCTION

1 FOREWORD

This is the report of the 2010 Validation of the Extractive Industry Transparency Initiative (EITI) in Kyrgyzstan. This EITI Validation was undertaken by a consortium led by Coffey International Development, in association with PKF.

The report is structured as follows:

- This section introduces the report with a summary of the importance of the extractive industries in the Kyrgyz Republic, the EITI Validation process and of EITI implementation in the Kyrgyz Republic.
- Section 2 describes the Validation methodology and process.
- Section 3 presents the Validator's assessment of progress against the Supervisory Board Workplan.
- Section 4 presents the Validator's assessment of progress against the EITI Validation Grid.
- Section 5 describes the company implementation of EITI in the Kyrgyz Republic.
- Section 6 presents the Validator's overall assessment of EITI implementation.
- Section 7 provides recommendations for future implementation of EITI in the Kyrgyz Republic.

The report contains four annexes. Annex A provides a completed Validation Grid. Annex B contains the consolidated Company Self Assessment forms provided to the Validator. Annex C lists the stakeholders consulted in undertaking the Validation. Annex D lists the members of the National Council and Supervisory Board.

2 THE ROLE OF EXTRACTIVE INDUSTRIES IN THE KYRGYZ REPUBLIC'S ECONOMY

During the Soviet period, the mineral sector of Kyrgyzstan played a substantial role in the raw material economy of the Soviet Union. It was an important contributor to the former Soviet Union's production of some minerals, comprising 40-100 percent of mercury, 100 percent of antimony, 30 percent of rare-earth materials and 15 percent of uranium production.

Following the dissolution of the Soviet Union, gold became the country's leading mineral sector. Gold currently constitutes 90 percent of national mining production by volume and is the main export in the Kyrgyz Republic. There are currently two gold mines operating in the country: Kumtor and Makmal. Kumtor, the largest gold mine in terms of production, is operated by Kumptor Gold Company, a subsidiary of the Canadian firm Centerra Gold International (CGI). Makmal gold mine is operated by Kyrgyz Altyn, which is wholly owned by the Kyrgyz Government. Kyrgyz Altyn also has several smaller affiliated enterprises, including Solton-Sary and Tereksai mines.

The Kyrgyz Republic also has an abundance of other valuable mineral resources, including: coal, iron, mercury, copper, and uranium. Though coal production in the Kyrgyz Republic has decreased from its peak of 4.9 million tons to 400,000 tons in 2008, an estimated 1.3 billion tons of coal reserves remain. The Kyrgyz Republic has also attracted investment from the Chinese mineral company Mylin Resources Group to prospect the country's significant iron ore resources in Dzhetyym, containing an estimated 5.4 billion tons of iron ore. While mining opportunities exist throughout the Kyrgyz Republic, current production is limited to a few minerals, although exploration activities from the lucrative Chinese market and other regional buyers appear to be fuelling increased foreign investment.

In addition to minerals, the Kyrgyz Republic also produces modest amounts of oil and gas (68,200 tons of oil and 14.9 million cubic meters of natural gas in 2007). This sector has recently attracted interest from foreign investors, including the Russian oil and gas conglomerate Gazprom. The Kyrgyz Republic, however, remains heavily dependent on imported oil and gas, as local production is still very limited.

3 THE EITI VALIDATION PROCESS

Validation is an essential element of the EITI process and is central to the initiative's status as an international standard. Its objective is to provide an independent assessment of the progress achieved in implementing the EITI and to identify what measures are required to make better and faster progress. For Candidate Countries¹, Validation should measure progress in EITI implementation. For countries that have fully implemented EITI (Compliant Countries²), Validation will serve to provide an assessment of their ongoing fulfilment of all the EITI Criteria.

At the third International EITI Board meeting held in Oslo on 27 September 2007, 15 countries including the Kyrgyz Republic obtained EITI Candidate status. Candidate Countries have two years to undergo the Validation process.

4 THE EITI IN THE KYRGYZ REPUBLIC

Given the importance of the extractive sector in the national economy and the need for increased accountability, the Kyrgyz Republic joined the EITI in 2004. Government Decree No. 361 established the EITI and its principles in the Kyrgyz Republic and created the Consultative Assistance Council and the Implementing Committee. In addition, a work plan for EITI implementation was confirmed. A change in state power in 2005 led to a period of minimal activity, and further implementation of the EITI was stalled. In 2008 a decree was passed to reinvigorate implementation of the EITI and to establish a new multi-stakeholder group (Supervisory Board) and the EITI Secretariat. The EITI Supervisory Board of Kyrgyz Republic is composed of representatives from government, civil society, donors and mining companies. The EITI Secretariat was established within the State Agency on Geology and Mineral Resources and is responsible for coordination of the implementation of EITI.

Kyrgyz Republic's first EITI report was published in October 2004 and covers payments and revenues from mining companies for the first half of 2004. Following the establishment of the Supervisory Board and the Secretariat, the EITI reporting templates were reviewed and revised. In 2009 the firm W. Jacobs Audit was selected as the EITI Reconciler. The second EITI Report was launched in September 2009, published in two national newspapers and disseminated at conferences.

¹ Candidate countries are those who have signed up to implement EITI and met all four indicators in the sign up stage of the Validation Grid: (1) committing to implement EITI; (2) committing to work with civil society and the private sector; (3) appointing an individual to lead implementation; and (4) producing a Work Plan that has been agreed with stakeholders.

² Compliant countries have fully implemented EITI. They have met all the indicators in the Validation grid, including the publication and distribution of an EITI Report.

SECTION 2: VALIDATION METHODOLOGY AND PROCESS

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

SECTION 2: VALIDATION METHODOLOGY AND PROCESS

1 VALIDATION METHODOLOGY AND PROCESS

The Validation team was composed of Harrison Mitchell (Team Leader), Shawn Reynolds (Public Financial Management Specialist) and Valeria Getman (Auditing Specialist). Tim Ruffer and Danielle Tappitake provided oversight and management support to the process. The team closely followed the EITI Validation Guide methodology.

In January 2010, the team began preparations for the Validation. This included:

- A review of relevant documentation on the EITI process in the Kyrgyz Republic.
- Several planning discussions with the Kyrgyzstan EITI Secretariat.
- Discussions with the International EITI Secretariat about the Validation approach.
- Sending written requests to extractive industry companies in Kyrgyz Republic for them to complete the Validation Company Self Assessment Forms (see Annex B).
- Preparation of a meeting timetable, arranged by the Kyrgyzstan EITI Secretariat.
- Discussions amongst the team about the Validation methodology.

The Validation team visited Bishkek from 18-22 January 2010. Over the week, the team held the following meetings:

- **Stakeholder meetings** – a combination of group and individual discussions were held with members of civil society, companies and government departments. A full list of stakeholders interviewed is available in Annex C.
- **Debriefing Meeting** – a final meeting with the Supervisory Board was held to present the Validators' initial findings on a confidential basis.

Following the visit to the Kyrgyz Republic, the team prepared a first draft of this report. It was circulated to stakeholders in the Kyrgyz Republic and the International EITI Secretariat for comment on 16 February 2010. After finalisation, the Validation Report will finally be formally submitted to the EITI Board for its consideration.

SECTION 3: PROGRESS AGAINST THE WORKPLAN

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

SECTION 3: PROGRESS AGAINST THE WORK PLAN

This section presents a summary of the main items listed in the EITI 2009 Work Plan (Action Plan of 14 April, 2009). Next to each of the items listed is the Validator's summary assessment of the progress made. This is followed by a brief overall assessment of the progress made against the EITI work plan as required by the EITI Validation Guide.

WORK PLAN ITEM	VALIDATORS JUDGEMENT
Establishment of EITI Secretariat by Q1 2009	Completed
Collection of data from extractive companies	Completed activity, but not from all companies
Collection of data from ministries, agencies and state rayon administrations	Completed
Reconciliation of data by independent audit company	Completed
EITI capacity building of state institutions	Completed, ongoing
Training for staff of extractive companies	Completed, ongoing
Contact with relevant stakeholders, including via media channels	Completed, ongoing

The Kyrgyz Republic has issued a number of work plans or "action plans" since establishing EITI, the first of which was issued on 14 May, 2004 and the most recent full Action Plan on 14 April, 2009. Action plans issued in 2004, 2008 and 2009 all include identified objectives that have since been met.

The work plan evolved and improved between 2008 and 2009, and the objectives outlined in the plans were met over time. For example, in October 2008, the Action Plan has several objectives that were met in 2009 including a) the establishment of a website; b) trainings for company staff; and c) appointing an auditor to carry out the reconciliation audit (SB Minutes 27 October, 2008). In addition, the most recent iteration of the Action Plan in September 2009 specifically for Validation includes: actions, form of completion, responsible parties, timeframe and source of funding (SB Minutes, 14 September, 2009).

The Validators recommend that the next reiteration of the Action Plan includes the following: a thorough assessment of capacity constraints; updates of the fulfilment (or lack thereof) of objectives; and a plan to distribute the Action Plan to a wider audience, with particular emphasis on mining communities in regional districts.

Notwithstanding these recommendations, there is clear evidence that a number of Action Plans have been issued since 2004 and that their objectives have been largely met.

SECTION 4: PROGRESS AGAINST VALIDATION GRID INDICATORS

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

SECTION 4: PROGRESS AGAINST VALIDATION INDICATORS

This section presents a narrative of the Validator’s assessment of progress against the Validation Grid Indicators. For each indicator, it includes our interpretation of the criteria (where required), progress against the indicator, stakeholder views, and our overall judgement. A summary Validation Grid is provided in Annex A.

SIGN-UP

1. Has the government issued an unequivocal public statement of its intention to implement EITI?

Progress

Kyrgyzstan first announced its intention to join and implement the EITI in May 2004. Resolution No. 361 of the Kyrgyz Republic accepted the principals of the EITI, approved an action plan and created two bodies to oversee implementation. The resolution was signed by the then Prime Minister of the Republic, N. Tanaev.

A further Resolution No. 710 (dated 23 September, 2004) reiterated that “implementation [of] the principals of transparency of the EITI is important” and issued a list of companies required by law to disclose financial flows in accordance with the EITI. The resolution also assigned responsibilities for reporting and oversight of relevant government bodies. The resolution was signed by the then Prime Minister, N. Tanaev.

Stakeholder views

Stakeholders interviewed pointed out that there was a delay in EITI implementation after a change of state power in 2005. Between 2005 and July 2008, there was little activity due to a lack of ownership within the government. However, the government re-iterated its commitment by establishing a permanent secretariat in a resolution on 16 July, 2008 (Resolution No. 382).

Validator’s judgement

This indicator has been met.

2. Has the government committed to work with civil society and companies on EITI implementation?

Progress

The government of the Kyrgyz Republic has committed to working with civil society and companies both in law and in practice.

In law, Resolution No 361 of 14 May, 2004 commits the government to accept the principals of the EITI. A government Bulletin published later in 2004 reiterates the government’s commitment to implement the EITI in cooperation with civil society and extractive companies (Bulletin of the EITI of the Kyrgyz Republic, dated 2004).

After a period of convalescence that followed the revolution of 2006, the government of the Kyrgyz Republic issued Resolution No. 382 of 16 July, 2008 that served to re-invigorate the EITI and establish a Supervisory Board (hereafter SB) to implement the process. The Board is “an advisory and consulting body aimed to ensure general supervision, coordination and consulting assistance for the EITI”. Although the resolution does not specify the required make up of the Board, the current membership of the Board is as follows: thirteen members from government departments and the Parliament, five members from companies and five members from civil society (one represents a consortium of members).

Stakeholder views

As with indicator 1 above, all stakeholders pointed to the delay in EITI implementation due to the 2005 change in state power. However, since the re-invigoration of the process and establishing of the Secretariat in 2009, stakeholders expressed satisfaction and the rate of progress.

Validator's judgement

This indicator has been met.

3. Has the government appointed a senior individual to lead on EITI implementation?

Progress

The current chair of the EITI SB is Mr Kairat Djumaliev, Deputy Minister of the Ministry of Mineral Resources. Mr Djumaliev is also actively involved in the EITI at the international level and represents Kyrgyzstan on the EITI International Board.

Stakeholder views

Stakeholders expressed satisfaction at the leadership of Mr Djumaliev.

Validator's judgement

The indicator has been met.

4. Has a fully costed workplan been published and made widely available, containing measurable targets, a timetable for implementation and an assessment of capacity constraints (gov., private sector and civil society)?

Progress

The Kyrgyz Republic has issued a number of work plans or "action plans" since establishing EITI, the first of which was issued on 14 May, 2004 and the most recent on 15 September, 2009. Action plans issued in 2004, 2008 and 2009 all include identified objectives that have since been met. For example:

- The second objective of the May 2004 Action Plan was to develop models for reporting for the purposes of EITI, including instructions. This was fulfilled and issued in a Bulletin issued in September 2004.
- The first objective of the October 2008 Action Plan was to inform all mining companies of their obligations to report in accordance with the established forms. This information was requested by the Ministry of Mineral Resources in Q4 2008.
- The second objective of April 2009 Action Plan was to establish an EITI Secretariat, which was done immediately.

The Action Plans also show clear signs of improvement, which is outlined below.

Stakeholder views

Civil society stakeholders suggest that the Action Plan should include further activities and be distributed more widely in the provinces, where there is a keen interest in mining but little awareness or understanding of the EITI.

Furthermore, representatives from civil society suggested that an assessment of capacity constraints and assistance with funding the relevant activities of civil society groups was necessary.

Validator's judgement

The most recent Action Plan is a comprehensive document. There is clear evidence that the work plan has evolved and improved between 2008 and 2009, and the objectives outlined in the plans were met over time. For example, in October 2008, the Action Plan has several objectives that were met in 2009 including a) the establishment of a website; b) trainings for company staff; and c) appointing an auditor to carry out the reconciliation audit (SB Minutes, 27 October, 2008). In addition, the most recent iteration of the Action Plan in September 2009 includes: actions, form of completion, responsible parties, timeframe and source of funding (SB Minutes, 14 September, 2009).

However, the Validators suggest that the focus of the Action Plan should be more deliverable-oriented rather than action-oriented to allow for better costing. In addition, the Validators have not received evidence that a proper assessment of capacity constraints (and corresponding risk analysis/mitigation) has been undertaken, as per the Validation guidelines. The Validators note that subsequent iterations of the Action Plan (available to review in the minutes) do not include updates of previous activities and their completion. Finally, whilst the Action Plan was published on the website, discussed in meetings, and distributed among stakeholders, civil society members suggested that distribution to regions was lacking.

The Validators recommend that the next reiteration of the Action Plan includes: a thorough assessment of capacity constraints; updates of the fulfilment (or lack thereof) of objectives; and a plan to distribute the Action Plan to a wider audience, with particular emphasis on mining communities in regional districts.

Notwithstanding these recommendations, there is clear evidence that a number of Action Plans have been issued since 2004 and their objectives largely met. We therefore consider this indicator to be met.

IMPLEMENTATION

5. Has the government established a multi-stakeholder group to oversee EITI implementation?

Progress

While the EITI was established in the Kyrgyz Republic in 2004, the current structure of operations results from Government Resolution No.382 of 16 July, 2006, which supersedes the resolutions of 2004.

The resolution establishes the KEITI SB as an advisory body with the following key objectives and functions:

- To review and exercise of control over the fulfilment of actions related to the implementation of EITI.
- To develop proposals and recommendations for the government of Kyrgyz Republic with regard to EITI implementation.
- To review, discuss and approve for publication the EITI aggregated reports.
- To assess current and potential impediments to increase the transparency of the extractive sector, including legislative actions, institutional and regulatory issues, financial and other constraints.
- To approve proposed Action Plans.

Resolution No. 382 also establishes the organisation and operation of the SB. It requires that meetings of the SB are convened every three months, and a quorum is achieved with two-thirds of the membership attending. It also establishes that decisions of the SB are made by majority voting, which must include at least one vote from a representative from each of the three groups represented on the SB (government, industry and civil society). In a meeting held on 25 February, 2010, the SB stated

that it would take all efforts to make decisions based on consensus and decisions of the Board would be recorded in meeting minutes.

The current membership of the SB includes: thirteen members from government agencies and the Jogorku Kenesh (Parliament), five members from companies and four members from civil society (one represents a consortium of members). In February 2010, the Supervisory Board proposed a composition of EITI Supervisory Board comprising of equal proportion of multi-stakeholders (five representatives of government, five representatives of industry and five members of civil society) and recommended that the Kyrgyz Government make amendments to Resolution no. 382 to include this change. The Kyrgyz Government will shortly be making an official decision on this recommendation.

According to the Resolution No. 382, civil society and extractive companies can independently appoint representatives and re-elect them by majority of votes in an open and transparent election process. Representatives of state bodies shall be appointed to the SB based on their positions.

Stakeholder views

Generally, all stakeholders consulted expressed satisfaction at the progress of the SB since establishing the Secretariat in 2009, and the leadership of Deputy Minister Djumaliev. However, interviews with stakeholders revealed several specific concerns about the organisation and operation of the SB.

First, there was some confusion expressed over the manner in which decisions were taken in the SB, with some stakeholders suggesting that decisions were made by consensus and others by majority voting with representation from each group (as mandated by Resolution No. 382). Some confusion was also raised regarding the setting of the agenda of the SB, with some stakeholders suggesting that they were able to suggest items of the agenda and others not.

Secondly, civil society members expressed concern over the existing arrangement for decision making by majority voting, with at least one representative from each group. They stated that this had led to certain proposals being sidelined (such as proposals over the publication of disaggregated data). On the other hand, government members preferred this decision-making arrangement as it enabled the rapid progression of activities.

Company stakeholders suggested that further effort could be made to include a more diverse set of representatives from industry, including smaller companies who expressed interested in being involved.

Finally, interviews with stakeholders suggested that there are sub-committees which meet on an ad hoc and informal basis. Only the multi-stakeholder tender commission (or sub-committee) that has oversight of an auditor for the reconciliation report is formally composed and has formal meetings.

Validator's judgement

Some stakeholders raised concerns as to whether the process of setting the agenda, as well as making decisions, was sufficiently consultative. Following the Validator's visit, the SB recommended to the Kyrgyz Government that the regulation governing the SB on representation of parties and specification of procedures and decision-making processes be amended. The amended Resolution No. 382 specifies that the SB be comprised of five representatives of government, five representatives of industry and five members of civil society, providing nearly equal representation of the three main groups.

The style of the minutes of meetings in the Kyrgyz Republic records only the agenda and agreed items, and thus it is difficult for the Validators to make an assessment of the functioning of the SB, including voting patterns. Going forward, the SB has decided to record all decisions made by the SB in meeting minutes. The Validators did participate in one meeting of the SB and noted that discussion was frank and participatory.

It is the opinion of the Validators that civil society members engaged in the EITI are independent of the government. No civil society representative suggested that they were subject to undue influence or coercion. The independence of civil society members was demonstrated through the Validation

process by their pointed critique to the Validator of certain aspects of the EITI implementation process.

Notwithstanding these issues and recommendations, we consider the SB to be a functioning and participatory body and that this indicator is met.

6. Is civil society engaged in the process?

Progress

The TOR of the SB assure civil society's place in the EITI. The Validators interviewed a number of civil society representatives, and found them to be active and vocal participants in the process. In addition to membership on the SB, civil society also has equal representation on the Tender Commission sub-committee, which selected the auditor for the reconciliation report. Finally, civil society has participated in and jointly organised a number of conferences and workshops with the Secretariat for the purposes of promoting and furthering the understanding of EITI.

Activities to engage civil society in the implementation of EITI have been undertaken by the Secretariat and national NGOs. Some examples include:

- a capacity building seminar for NGO representatives on EITI related media engagement and skills conducted by the Secretariat in June 2009;
- regional EITI public awareness campaigns undertaken by the Community and Mining Development Institute from 2004 onwards;
- a meeting with a local NGO to discuss gold mining in the area of Chon-Kemin Natural Parkin Kemin district in July 2009, conducted by several NGO members of the consortium represented on the SB; and
- a press trip for 13 reporters from TV, radio, news agencies and newspapers to an international conference to discuss the Kyrgyzstan EITI report.

Stakeholder views

Civil society members generally felt engaged with the process, particularly following the establishment of the Secretariat, and regarded the EITI as being of significant value to the Kyrgyz Republic. In addition, the international EITI conference held in September 2009 was considered to be a significant step forward by many members, who felt that it provided a forum for substantial discussion on a number of key issues.

However, civil society expressed some concern that certain issues, in particular the disaggregation of data, had been sidelined thus far. The stakeholders wished to have a substantial discussion to meet a consensus on the issue in 2010.

Finally, a number of representatives suggested that more effort could be made to involve civil society members from the more remote regions, where mining can have a significant effect their livelihoods.

Company representatives were generally supportive of civil society participation. One stakeholder suggested that better cooperation between companies and civil society could lead to greater trust and openness.

Validator's judgement

Civil society is clearly engaged in the EITI, and sees the enormous value in the process. No civil society representatives suggested that they were subject to undue influence or coercion. The Validators witnessed civil society members raising issues frankly at the SB meeting; the jointly held conferences are also evidence of the good working relationship between civil society and the Secretariat.

The Validators had some concern over the ability of civil society members to contribute to the agenda of the SB – in particular regarding contested issues such as disaggregated reporting. However, the

suggested changes to the composition of the SB made at a meeting on February 25, 2010, which ensures equal representation between the private sector, government and civil society, is likely to remedy this issue. If concerns remain on this issue, the Validators recommend that the notes of meetings be revisited after a year to ensure that the concerns of civil society are reflected in the discussions of the SB.

Nonetheless, we conclude that civil society is clearly engaged and thus, this indicator has been met.

7. Are companies engaged in the process?

Progress

There has been considerable progress in the EITI implementation process since July 2008, and the degree of direct company engagement has increased considerably over this period compared to that under the prior EITI regime. When the Kyrgyz Republic first signed up to the EITI in 2004 and issued resolutions to enable the development of the first Action Plan and establishment of the Working Group, only two extractive companies were involved during the first year – Kumtor Gold Company and Kyrgyzaltyn. By early 2008, six companies were required to complete EITI reporting templates. Following Resolution No. 382 from 16 July 2008, all companies with turnover of US\$5 million or more were required to submit reports for reconciliation purposes. Of the 27 companies which were required to report, 26 completed EITI reports and participated in the reconciliation process.

One company, Kara-Balta Mining Plant, did not provide information despite having revenue exceeding the established threshold for reconciliation. The reason given by this company is that it does not extract any resources from the Kyrgyz Republic. It is a uranium processing company that imports material for processing from Kazakhstan and does not hold a mining exploitation license, and as such it is outside the scope of EITI.

Some companies were reluctant to endorse the EITI procedure formally (in mass media or on websites) – this is detailed in Section 5. Larger companies were more willing to publicly support the EITI with a clear endorsement. It was noted that even some government-owned public enterprises told the Validators that they had not made public endorsements. This response is exemplified by the response from Full Gold Mining Company LLC on the Company Self Assessment Reports, which stated that it „did not make a public statement because it is not obligatory“.

Significant outreach has been undertaken to engage companies in the EITI process, including workshops, training sessions and conferences. Some examples include:

- a seminar on EITI reporting of extractive companies conducted in cooperation with Kyrgyz Mining Association (June 2009); and
- a training session for accountants from extractive companies on completing EITI reporting forms (December 2009).

Stakeholder views

The overwhelming response of companies was positive. Companies interviewed in detail were supportive of the EITI and the efforts of the government of the Kyrgyz Republic and Secretariat to engage them. In particular, the larger companies were very clear on the benefits for their compliance with EITI reporting in terms of the transparency and legitimacy that their participation provided for other Kyrgyz stakeholders and overseas investors.

Only one of the ten companies consulted by the EITI Validation team was unaware of the activities carried out by the EITI Secretariat in terms of workshops and training of accountants, publicity and organisation of conferences. The quality of these events and the proactive nature of the Secretariat in engaging companies were also expressed by many of the companies.

The Company Self Assessment Reports (Section 5) highlight some issues with some companies' willingness to endorse the process, but the companies participated nonetheless.

The International Business Council (IBC) and Investment Council were not actively involved in the EITI, despite their obvious potential to provide a conduit for discussion and awareness-raising in the extractive sector. The IBC has an operating Mineral Resources Committee that meets monthly, but the Executive Director of IBC was unfamiliar with the EITI and the 2008 EITI Report.

Civil society was generally satisfied with the level of engagement of companies, although a number noted that some companies were only participating under pressure from the government rather than because they had been persuaded of the benefits of engagement. There were frequently comments that companies should provide disseminated information to aid transparency, and that other areas of activity should be captured by the EITI, such as contracting arrangements and environmental performance.

The audit company tasked with reconciling company and state body reports, W. Jacobs Audit, was satisfied that the companies were submitting reports to the best of their ability, and that the reported problems were a result of unintentional misunderstandings of how to complete report forms as opposed to any obstruction of the process or evasiveness.

Validator's judgement

This indicator has been met. The EITI Secretariat has successfully sought to engage companies in the process. The Validators noted the responses on a number of the Company Self Assessment Reports (Section 5) that indicate that further work is required by the EITI Secretariat to convince some smaller companies of the benefits of participating in the EITI process, as well as the ambivalent attitude to endorsement exhibited by some companies. This attitude was however at odds with the responses of a majority of companies, and the Reconciler had no problem in dealing with companies submitting reports for reconciliation.

8. Did the government remove any obstacles to EITI implementation?

Progress

The laws and regulations outlined in the sections above have removed most key obstacles to EITI in Kyrgyz Republic. In addition to the laws and regulations relating to EITI, the Validator notes that the government provided the Reconciler with sufficient authority to carry out the reconciliation. The EITI Secretariat arranged for a letter, signed by the Head of the Prime Minister's Office, which authorised the Reconciler to seek information from companies and required companies to assist the Reconciler in obtaining all pertinent information – *„to assist a bearer of a copy of this letter and certificate of the employee of the “W. Jacobs Audit” company with reception of necessary information, to provide full cooperation of the staff including written and oral answering questions and to provide necessary documentation for reviewing and taking copies”*.

Currently, limited liability companies in the Kyrgyz Republic are not required by law to have an audit or to submit audited accounts. As such, a number of LLC companies do not submit audited accounts. However, LLC companies do conduct an annual reconciliation of tax payments with state tax authorities. The SB has decided that this annual reconciliation and the signature of a LLC company's executive manager on the EITI reporting template ensure the consistency and quality of LLC EITI reporting data.

A law on disclosure prevents the public disclosure of disaggregated data on company payments to tax authorities in the Kyrgyz Republic. However, as current reporting is conducted on an aggregated basis, this does not constitute an obstacle to EITI implementation at this time.

Validator's judgement

Should the SB decide to move towards disaggregated reporting in future EITI reports, further legal analysis would be required to ensure that this does not disclose confidential information or violate the privacy of firms according to provisions in the Kyrgyz Republic's legal framework.

The Validators note that government support has been crucial for the rapid progress that has been made in the implementation of the EITI from 2008 onwards. We conclude that the government has

removed major obstacles in its legal and regulatory framework to EITI implementation and that this indicator has been met.

9. Have reporting templates been agreed?

Progress

Reporting templates have undergone several revisions since the Kyrgyz Republic joined the EITI in June 2004. The third version of the reporting template (3-EITI) was used in the 2008 reconciliation. The latest version of the reporting template is the fourth version (4-EITI), which will be used in the 2009 EITI reporting system by companies and state bodies following approval by the National Statistics Committee. The 4-EITI reporting template was based on the outcome of consultation with relevant stakeholders and approved by the SB on 25 February, 2010.

The templates were first produced by the National Statistics Committee (NSC Resolution No. 54, 17 November, 2004), but there is clear evidence that all stakeholder groups were consulted during the development of the templates subsequent to 2008, and that the templates adopted were subject to SB approval. All stakeholders confirmed that they had observed the templates and been given opportunity to provide feedback on the structure and content. The most recent version of the reporting templates was discussed and approved by SB members on 25 February, 2010.

The templates are comprehensive in capturing revenue and payment streams, and reflect the SB's definition of material revenues. No single revenue stream was identified as being omitted by any stakeholder interviewed, and the revenue streams are consistent with those indicated in the EITI Guidance Notes. There is a separate issue as to the materiality of income streams, but this is not considered to impact upon this indicator, as the template was deemed to be comprehensive by stakeholders.

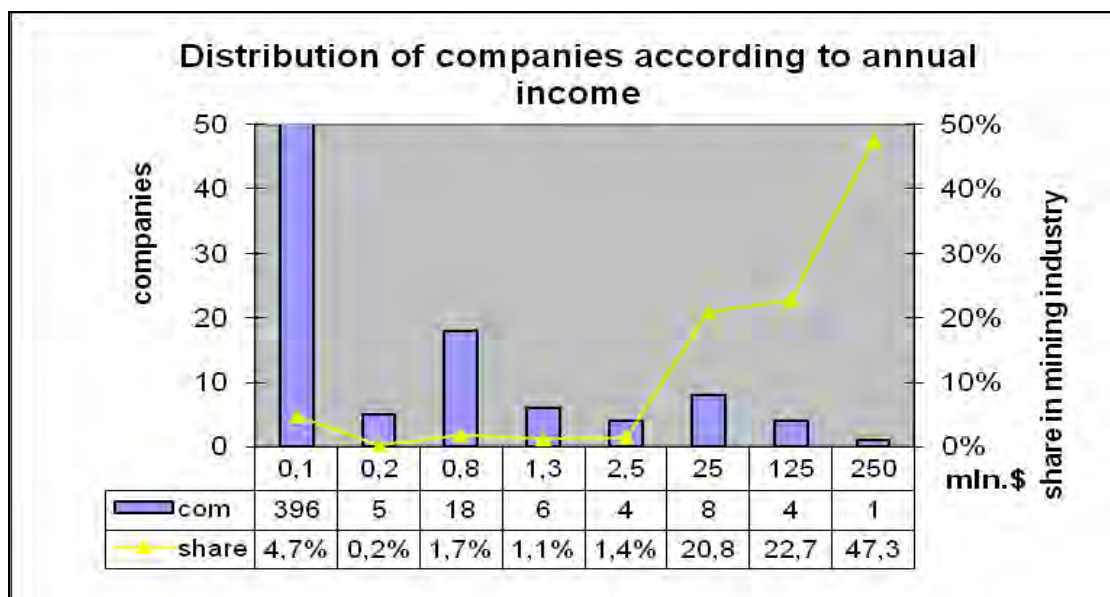
There was a serious issue noted during the 2008 EITI Reconciliation exercise where many companies had problems in completing the template accurately. This failure was accepted to be a combination of the „newness“ of the forms (as most companies were engaging in EITI reporting for the first time), and a lack of clear instructions to support the template. Revised instructions on completing the template were approved by the SB in February 2010 and forwarded to the National Statistics Committee for approval.

One issue raised was the „Other Substantial Payments“ category, which proved to be a source of difficulty and required significant effort and time from some larger companies with complex operations. Companies and state bodies often had different interpretations as to whether payments belonged in this category or a specifically named one. Of particular concern was Line 36 („Payments to state agencies for rendered services, acquisition of license, permits, agreements“) that caused widespread confusion due to differing interpretations by those completing reports.

The law on Statistical Reporting (NSC Resolution No. 82, 16 September, 2008) in Kyrgyz Republic requires that all companies holding licenses for the development of mineral resources submit EITI reports. Government Resolution No. 382 „On further measures to implement EITI“ approved by the EITI SB on 16 July 2008 set the threshold for EITI reporting for reconciliation purposes at US\$ 5 million or more. Those companies with annual revenue over US\$5 million are required to submit EITI reports and are subject to review in the reconciliation report, while those companies with annual revenue under US\$5 million are required to submit reports but not subject to the reconciliation.

The SB meeting minutes indicate that a threshold of US\$5 million was ultimately decided upon for the threshold of participation in extractive companies in the EITI reconciliation. The minutes did not elaborate on why this level was chosen. However, further clarification was provided by the Secretariat, which stated that it had undertaken an analysis of revenues generated by the extractive sector and determined that 90 percent of revenues would be captured using the US\$5 million threshold. Based on the conducted analysis, during review of the draft Kyrgyz Government resolution, members of Supervisory Board representing extractive companies, NGOs and state bodies agreed and approved the materiality threshold in amount of US\$5 million.

Figure 1 : Secretariat Analysis of Revenues Generated by Extractive Sector



Stakeholder views

It was widely acknowledged across stakeholder groupings that the 3-EITI template was ambitious, and that a lack of instruction led to many of the uncertainties in completing the template and resultant discrepancies. However, there was also a consensus that the template did capture all significant revenue streams. Following input from stakeholders, this template was revised and is currently being considered by the National Statistics Committee. No stakeholders interviewed indicated that they were aware of specific material payments that were not captured by the existing template (3-EITI).

Civil society was generally satisfied with the information captured in the template. Some elements of civil society believe that the scope of reporting should be extended to areas outside revenues and payments, and items such as flows and exports of material should be included as well. Of other interest to civil society were payments made in cash or kind to local authorities.

The government representatives were content with the reporting templates, but acknowledged that more explicit instructions could have made the reconciliation exercise more efficient.

Companies were content with the reporting templates. However, they suggested that the instructions for filling out the templates could be made clearer. In the 2008 EITI Reconciliation, there was confusion over treatment of tax offsets and a need for more specific instructions on wide ranging categories which led to significant discrepancies. This lack of instruction was also highlighted by the Reconciler, and formed the basis of one of the recommendations in the 2008 EITI Report.

Validator’s judgement

The content of the template and the consultation and feedback procedures are adequate. The template was reviewed by the SB after the 2008 EITI Reconciliation in order to make it more understandable, and to incorporate new revenue streams as they arise (new forms of taxation etc). The reporting templates are comprehensive in capturing revenue streams; discussions held over the template suggest that a number of very minor revenue streams were being captured (e.g. 300 Som per year licences), even though these would not be considered to be material by most professional observers. The revised template was approved by the SB on 25 February, 2010 and reflects the SB’s consensus on material payments.

The threshold for companies to be considered as part of the reconciliation is to earn annual revenues of over US\$5 million, agreed by the SB on a meeting of 27 October, 2008, and subsequently in a SB

meeting 14 April, 2009. It is clear that smaller companies could make payments considered material by some stakeholders under that threshold. The Validators were informed by the Secretariat that the threshold was likely to be dropped further to include companies with revenues over US\$1 million.

The Validators did not find evidence that the issue of what constituted a „material payment“ had been formally discussed and agreed between government, companies and civil society members of the SB. In addition, when the Validators observed the SB meeting on 22 January 2010, it was apparent from some of the questions raised in regard to revenue streams that some members were unclear of the concept of „materiality“, referring to the need to capture very small revenue streams, and moreover that the triumvirate stakeholders were still not in accord as to what constitutes a material payment.

Nevertheless, the reporting templates and threshold for reporting have been discussed on numerous occasions with full participation from all stakeholders and agreed by the SB. While a discussion of „what is a material payment“ has not been made, it is the Validator’s opinion that the extensive revisions of the reporting templates and discussions on reporting in effect qualify as discussions over the definition of material payments in terms of threshold for reporting and included revenue streams.

Thus, the Validators consider that this indicator has been met.

10. Is the multi stakeholder committee content with the organisation appointed to reconcile figures?

Progress

The independent audit firm, W. Jacobs-Audit, was appointed to perform the first EITI Reconciliation in the Kyrgyz Republic, after selection by tender on 1 July, 2009. The Terms of Reference for W. Jacobs-Audit („the Reconciler“) were developed by representatives of the SB and approved by the SB. The SB established a Tender Commission (acting as a sub-committee to the SB), composed of equal numbers of representatives from each stakeholder group to oversee the tendering process. The TOR established the goals and objective of the reconciliation procedure, the detail of how the reconciliation process was to be implemented and the scope of the report to be delivered.

Five firms were invited to submit technical and financial proposals, of which two submitted bids. The Tender Commission, a sub-committee of the SB, evaluated the bids and chose W. Jacobs Audit, an independent audit firm based in Bishkek, as the Reconciler. The SB reviewed and approved the decision to award the contract to W. Jacobs Audit on 1 July, 2009.

The Reconciler performed the 2008 EITI Reconciliation exercise between 12 July and 8 September, 2009, and issued a detailed report that presented a high level overview of 2004–2007 and a full reconciliation of company and state body reporting figures. The report also reconciled discrepancies where possible and made recommendations to improve the EITI procedures for 2009.

This report was reviewed by the SB in September 2009 and presented at the International Conference “Experience of Extractive Industries Transparency Initiative Implementation: Problems and Prospects” held on 15 September, 2009. The report was subsequently reported in Russian and Kyrgyz language papers (seen by the Validators).

Stakeholder views

Companies, civil society, donors and state bodies all expressed satisfaction with the work of the Reconciler. W. Jacobs-Audit were commended by companies and state bodies in their efficiency in investigating discrepancies, and by civil society for the clear, comprehensive reporting of results; their explanations of discrepancies; how they occurred; and how they could be avoided in future.

Validator’s judgement

The procedure to appoint the organisation was inclusive and transparent. The TOR were developed by representatives of all stakeholder groups, and the Reconciler discharged its obligations under the TOR adequately. Their report documented and explained the causes of discrepancies clearly to the

satisfaction of stakeholders who expressed contentment at the work and conduct of the Reconciler. The indicator has been met.

11. Has the government ensured all companies will report?

Progress

The Ministry of Natural Resources received EITI reports from 58 companies for 2008, of which 27 had a threshold of revenue of US\$5 million or more and were thus subject to review in the reconciliation report. Only one company which met the threshold did not report. Kara-Balta Mining Company did not provide data as the company lacked a mining exploitation licence and did not have any extraction activities, instead processing uranium from raw materials imported from Kazakhstan.

On 25 February 2010, SB decided to extend the deadline for companies and state bodies to submit EITI reports to 15 May. This extension enables companies and state bodies to complete their EITI reports after conducting annual audits. In addition, the SB also decided that the EITI Secretariat will assist the Ministry of Natural Resources with dissemination of reporting forms and providing instruction on completing the templates to extractive companies.

Stakeholder views

Government stakeholders stated that there was insufficient time to inform companies of their obligations under law as the legislation only came into effect on 1 January, 2009.

Civil society stakeholders suggested that further effort should be made to ensure all companies report in accordance with the law. In addition, stakeholders suggested that exploration companies also be required to report. Civil society groups were unhappy with the fact that Kara-Balta Mining Company did not report, particularly given that the company qualified for inclusion in the reconciliation report given its annual turnover.

Companies suggested that further information needed to be provided by the government to ensure companies were aware of their obligations.

Validator's judgement

Resolution No. 382 specifies that only companies that meet the annual revenue threshold of US\$5 million will be subject to review in the reconciliation report. Company compliance in reporting is strong; only one company did not report and on grounds of not possessing a mining exploitation license and not engaging directly in extraction activities. Moreover, the letter signed by the Head of the Prime Minister's Office, authorising the Reconciler to seek information from companies and requiring the companies to assist the Reconciler in obtaining all pertinent information, facilitated company reporting compliance.

Therefore, we conclude this indicator has been met.

12. Has the government ensured that company reports are based on audited accounts to international standards?

Interpretation of criteria

Our interpretation of the wording in Indicator 12 for this Validation has been to require that the companies filing reports prepare financial statements in accordance with international standards and are subject to audits to international standards, and further that the financial data that are included in these statements is the same data that is reported by companies.

Progress

Regulation No.593 of Government of the Kyrgyz Republic dated 28 September, 2001 approved International Financial Reporting Standards (IFRS) as standards for financial reporting for companies. As it was acknowledged that some time would be required for all companies to start using IFRS in

accounting and reporting, a transition schedule was approved for stipulating that all companies (including small ones) had to start using IFRS by 2006. Regulation of the Government No. 111 dated 28 February, 2004 changed the deadline for adoption of IFRS to 2009 in the case of small companies and large companies in some regions.

The Law on Accounting was approved on 29 February, 2002 and established that IFRS developed by the IFRS Committee were the single basis for accounting and financial reporting used in the Kyrgyz Republic for all subjects independently of form of ownership. The Law also stipulated the order for state regulation of accounting and financial reporting.

However, it was a regular observation by both companies and civil society representatives that small companies in Kyrgyz Republic lack the resources and accounting skills to fully comply with the extensive IFRS requirements. Equally, it was noted that delays in providing definitive a Russian translation of IFRS and supporting implementation guidance has limited the accessibility to smaller companies where accountants cannot interpret English standards effectively.

According to Regulation No. 235, dated 22 April, 2003, International Standards on Auditing (ISA) - edited in 2001 - were approved as the audit standards for the Kyrgyz Republic. This Regulation stated that an action plan should be developed by 1 January, 2004 to control the quality of audit work and to check to ensure whether the work of auditors complies with international standards. This Regulation also stated that the State Budget should stipulate funds for publishing and translating into Kyrgyz and Russian ISA training aids and for organising workshops and conferences on applying ISA (p.2 of the Regulation).

On 26 August, 2008 ISA (but without specific reference to which edition) were approved as Auditing Standards for the Kyrgyz Republic by Regulation No. 470. The Regulation of the Service of Supervision and Regulation of Financial Market No. 104 dated 12 June, 2008 stated that the translation of ISA in Russian, prepared and published by the Chamber of Auditors (in the Kazakh Republic), was the official Russian translation of ISA as promulgated by the International Federation of Accountants. The soft copy of standards was placed on web-site of the State Service of Regulation and Supervision of Financial Market.

The adoption of IFRS by many of the smaller extraction companies is a relatively new experience, as is the need to have their financial statements audited to international standards. The International Accounting Standards Board (IASB) that is championing the international harmonisation of accounting standards has recognised the time taken to move from national to international standards, and established transitional arrangements to enable companies to move towards IFRS on a gradual basis. The practical reality is that larger companies can expend the resources necessary to comply with international accounting standards and to use international audit firms to audit their figures in a short space of time. For smaller companies there are resource limitations and a degree of confusion about application of international standards that make compliance problematic, regardless of any legal imperative.

As noted previously there are also legislative problems with the application of ISA by companies subject to EITI Reconciliation.

A difficulty relating to this indicator is that a significant number of the largest extraction companies in the Kyrgyz Republic are LLC (Limited Liability Company) status, and under Kyrgyz Republic legislation, they are not required to have an independent audit under the regulations outlined above. However, LLC companies do conduct an annual reconciliation of tax payments with state tax authorities. After discussion, the SB decided that this annual reconciliation and the signature of a LLC company's executive manager on the EITI reporting template ensure the consistency and quality of LLC EITI reporting data.

At the time of the Validation visit, a further problem was identified where companies were required to submit their financial statements for EITI on the 25 March following the year end, but for audit by law on 30 April – meaning that some companies were not able to submit audited accounts. This issue was rectified by the SB meeting of 25 February, 2010 and the decision to extend the deadline for reporting.

Of the 21 company self-assessment forms received, 14 companies confirmed that the data they had submitted to the Reconciler had been independently audited to international standards, while seven responded that the figures were not independently audited to international standards.

Stakeholder views

Government representatives and companies acknowledged the accounting and auditing legislation problems set out above. Civil society representatives did not in most cases express a clear view on the requirement for company report information to be audited to international standards in terms of its impact on the EITI.

The SB was not aware of the problems surrounding the need for company report figures to be subject to audit, and when the issue was raised by the Validation Team on 22 January, 2010. However, the issue was discussed and a method devised to address the issue on 25 February, 2010.

Validator's judgement

A significant minority of the large companies subject to EITI Reconciliation submitted figures that were not subject to any audit. This represents a significant weakness in the assurance gained by the reconciliation process, as there is a risk that the figures submitted by unaudited companies may contain errors.

The EITI Rules acknowledge the possibility that companies' reporting is not based upon data audited to international standards, and includes a caveat:

„Where figures submitted for reconciliation are not to audited standards, the multi-stakeholder group is content with the agreed way of addressing this.“

Following the Validator's concerns on LLC companies not being subject to audits, the SB discussed this issue at a meeting on 25 February, 2010. The SB agreed that the signature of a LLC company's executive manager on the EITI reporting template, in conjunction with the annual tax reconciliation, ensured the consistency of LLC EITI reporting data. Members of the SB were satisfied with the method of addressing the quality of company reporting templates.

Therefore, the Validators consider that this indicator has been met.

13. Has the government ensured that gov. reports are based on audited accounts to international standards?

Progress

The audit of state bodies is carried out by the Kyrgyz Republic Supreme Audit Institution (SAI), the Chamber of Accounts. The Chamber of Accounts is the senior independent audit body (Article 3 of Law No.117 dated 13 August, 2004 „On the Chamber of Accounts of the Kyrgyz Republic“).

The mandate of the Chamber of Accounts is to carry out financial audits and audits of efficiency on State Budget execution; local budget development and execution; and extra budget and special means, of state and municipal property usage. By law, all state bodies that receive the state budget should be audited by the Chamber of Accounts (CoA).

On 15 October, 2008, an amendment was made in article 44 of Law No.117. Previously it had stated that that International Auditing Standards were to be applied in the public sector, and it was amended to specify that the Chamber of Accounts must apply International Auditing Standards in its audits.

There appeared to be confusion in discussions with the representatives of state bodies as to whether the CoA was performing a detailed audit of their records. Most representatives of state bodies indicated that the CoA performed annual audits, but the representatives of the State Tax Service (STS) did not give the Validation Team a clear answer as to whether the CoA audited their activities and records directly.

The representative from the State Customs Service (SCS) indicated that the CoA audit in 2008 was performed several months after SCS had submitted payment data for the 2008 EITI reconciliation.

They further indicated that errors were detected by the CoA that compromised the payment data submitted. When asked whether these errors had been reported to the Secretariat, the representative observed that they had informed their manager of the errors but were unclear of whether any further action was taken.

There also remains a question over whether the audit methodology used by the CoA is consistent with international auditing standards. The legislative requirement is in place and the CoA advised the Validation Team that their audits were in accordance with International Organisation of Supreme Audit Institutions (INTOSAI) Standards. However the Validation Team was not provided with any evidence to confirm that this was the case, and without this evidence it is not possible to accept this verbal assurance as sufficient.

Indeed a number of the stakeholders indicated that the extent of the CoA's mandate, coupled with the limited resources of the CoA (qualified auditors, logistical support etc), effectively precluded full compliance with INTOSAI standards.

An additional doubt over the reliability of government reports was raised by the Reconciler, who observed that the quality of information supplied by companies was stronger than that submitted by state bodies.

Stakeholder views

Many stakeholders, both from companies and civil society, raised concerns over the ability of the CoA to comply with international standards in its audits, regardless of the legislative requirement to do so.

Government representatives were generally satisfied with the activities of the CoA (subject to the response of the STS detailed above), and with the reliability of the government reporting.

The Reconciler raised concerns over the quality of government information within their report:

„The absolute majority of the state regional governances prepared their reports incorrectly. In our opinion, the regional governances should have included to the report only the payments that are withhold by the regional governances in accordance with the current legislation. Actually, the regional governances included to their reports all payments that were processed by the companies located in this region independent of to which state agency the payment was directed to. As a result, the payments were duplicated in the reports of the state agencies and the reports of the regional governances (for example: tax payments).

Moreover, there were cases when reports included the payments for services rendered by agencies other than the state ones.“

It does not appear that the SB is aware of the implications of government report figures not being subject to international standard audit. Furthermore, the SB has not established an alternative response acceptable to all stakeholders in the light of above failure to ensure government figures had in all cases been subject to international standards.

Validator's judgement

The reliability of the information of government reports has been questioned by a number of stakeholders, and there is no evidence that these concerns have been discussed by the SB or that any actions to address them have been taken. These are considered legitimate concerns by the Validation Team in light of our experience in dealing with the issue of government compliance with international auditing standards.

These concerns are heightened due to the inability of the Validation Team to obtain any evidence to support the assertion that the information driving government reporting for EITI purposes is subject to international standard audit procedures.

Without sufficient evidence that government reports are based on audited accounts to international standards, and the lack of an agreed way to address this problem developed, discussed and approved by the SB, the Validators judge that this indicator has not been met.

DISCLOSURE

14. Were all material oil, gas and mining payments by companies to government (“payments”) disclosed to the organisation contracted to reconcile figures and produce the EITI report?

Progress

The evolving EITI templates developed by the National Statistics Committee and subject to consultative process by the SB were considered effective in capturing the significant revenue streams for extractive companies.

All extractive payments included in the template from those companies exceeding the US\$5 million threshold were disclosed to the Reconciler without any reported problems, although a single company that made payments exceeding US\$5 million did not participate in the EITI. Kara-Balta Mining Company did not provide data as the company lacked a mining exploitation licence and did not have any extraction activities, instead processing uranium from raw materials imported from Kazakhstan.

Stakeholder views

No stakeholders interviewed indicated that they were aware of specific material payments that were not captured in the reconciliation process. Some members of civil society raised issues concerning the inability of the EITI Report to address environmental concerns or contracting issues between extractive companies and local and central authorities. In addition, civil society stakeholders suggested that volumes of material produced and exported could also be included. However, these factors are outside the scope of the EITI requirements for Validation.

The Reconciler also made an observation regarding the need to embed the materiality concept into the template instructions. Some organisations completing forms included very small revenues, while others ignored small revenues.

Validator’s judgement

The EITI Reconciliation was performed efficiently to all stakeholders’ satisfaction, and no reluctance on the part of companies to disclose information was noted by the Reconciler. The Validators believe that all material payments by extractive companies to governments were disclosed during the Reconciliation process, and that this indicator has been met.

15. Were all material oil, gas and mining revenues received by the government (“revenues”) disclosed to the organisation contracted to reconcile figures and produce the EITI report?

Progress

The same situation was observed with government revenues as with company payment reports. The template addressed government revenues as the mirror of company payments, and the state bodies are well represented on the SB, thus minimising the risk that revenue streams would be overlooked.

Although the Validators did not see evidence that the multi-stakeholder group had formally debated and agreed what represents material revenue, we consider the numerous, participatory SB discussions on reporting templates and threshold qualifies as a discussion and agreement on the definition of material revenues.

As with companies, the Reconciler had full cooperation of the government bodies and there were no instances of information relating to revenues being withheld.

Stakeholder views

The stakeholder representatives attending the SB meeting confirmed that there had not been a formal discussion resulting in a consensus on what determines whether payments and revenues are material or not. It was agreed that such a formal discussion would be a priority for future board meetings.

Validator's judgement

The EITI Reconciliation was performed efficiently to all stakeholders' satisfaction and no reluctance on the part of government bodies to disclose information was noted by the Reconciler. The Validators believe that all relevant revenues received by the government were disclosed to the Reconciler and that therefore this indicator has been met.

16. Was the multi stakeholder group content that the organisation contracted to reconcile the company and government figures did so satisfactorily?

Progress

Due to the lack of progress on EITI implementation from 2004 to 2007 in Kyrgyzstan, only a single EITI Reconciliation report has been produced, for 2008. Despite the learning curve that might be expected with the first year of a new procedure involving multiple stakeholders, the quality of the EITI 2008 Report is high.

W. Jacobs Audit was selected by a representative Tender Commission that comprised two representatives from government, companies and civil society. The government and companies expressed satisfaction with the approach and correspondence that they had with the Reconciler in order for it to identify and investigate discrepancies between the two sets of figures reported.

In addition, the responses of the different stakeholder groups were consistently positive, particularly in terms of the way in which discrepancies were explained in the report, and errors in reporting and accounting were reconciled.

Stakeholder views

As indicated above, all stakeholder groups were satisfied with the reconciliation performed for 2008. While some members of civil society raised issues over the aggregated nature of the data reporting, this is not in itself a criticism of the reconciliation.

Some stakeholders expressed concerns over whether the EITI Report was understandable to the general public. Given the technical nature of the reconciliation, this is to an extent unavoidable, and the necessity for some background to the Report to accompany its publication in the mass media is the key issue for the Secretariat to address.

Validator's judgement

The Reconciler's report was universally well received. It detailed and explained the discrepancies detected clearly. The report also incorporated a reconciliation table where figures were corrected for accounting errors and misallocations of revenues etc. to reveal the true extent of the discrepancies that could not be explained. The organisation discharged its obligations under its TOR successfully and the SB endorsed the Report. The Validators judge that this indicator has been met.

17. Did the EITI report identify discrepancies and make recommendations for actions to be taken?

Progress

Submitted reporting information from the extractive companies and state had significant discrepancies. Company figures for payments in 2008 were 54 percent (1,420m Som) higher than those recorded by state bodies.

However, it was rapidly realised that a large contributing factor to the discrepancy was a fundamental misunderstanding by some companies which had led them to report revenues on an accruals basis, rather than the cash basis indicated in the template instructions and used by almost all state bodies. By following up with respective parties, the Reconciler was able to identify the causes of almost all

discrepancies. Other causes included different interpretations of where to allocate revenue streams and duplications in accounting for revenues. Once the two sets of information were adjusted to reflect these errors, the unresolved discrepancies were below 1 percent of reported revenues.

The major recommendation was for the template to be supported by clear instructions to prevent the widespread misunderstandings by both companies and state bodies upon the correct way to complete the template. This was a concern raised by many stakeholders from all three groups. Revised instructions for completing the template were approved by the SB on 25 February, 2010.

The Reconciler made a presentation of their report and the recommendations included within it at the International EITI Conference held in September 2009.

Stakeholder views

Stakeholders agreed that the report had identified and satisfactorily explained the origin of discrepancies. The stakeholders interviewed from all three groups accepted the recommendations set out in the report.

Civil society stakeholders raised a concern that follow up of discrepancies was unclear, and would have liked more information on what the government planned to do to investigate discrepancies further.

Validator's judgement

The 2008 EITI Report identified discrepancies and made appropriate recommendations for corrective action that have been approved by the SB, and are to be implemented for the 2009 EITI Report.

The Validators interviewed a number of government bodies and specifically asked them what their actions would be should discrepancies and/or corruption be identified. All bodies told the Validators that they had specific policies in place should such an issue arise. For example, the tax department stated that if fraud was discovered in its department it could refer the matter to its internal investigation department, or refer it to the police.

We conclude that the indicator is met.

How have oil, gas and mining companies supported EITI implementation?

Progress

Companies have supported EITI implementation to varying degrees. While interviews with companies showed that there was a general support for the EITI, the Validators were not shown any evidence of explicit public support, even from parastatal bodies.

In addition, the comments on the company returns indicate that a number of companies suggest that participation in the EITI for a number of them is due to compliance with government regulations and requests rather than due to an interest and commitment to EITI principles.

Nevertheless, a number of companies expressed satisfaction in being able to participate in a forum with government and civil society companies. Their support of EITI implementation has been demonstrated in the following ways:

- Representatives from key companies in the KR participate in the SB and participated in the recent international conference on EITI in September 2009.
- The auditor stated that it received full cooperation from companies in performing the reconciliation process.
- Companies have attended the trainings provided by the Secretariat, which provides certificates to show completion of the training.

Stakeholder views

Generally, companies interviewed by the Validators expressed their support of EITI. However, the company responses indicate that in fact, a number of companies do not have any desire to publicly express their commitment to EITI, unless required by law.

One company representative thought that more effort was needed to persuade companies to commit to the process.

In addition, a number of companies expressed a desire to see more openness from the government as regards spending of taxes that they report. These stakeholders suggested that the disclosure of government spending as well as company payments to government would assist their community relation efforts.

Civil society stakeholders wished to see a more active participation from a larger field of companies. Members also wished to see disaggregated payment information from companies, and suggested that if this did not occur via the EITI, then supportive companies could publish the information unilaterally.

Validator's judgement

While there are signs that companies are supporting the EITI, much more effort should be made to obtain public endorsement and active participation from a broader range of company stakeholders.

Nevertheless, all companies are cooperating with the Secretariat and the Reconciler, and many are active participants in the process.

DISSEMINATION

18. Was the EITI report made publicly available in a way that was: publicly accessible, comprehensive, and comprehensible?

Progress

The EITI report was provided in Russian and Kyrgyz languages and made publicly available in several ways: a) publication in the print media in Russian and Kyrgyz languages and discussion in other media forms; and b) conferences organised by the Secretariat in the regions and one international conference.

In the print media, a four page summary of the report was published in two national newspapers, in both Russian and Kyrgyz languages.

Stakeholder views

Stakeholders consulted were generally satisfied with the efforts by the Secretariat to make the reconciliation report public.

Civil society stakeholders suggested that further effort should be made to make the report available and understandable in the more remote regions of Kyrgyzstan. However, they acknowledged that the conferences and public events organised by the Secretariat had been helpful in this regard.

Stakeholders interviewed also thought that further analysis of the technical information made available in a manner accessible to the general public would be helpful.

Validator's judgement

The report was published in local languages and disseminated through national newspapers and regional conferences. Concerns were expressed by civil society members, including journalists, that the technical nature of the subject matter of the EITI was not readily available understandable. Stakeholders suggested that an analyst might be able to better provide a view of the reconciliation that was more understandable to the general public.

However, the EITI Secretariat has made notable efforts to discuss the report at conferences and publish comprehensible summaries in the media to make the information more readily understandable.

This indicator has been met.

What steps have been taken to act on lessons learnt, address discrepancies and ensure EITI implementation is sustainable?

Progress

Since the reinvigoration of the EITI in the KR in late 2008, a significant amount of progress has been made. In particular the Secretariat can be congratulated for rapidly advancing EITI in KR in a professional manner widely praised by all stakeholders. Of particular note are the following:

- The SB was quick to take on board the recommendations of the reconciliation report and began an immediate revision of the reporting templates.
- Instructions for the templates have also been created and a number of training days have taken place for relevant stakeholders.
- Government bodies generally worked cooperatively with the auditor to reconcile data. All government bodies also have systems in place to refer criminality to appropriate bodies if necessary

Going forward there remains a number of challenges for the EITI. A key issue is of the sustainability of the Secretariat. Although EITI requirements are enforced by law, the Secretariat's funding runs out in June 2010.

An additional challenge is that, due to the fact that disaggregated data is not provided in the reconciliation report, it is difficult to see how the government could potentially follow up on identified discrepancies for individual companies

Stakeholder views

Many stakeholders expressed concern that the funding for the EITI Secretariat might run out and thus remove an important asset to the EITI in the Kyrgyz Republic.

The Ministry of Natural Resources expressed its commitment to the process and it, as well as other government departments, saw EITI to be an important process to assist accountability within government, and the further professionalisation of government bureaucracies.

Civil society representatives wished to see further progress made on disclosing disaggregated data, and saw this as the key impediment to moving forward. In addition, many suggested that the principals of EITI could be useful in other sectors such as the energy and contracting sectors.

Validator's judgement

The Secretariat is the key resource in driving EITI in KR forward. With the oversight of the SB, the Secretariat has taken up a number of issues raised in the international conference of September 2009, and the Reconciler's report to change the way in which EITI is implemented in the Kyrgyz Republic. For example, both the conference and report recommended changes to the reporting templates and extensive instructions and training. This was undertaken by the Secretariat immediately, and the new version of the template is now with the SB for review. In addition, the Secretariat undertook a number of trainings in Q4 of 2009, which companies reported as being very helpful.

The report shows that, in the opinion of the Validators, the Kyrgyz Republic has met many of the validation criteria.

Going forward, serious efforts should be taken by the SB to ensure the sustainability of the Secretariat. In addition, the SB should consider a discussion on publishing disaggregated data, in whole or in part.

SECTION 5: COMPANY IMPLEMENTATION

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

SECTION 5: COMPANY IMPLEMENTATION

All companies that met the threshold for reconciliation completed EITI reporting templates and Company Self Assessment Forms, except for Kara-Balta Mining Company. The summary table below presents a summary of the company's responses. Annex B presents the completed Company Self Assessment Forms, which contain responses on five indicators:

1. Has the company made public statements in support of the EITI process in this country?
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi stakeholder group), including abiding by government EITI related directives (e.g. laws and MOUs) and, where appropriate, meeting with stakeholders?
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?

Companies have supported EITI implementation in the Kyrgyz Republic to varying degrees. While interviews with companies showed that there was a general support of the EITI, the Validators were not shown any evidence of explicit public support, even from parastatal bodies. The comments on the company returns indicate that a number of companies suggest that participation in EITI for a number of them is due to compliance with government regulations and requests rather than any enthusiasm for the principals of the EITI.

This is evidenced by the statement of Saryjaz Minerals Mining Company LLC: „We did not make a public statement, because no any legal acts demand, which are regulating the activity of extracting companies before 2009“. The EITI in the Kyrgyz Republic should consider increased engagement of companies a key priority going forward.

Nonetheless, company implementation of EITI is generally strong. Representatives from key mining companies in the Kyrgyz Republic participate in the SB and attend EITI events, including an international conference on EITI in October 2009 and training on completion of EITI reports. All companies that met the threshold submitted EITI reporting templates, and the reconciler stated that it received full cooperation from companies during the reconciliation process. Several companies also expressed satisfaction to the Validators in being able to participate in a forum with government and civil society companies.

SECTION 5: COMPANY IMPLEMENTATION

Company	Questions					Comments
	1	2	3	4	5	
Kumtor Gold Company - Joint-Stock Company	Yes	Yes	Yes	Yes	Yes	None
Kyrgyzaltyn - Joint-Stock Company	Yes	Yes	Yes	Yes	Yes	None
Jerooyaltn - Joint-Stock Company	Yes	Yes	Yes	Yes	Yes	None
Altynken LLC	-	-	-	-	-	"Company's owner has changed."
Andash Mining Company LLC	Yes	Yes	Yes	Yes	No	None
Khaidarkan Mercury - Joint-Stock Company	Yes	Yes	Yes	No	Yes	"Providing the EITI reporting checked by independent auditors is impossible because independent audit is conducted in May-June, but EITI report should present in February."
Kadamjai Antimony Plant - Joint-Stock Company	No	No	Yes	Yes	Yes	None
Kara-Balta Mining Plant - Joint-Stock Company	-	-	-	-	-	"Cannot provide due to absence of license for exploitation of deposit in Kyrgyzstan."
Saryjaz Minerals Mining Company LLC	No	No	Yes	No	Yes	<p>"Company did not make a public statement, because no any legal acts demand, which are regulating the activity of extracting companies before 2009."</p> <p>"Company has not committed to support and cooperate with implementation of the Country EITI Work Plan."</p> <p>"According to the Kyrgyz Law "On audit activity" for LLC companies conducting of audit is not required. Voluntary audit for 2008 is not conducted."</p>
Kazakhmys Company LLC	-	-	-	-	-	"Cannot provide due to leadership absence at this moment."

Company	Questions					Comments
Full Gold Mining Company LLC	No	No	Yes	No	Yes	<p>“Company did not make a public statement, because it is not obligatory.”</p> <p>“Company has not committed to support.”</p> <p>“Data for producing the EITI report taken from accounts, but checking by independent auditors was not conducted in accordance with international standards.”</p>
Kichi-Chaarat - Joint-Stock Company	No	No	Yes	No	Yes	<p>“Under public statement I understand the signing of some document. So far there was no such possibility.”</p> <p>“Audit checking was not conducted, because there was no requirements for that.”</p>
Kyrgyzneftegaz - Joint-Stock Company	No	Yes	Yes	Yes	Yes	None
Besh-Sary-K Company LLC	No	No	Yes	Yes	Yes	None
Ak-Ulak - Joint-Stock Company	-	-	-	-	-	“Suffered bankruptcy.”
Sharbon - Joint-Stock Company	Yes	Yes	Yes	Yes	Yes	None
Buzurmankul-T Company LLC	Yes	No	Yes	No	Yes	<p>“The company is located far from Bishkek (on the territory of Jumgal District, Naryn Region)”</p> <p>“According to the Kyrgyz Law "On audit activity" for LLC companies conducting of audit is not required. If necessary, we can invite audit company voluntarily.”</p>
Shakhta Jyrgalan - Joint-Stock Company	Yes	No	Yes	No	Yes	“Cannot provide due to leadership absence at this moment.”
Kok-Bel Komur Company LLC	Yes	Yes	Yes	No	Yes	“According to the Kyrgyz legislation the annual audit checking is not stipulated for LLC companies. So EITI reports were made on the basis of tax inspection's checking.”
Kyzyl-Kiya Komur - Joint-Stock Company	Yes	Yes	Yes	Yes	Yes	“All reports on EITI and reconciliations are made by the company's accountants.”
Sulyukta Komur - State Joint-Stock Company	-	-	-	-	-	“Cannot provide due to leadership absence at this moment.”

Section 5: Company Implementation

Company	Questions					Comments
Bishkekstroyaterialy - Joint-Stock Company	No	Yes	Yes	Yes	Yes	"Cannot provide due to leadership absence at this moment."
Kum-Shagyl - Joint-Stock Company	No	Yes	Yes	Yes	Yes	"There was no offer regarding to public statement."
Tokmok Plant KSM - Joint-Stock Company	No	Yes	Yes	Yes	Yes	None
Silikat - Joint-Stock Company	Yes	Yes	Yes	Yes	Yes	None
Iygilik - Joint-Stock Company	Yes	Yes	Yes	Yes	Yes	None

SECTION 6: OVERALL ASSESSMENT

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

SECTION 6: OVERALL ASSESSMENT

The Kyrgyz Republic has made significant progress in implementing the EITI in a very short period of time. In particular, the establishment and operations of the country's EITI Secretariat, along with the high level support provided by the Ministry of Mineral Resources, were noted to be of particular importance by the Validators.

The process is highly valued by civil society and company stakeholders who see it as a key step in improving transparency and accountability in government. Government representatives themselves highly value the initiative for helping improve natural resource governance within the country.

The Kyrgyz Republic is judged to be compliant on 19 indicators.

On indicator 13 covering government reporting standards, the Validators have judged the Kyrgyz Republic to be non-compliant. Without sufficient evidence that government reports are based on audited accounts to international standards or evidence of a discussion and agreed way to address this problem developed, discussed and approved by the SB, the Validators cannot say that the indicator has been met.

SECTION 7: RECOMMENDATIONS FOR FUTURE IMPLEMENTATION

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

SECTION 7: RECOMMENDATIONS FOR FUTURE IMPLEMENTATION

The Kyrgyz Republic has made significant process in implementing EITI, and is to be congratulated. The following is a summary of recommendations for the future implementation of EITI in the Kyrgyz Republic.

Indicator 4: Work Plan

- The SB should include a thorough assessment of capacity constraints in the next Action Plan.
- In each new iteration of the Action Plan, updates of the fulfilment (or lack thereof) of objectives should be included.

Indicator 5: The Multi-stakeholder Group

- The SB should consider formally establishing permanent a sub-committee(s) (or working group) to allow for a fuller discussion of certain controversial or technical issues arising from the reconciliation report.

Indicator 6: Civil Society Involvement

- The Secretariat should improve outreach to civil society stakeholders in the regions, including the distribution of the Action Plan.
- Stakeholders from companies and civil society should consider further discussions on shared interests and proposal, and should jointly present key requests to the government.

Indicator 7: Company Involvement

- The Secretariat may consider involving more of the representative small and medium companies in the implementation of EITI in addition to the large companies.

Indicator 8: Obstacles to EITI implementation

- The SB should undertake a substantial discussion on the publication on the disaggregation of data, including potential obstacles.

Indicator 9: Reporting Templates

- The SB should have an explicit discussion of what constitutes materiality, including revenue streams, as well as the threshold for reporting.

Indicator 11: Ensuring Companies Report

The SB should review the following:

- Undertake a discussion within the SB on whether the company Kara-Balta should be compelled to report.
- A discussion on appropriate penalties in the case of non-compliance by companies.

Indicator 13: Government Reporting Standards

- The SB should undertake a review of the reliability of government data, and the extent to which it complies with International Financial Reporting Standards. If necessary the SB should discuss and accept an appropriate alternative to International Financial Reporting Standards which allows confidence in the accuracy of the information, while taking into account capacity constraints.

Indicator 16: Reconciliation Reporting

- The SB should consider directing a technical expert to conduct an analysis of the results of the report and provide the information in an easy to understand format.

Indicator 18: EITI Report Dissemination

- The Secretariat should consider further cooperative activities with civil society to ensure that the information in the report is more widely accessible.

Indicator: Going Forward

- The Secretariat is the key resource in driving EITI in Kyrgyz Republic forward. Serious efforts should be taken by the SB to ensure the sustainability of the Secretariat.

ANNEX A: VALIDATION GRID

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

ANNEX A: VALIDATION GRID

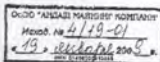
Indicator	Validator's Comments	Validator's Judgement
Sign-up		
1. Has the government issued an unequivocal public statement of its intention to implement EITI?	Resolutions 361 and 710, of 2004 are evidence of the Kyrgyz Republic's intention to implement EITI.	Compliant
2. Has the government committed to work with civil society and companies on EITI implementation?	A period of convalescence following a change of state power in 2005 occurred. However EITI was reinvigorated in 2008 and has made significant progress.	Compliant
3. Has the government appointed a senior individual to lead on EITI implementation?	The chair of the EITI Supervisory board is Mr Kairat Djumaliev, Deputy Minister of the Ministry of Mineral Resources.	Compliant
4. Has a fully costed workplan been published and made widely available, containing measurable targets, a timetable for implementation and an assessment of capacity constraints (gov., private sector and civil society)?	A number of Action Plans have been decided and made public. The most recent Action plans in 2009 include actions, form of completion, responsible parties, timeframe and source of funding. Still lacking is an assessment of capacity constraints. The actions could also be more focussed on deliverables and the latest iterations of the plans should include information as to whether previous iterations were completed.	Compliant
Implementation		
5. Has the government established a multi-stakeholder group to oversee EITI implementation?	A SB has been established and is participatory. The voting process has been altered to ensure equal participation from all groups.	Compliant
6. Is civil society engaged in the process?	Civil society is clearly engaged.	Compliant
7. Are companies engaged in the process?	Companies are engaged in the process, participating on the SB, and responding positively to efforts by the Secretariat to ensure compliance.	Compliant
8. Did the government remove any obstacles to EITI implementation?	The Kyrgyz Republic is compliant on this indicator. Should they wish to undertake disaggregated reporting of disclosures, a legal analysis will be required to ensure such disclosure does not conflict with laws on confidentiality.	Compliant
9. Have reporting templates been agreed?	Reporting templates have undergone a number of revisions, the most recent with input from all stakeholders. The Validators believe that this in effect constitutes a discussion on materiality.	Compliant

Indicator	Validator's Comments	Validator's Judgement
10. Is the multi-stakeholder committee content with the organisation appointed to reconcile figures?	All stakeholders expressed satisfaction of the process of reconciliation.	Compliant
11. Has the government ensured all companies will report?	All but one company that met the threshold for reconciliation reported. The SB should discuss whether Kara Balta should be required to submit a report.	Compliant
12. Has the government ensured that company reports are based on audited accounts to international standards?	The SB agreed that for LLC companies, reporting templates would be signed by an executive officer to ensure consistency and quality of the financial information provided.	Compliant
13. Has the government ensured that government reports are based on audited accounts to international standards?	Stakeholders expressed concerns over the reliability of government data. The Validators did not see evidence one way or the other that data could be assured by the Council of Auditors. Without a discussion of an appropriate alternative in the SB, this indicator cannot be met.	Not compliant
Disclosure		
14. Were all material oil, gas and mining payments by companies to government ("payments") disclosed to the organisation contracted to reconcile figures and produce the EITI report?	All relevant material payments were disclosed to the auditors.	Compliant
15. Were all material oil, gas and mining revenues received by the government ("revenues") disclosed to the organisation contracted to reconcile figures and produce the EITI report?	All relevant material payments were disclosed to the auditors.	Compliant
16. Was the multistakeholder group content that the organisation contracted to reconcile the company and government figures did so satisfactorily?	Stakeholders expressed satisfaction with the auditor and the reconciliation report. They suggested that effort be made to make the report more understandable to the general public	Compliant
17. Did the EITI report identify discrepancies and make recommendations for actions to be taken?	The report identified a number of discrepancies and made recommendations accepted by stakeholders.	Compliant
How have oil, gas and mining companies supported EITI	Companies have supported EITI to varying degrees. More effort should be put into ensuring	Compliant

Indicator	Validator's Comments	Validator's Judgement
implementation?	companies publically support EITI.	
Dissemination		
<p>18. Was the EITI report made publicly available in a way that was:</p> <ul style="list-style-type: none"> – publicly accessible, – comprehensive, and – comprehensible? 	<p>A summary of the EITI report was made available via the media and through conferences. Further cooperative efforts with civil society to disseminate the information are recommended.</p>	Compliant
<p>What steps have been taken to act on lessons learnt, address discrepancies and ensure EITI implementation is sustainable?</p>	<p>Significant progress has been made. The Secretariat has done an excellent job of promoting EITI and was universally praised by stakeholders. However, with donor funding in doubt the SB should focus on ensuring sustainability of the process and the Secretariat.</p>	Compliant

ANNEX B: COMPANY SELF-ASSESSMENT FORMS

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)



ФОРМА
для оценки внедрения ИЦДО компаниями

Компания: **ОсОО «Алмаз Майинги Компани»**

Страна: Кыргызстан

Просим вас поставить в нужной графе значок у

1. Делала ли компания публичные заявления относительно поддержки ИЦДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИЦДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИЦДО (например, законам и меморандумом о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИЦДО, согласно утвержденным Образцам отчетности по ИЦДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организации, нанятой для сверки отчетных данных и составления отчета по ИЦДО, взяты из отчетности, проверенной независимыми аудиторами и соответствия с международными стандартами?

Да Нет

5. Выполнили ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИЦДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИЦДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины:

Прочие комментарии

Руководитель компании



ФОРМА
для оценки внедрения ИИПО компаниями

Компания: АИ (Хайвор) (Шорбён) Страна: Кыргызстан

Просим вас отметить в правой графе значок "1"

1. Были ли компаниями получены заявления от владельцев ИИПО в данной стране?

Да Нет

2. Были ли компаниями оказаны услуги по сбору и подготовке материалов и реализации работы в данной стране по ИИПО в соответствии с многосторонней декларацией другой заинтересованной стороны? Или были подчинены положениям, связанным с ИИПО (например, законов и меморандумов и взаимопонимания), а также при необходимости встречались заинтересованными сторонами?

Да Нет

3. Все ли соответствующие заявления были доведены до сведения организации, нанятой для проверки отчетных данных и составления отчетов по ИИПО, а также утвержденным Образцам отчетности по ИИПО в установленный срок?

Да Нет

4. Были ли данные, предоставленные организацией в рамках для проверки отчетных данных и составления отчетов по ИИПО, проверены независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выплатила ли компания запросы организации, нанятой для проверки отчетных данных и составления отчетов по ИИПО, чтобы обеспечить соответствие платежей в пользу проплатителей и что предоставлен данным, содержащимся в Форме отчетности по ИИПО?

Да Нет

Текстовое заключение

Если укажите какое-либо замечание от имени проплатителя в строке ниже, просим вас объяснить причины.

Примечание:

Руководитель компании



ФОРМА
для оценки внедрения ИПДО компаниями

Компания: ЗАО "Датерфайтс" Страна: Камбоджа

Просим вас поставить в нужной графе значок Да Нет

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, закона и меморандумов о взаимопонимании), а также при необходимости встретиться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Общим условиям отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины:

Прочие комментарии

Руководитель компании



ФОРМА
для оценки востребованности ИПДО компаниями

Компания: ОАО "Кум-Шагала"

Страна: Казахстан

Просьба вас поставить в нужной графе значек Да Нет

1. Делали ли компания публичные заявления о поддержке ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочей группы заинтересованных сторон (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организацией, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИПДО?

Да Нет


Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины.

1. Не было уведомление по поводу публичных заявлений

Прочие комментарии

Руководитель компании

 *Нолбе А.С.*

Форма
для оценки внедрения ИПДО компаниями

Компания: ЗАО "Кумтор Голд Компани" Страна: Кыргызстан

Просим, Вас, поставить в нужной графе значок V

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке "нет" просим, Вас, объяснить причины

Прочие комментарии

Президент

Менеджер Отдела финансов



А.Сазанов

Р.Токтогул

ФОРМА
для заполнения формы ИПОД заинтересованными

Компания: ООО "Баш Сурей К" Страна: Кыргызстан

Прислать отчеты и документы по форме ИПОД

1. Делали ли вы компания какие-либо заявления или обращения поддержки ИПОД в данной стране?

Да Нет

2. Дали ли компания заявления охватывающие поддержку и обслуживание правительству и реализацию рабочих программ на уровне ИПОД (в меру одобренной многосторонней рабочей группой заинтересованных сторон) в том числе подчиняться положениям соглашения с ИПОД (например, договор и меморандумов и адекватных/иных), а также при необходимости взаимодействовать с заинтересованными сторонами?

Да Нет

3. Все ли существенные платимые фонды доведены до сведения организации, наделенной для сверки отчетных данных и составления отчетов по ИПОД, согласно утвержденным образцам отчетности по ИПОД установленным образом?

Да Нет

4. Были ли случаи, где представители организации, наделенной для сверки отчетных данных составляли отчеты по ИПОД, клятвы на отчетность, проведенной независимыми аудитором в соответствии с международными стандартами?

Да Нет


5. Были ли случаи, где представители организации, наделенной для сверки отчетных данных составляли отчеты по ИПОД, чтобы обеспечить включение платежей в пользу правительства и его установленных данных по установленным формам отчетности по ИПОД?

Да Нет

Текстовое заключение

Если просят указать любые дополнительные сведения относительно в строке выше, просим в обязательном порядке указать:



 Сариев А.И.

ФОРМА
для оценки внедрения ИПДО компаниями

(0312) 90-88-53

Компания: ООО "Ав-Текс Калмур"

Страна: Казахстан

Просим вас отметить в нужной графе значок

1. Делали ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Делали ли компания обязательства оказывать поддержку и содействие ирригационному развитию рабочих земель по стране по ИПДО (в версии одобренной многосторонней рабочей группой заинтересованных сторон), в том числе поднимать законодательным, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, наметой для сверки отчетных данных и составления отчетов по ИПДО, согласно утвержденным Общественным отчетностям по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организацией, наметой для сверки отчетных данных и составления отчетов по ИПДО, влиятельными независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Вынашивала ли компания запросы организации, наметой для сверки отчетных данных и составления отчетов по ИПДО, чтобы обеспечить соответствие платежей в пользу правозащитников и экологических данных, содержащихся в Формах отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины.

Прочие комментарии



[Handwritten signature]

М. Сасоткулов

ФОРМА
для оценки внедрения ИПДО компаниями

Компания: ООО "Кок-Бель-Колумб"

Страна: Кыргызстан

Просим вас поставить в нужной графе значок

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране? Заявление во внешне торговом сотрудничестве, сентябрь 2009 г.

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины.

Всеозвезданные государственные КР отчитались аудиторами проверка и предоставление для ООО. Отчет ИПДО составлен на основе проверки исходной информации

Прочие комментарии

Директор ООО
"Кок-Бель-Колумб"
Руководитель компании



Исходное

ФОРМА
для оценки внедрения ИПДО компаниями

Компания: АООТ "Хайдарканское ргунисе № 6" Страна: Кыргызстан

Просим вас поставить в нужной графе значок

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Форме отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины:

В связи с проведением аудита независимой аудиторской компании в июле-июне 2010 года я сразу оплатил ИПДО необходимо в феврале, в нужное время не представлялось возможным

Прочие комментарии



Руководитель компании

Самвел Т

ФОРМА
для оценки внедрения ИПДО компаниями

Компания: COO Full gold mining Страна: Казахстан

Просьба все поставить в нужной графе значок

1. Должна ли компания публично заявлять относительно поддержки ИПДО в данной стране?

Да Нет

2. Должна ли компания обязательно оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, заявления и меморандумы о взаимопонимании), в случае при необходимости встретиться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, принятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности до ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организацией, принятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторскими организациями в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, принятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его контролируемый данным, содержащимся в Формах отчетности по ИПДО?

Да Нет

Текстовое заключение

Если достигнута какая-либо конкретная отметка представляется в строке «нет», прикиньте все возможные причины:

1. Компания не имеет достаточных ресурсов поддержки ИПДО, не имеет обязательств
2. Нет на данный момент обязательств по срокам и объемам
3. Должна для составления отчета по ИПДО взять из отчетности, но проверка независимыми аудиторами в соответствии с МСФО не проводилась

Прочие комментарии

Руководитель компании: 30



ФОРМА
для оценки внедрения ИПДО компаниями

Компания: ООО "Корпоративный учебный центр" Страна: Украина

Просим вас поместить в нужной графе значок

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (я версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организацией, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполняла ли компания запросы организаций, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Форме отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины.

Прочие комментарии

Руководитель компании _____

Иванко В. М.

15.01.2010г.

ФОРМА
для оценки внедрения ИПДО компаниями

Открытое Акционерное Общество «Силикат»

Кыргызстан

1. Дала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные предоставленные организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИПДО?

Да Нет

Если против какого-либо показателя отметка проставлена в строке «Нет», просим Вас объяснить причины.

Прочие комментарии:

Председатель правления ОАО «Силикат»



Магомедов В.А.

ФОРМА

для оценки внедрения ИПДО компаниями

Компания:

ОАО «Коргоузедреггад»

Страна: Кыргызстан

Просим вас отметить в нужной графе значок

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству и реализации рабочего плана по стране по ИПДО (в мерки, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе мобилизовать Помощникам, связанным с ИПДО (например, меморандумов и меморандумов о взаимопонимании), в также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были сообщены до сведения организации, панели для сверки отчетных данных и составления отчеты по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Имели ли панели проверки (или другие панели для сверки отчетных данных) и составления отчеты по ИПДО, взимаемые на ответственности, проверенной независимыми аудиторскими и соответствия с между национальными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, панели для сверки отчетных данных и составления отчеты по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Форме отчетности по ИПДО?

Да Нет

Текстовое заключение

Если проил какого-либо показателя отчетности предоставлена в строке «иных», просим вас объяснить причины.

Прочие комментарии:

Руководитель компании

[Подпись]

ФОРМА
для оценки аккредитации ИПДО компаниями

Компания: ОАО "Томскнефть" Уралвагонмаш Страна: Казахстан

Просим вас поставить в нужной графе значок

1. Делали ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в мерии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимобеспечивании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчета данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполнили ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИПДО?

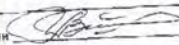
Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины.

Прочие комментарии

Руководитель компании



ФОРМА
для оценки внедрения ИПДО компаниями

Компания: ООО "Разрез Будурисаи" - Т Страна: Кыргызстан

Просим вас поставить в нужной графе значок

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «нет», просим вас объяснить причины.

Компания находится в территории неустойчивого района. Для ООО проводятся аудиты не регулярно. При необходимости компаниям Аудитерские компании приглашаются.

Прочие комментарии

Руководитель компании Александр Тойтобеунов Т.Б.
Ген директор ООО

**КАРАБАЛГА ТОО-КЕН
КОМБИНАТЫ АЧЫК
АКЦИОНЕРДИК КООМ**
Кыргыз Республикасы,
Кара-Балта ш.,
Туштук промзова,
Тел.: 996-31-33 7-25-33,
996-31-33 7-21-89
Факс: 996-31-33 6-19-46



**ОТКРЫТОЕ АКЦИОНЕРНОЕ
ОБЩЕСТВО «КАРАБАЛТИНСКИЙ
ГОРНОРУДНЫЙ КОМБИНАТ»**
Кыргызская Республика
г. Кара-Балта,
Южная промзова,
Тел.: 996-31-33 7-25-33,
996-31-33 7-21-89
Факс: 996-31-33 6-19-46

от 14 01 2010 № 02/50

Руководителю
Секретариата ИПДО в Кыргызстане
Ибраеву К.Э.

Уважаемый Карыбек Эмилжанович!

В ответ на Ваше обращение исх. № 57 от 12.01.2010г. сообщая, что ОАО «Кара-Балтинский горнорудный комбинат» не может представить в Секретариат ИПДО заполненную анкету по образцу, предложенному в обращении.

ОАО «КГРК» в настоящее время является перерабатывающим предприятием. Занимается оказанием услуг по переработке урансодержащего сырья до закиси-оксида природного урана.

С уважением,

Генеральный директор ОАО «КГРК»

Н.Н. Сергеев

Иск. Шатаров А.М.
Тел.: 7-25-84

ФОРМА
для оценки внедрения ИПДО компаниями

Компания – АО «Кызыл-Кия комур»

Страна: Кыргызстан

Просим вас поставить в нужной графе значок

1. Дали ли компания различные заявления относительно поддержки ИПДО в стране? 1

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие реализации рабочего плана по стране ИПДО (в версии, одобренной рабочей группой заинтересованных сторон) в том числе (по возможности) в сотрудничестве с ИПДО (например, записок и меморандумов о необходимости встречаться с заинтересованными сторонами)? 1

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно установленным образцам отчетности по ИПДО и установленным срокам? 1

Да Нет

4. Были ли данные, предоставленные организацией, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной аудиторскими организациями и международными стандартами? 1

Да Нет

5. Выполнила ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие отчетности требованиям и стандартам, содержащимся в Форме отчетности по ИПДО? 1

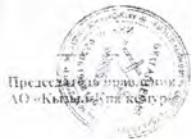
Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке «Нет», пожалуйста, объясните причину.

Прочие комментарии _____

Все отчеты по ИПДО и сверки производятся работниками АО «Кызыл-Кия комур»



Handwritten signature

ФОРМА
для оценки внедрения ИПДО компаниями

Компания: ОАО "Бишкексервисмонтаж" Страна: Кыргызстан

Просим вас поставить в нужной графе знак "X"

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные данные были доведены до сведения организации, принятой в отчеты отчетных данных и составления отчетов по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организацией, принятой для сверки отчетных данных (составления отчетов по ИПДО, взятых из отчетности, проверенной независимыми аудитором) в соответствии с международными стандартами?

Да Нет

5. Выполнила ли компания запросы организации, принятой для сверки отчетных данных (составления отчетов по ИПДО, чтобы обеспечить соответствие платежей в подлинности и адекватности данных, содержащихся в Форме отчетности по ИПДО)?

Да Нет

6. Текстовое заключение

Если против какого-либо показателя отчетности проставлена в форме "нет", просим объяснить причины.

Прочие комментарии

Руководитель компании



ФОРМА
 по оценке бюджетов ИПДО компаниями

Компания: ИПДО "АБМ"Страна: Кыргызстан

Просим вас пометить галочкой те вопросы, которые:

1. Делали ли вы что-либо, помимо выше заявленной относительно поддержки ИПДО в данной стране?

Да

2. Дала ли компания обязательства оказать поддержку и содействие правительству в реализации рабочей группы (или по стране по ИПДО (в версии, одобренной многосторонней рабочей группой) или трехсторонней группой), в том числе подчиняться положениям, связанным с ИПДО, в отношении рабочих и меморандумов о взаимопонимании, а также при необходимости в отношении связанных сторонами?

Да

3. Все ли существенные данные были введены до сведения организации, нанятой для сверки отчетных данных и составления отчетов по ИПДО, согласно утвержденным Образцам отчетности по ИПДО (различиям, если таковые имеются)?

Да

4. Были ли данные предоставлены организацией, нанятой для сверки отчетных данных и составления отчетов по ИПДО, в соответствии с отчетами, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да

5. Выполнила ли организация меры организации, нанятой для сверки отчетных данных и составления отчетов по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и/или государства данным, содержащимся в Формах отчетности по ИПДО?

Да

Текстовое заключение

Если против какого-либо утверждения отмечено несоответствие в строке «нет», просим вас объяснить причину.

Печать компании

Руководитель компании



ФОРМА
для оценки внедрения ИПДО компаниями

Компания: ЗАО "Камин-Самарит"

Страна: Кыргызстан

Просим вас поставить в нужной графе значок **Y**

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться подзаконным, связанным с ИПДО (например, законам и меморандумом о взаимопонимании), в том числе при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Общим условиям отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организацией, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторскими организациями в соответствии с международными стандартами?

Да Нет

5. Выполняла ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Форме отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против каждого из пунктов отметка проставлена в строке «нет», просим вас объяснить причины.

Пер. опубликовано в публикации: Активизация партнерского отношения между гос. и част. секторами Кыргызстана: опыт и перспективы. В частности, в Кыргызстане
6. В ходе регулярной проверки и проверки с к. работ. в отчете
по форме



Исполнительный директор
ЗАО "Камин-Самарит" Джана Су Салим

13.01.2010



КЫРГЫЗАЛТЫН

АЧЫК АКЦИОНЕРДИК КООМУ
ОТКРЫТОЕ АКЦИОНЕРНОЕ ОБЩЕСТВО
JOINT STOCK COMPANY "KYRGYZALTYN"

720040, Кыргыз Республикасы
Бишкек ша. Абдумомунов көчөсү, 195
тел.: (996 312) 66 66 70
факс: (996 312) 66 67 00

720040, Кыргызская Республика
г. Бишкек, ул. Абдумомунова, 195
тел.: (996 312) 66 66 70
факс: (996 312) 66 67 00

195, Abdumomunov St.,
Bishkek, Kyrgyz Republic, 720040
tel.: (996 312) 66 66 70
fax: (996 312) 66 67 00

№ 02/1/52 К.С. - 01 / 2010

Руководителю Секретариата
Инициативы Повышения
Прозрачности Деятельности
Добывающих Отраслей в
Кыргыстане
Ибраеву К.Э.

№ Визы № 37
от 17.01.2010г.

"О предоставлении формы ИПО"

Уважаемый Карыбек Эмильжанович,

В ответ на Ваш запрос, направляем Вам Форму для оценки внедрения ИПО компаниями, заполненную ОАО "Кыргызалтын".

Приложение на 1 листе.

С уважением,

Председатель Правления –
Президент ОАО "Кыргызалтын"

Джакипов А.С.

FRM

FRM NO. :

ФОРМА
для оценки внедрения ИПДО компаниями

Страна: КыргызстанКомпания: ОАО "Киргизкаптал"Просим вас отметить в нужной графе значок

1. Делали ли компания публичные заявления относительно поддержки ИПДО в данной стране?

 Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации работы в плане по стране по ИПДО (в период, одобренной многосторонней рабочей группой заинтересованных сторон), а том числе подчиняться положениям, связанным с ИПДО (например, законам и меморандумом о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

 Да Нет

3. Все ли существующие платежи были доведены до сведения организации, нанятой для проверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Образцам отчетности по ИПДО и установленным срокам?

 Да Нет

4. Были ли данные, предоставленные организацией, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторскими организациями с учетом отклонений от международных стандартов?

 Да Нет

5. Выполнили ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его получателей данным, содержащимся в Форме отчетности по ИПДО?

 Да Нет

Текстовое заключение

Если против какого-либо показателя отметка проставлена в строке отчета, просим вас объяснить почему:

Прочие замечания

Руководитель компании

ФОРМА
для оценки внедрения ИПДО компаниями

Компания: ОАО «Шакта - Стафгайон» Страна: Кыргызстан

Просим вас поставить в нужной графе значок

1. Делала ли компания публичные заявления относительно поддержки ИПДО в данной стране?

Да Нет

2. Дала ли компания обязательство оказывать поддержку и содействие правительству в реализации рабочего плана по стране по ИПДО (в версии, одобренной многосторонней рабочей группой заинтересованных сторон), в том числе подчиняться положениям, связанным с ИПДО (например, законов и меморандумов о взаимопонимании), а также при необходимости встречаться с заинтересованными сторонами?

Да Нет

3. Все ли существенные платежи были доведены до сведения организации, вынужденной для сверки отчетных данных и составления отчета по ИПДО, согласно утвержденным Обращениям отчетности по ИПДО и установленным срокам?

Да Нет

4. Были ли данные, предоставленные организацией, нанятой для сверки отчетных данных и составления отчета по ИПДО, взяты из отчетности, проверенной независимыми аудиторами в соответствии с международными стандартами?

Да Нет

5. Выполняла ли компания запросы организации, нанятой для сверки отчетных данных и составления отчета по ИПДО, чтобы обеспечить соответствие платежей в пользу правительства и его поступлений данным, содержащимся в Формах отчетности по ИПДО?

Да Нет

Текстовое заключение

Если против какого-либо показателя этикетка проставлена в строке «нет», просим вас объяснить причины.

5 Отчеты за 2008 год были даны а за 2009 г. не даны и некто не требовали.

Прочие комментарии

Руководитель компании мл Бур: Кудымалиев БУ

**Секретариат
Инициативы прозрачности
добывающих отраслей в Кыргызской Республике**

СЕРТИФИКАТ

Настоящим удостоверяется, что

Ниязов Нурдин Ниязбекович

успешно принял участие в работе семинара

**“О совершенствовании процесса подготовки
отчета по финансовым потокам от деятельности
добывающих компаний в рамках ИПДО”**

*23 декабря 2009 года
г. Бишкек, Кыргызстан*



Карymbек Ибраев

*Руководитель Секретариата
ИПДО в Кыргызской Республике*

ANNEX C: STAKEHOLDERS CONSULTED

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

STAKEHOLDERS CONSULTED

The following stakeholders were consulted during the Validator's visit to the Kyrgyz Republic:

- Mr. Karybek Ibraev, Head, EITI Secretariat in Kyrgyzstan*
- Mr. Martin Dawson, Head, DFID Office in Kyrgyz Republic*
- Ms. Kunnura Raiymbekova, Program Coordinator, DFID Office in Kyrgyz Republic
- Mr. Kairat Djumaliev, Deputy Minister, Ministry of Natural Resources of the Kyrgyz Republic*
- Ms. Cholpon Dyikanova, Director, Bashat Voluntary Fund*
- Mr. Toktogul Abdykadyrov, Head, Bekmoldo Rural Government, Talas Region
- Mr. Valentin Bogdetsky, Board Member, Kyrgyz Mining Association*
- Mr. Nurlan Toktorbaev, Director General, Komur State Enterprise*
- Ms. Elena Morozova, Director, W. Jacobs-Audit
- Mr. Medet Tyulegenov, Senior Lecturer, American University in Central Asia
- Ms. Bakyta Osmonkulova, Head, Payment Department, State Customs Service of the Kyrgyz Republic
- Mr. Franz Schlosser, General Manager, Jerooyaltyn (Joint Stock Company)
- Mr. Andrey Sazanov, President, Kumtor Gold Company *
- Mr. Azamat Dikambaev, Deputy Head, Central Agency of the Kyrgyz Republic on Development, Investments and Innovations
- Mr. Almazbek Djakypov, President, Kyrgyzaltyn (Joint-Stock Company)*
- Ms. Kalia Moldogazieva, Coordinator, NGO Consortium on EITI in Kyrgyzstan*
- Ms. Natalia Ablova, Director, Bureau on Human Rights and Law Observance in Kyrgyzstan
- Mr. Djanbulat Baijumanov, Deputy Chairman, National Statistics Committee of the Kyrgyz Republic*
- Mr. Nurlan Djoldoshev, "Budget Transparency and Accountability" Program Director, Soros Foundation-Kyrgyzstan*
- Ms. Gulmira Temirbekova, President, Aikol Civil Initiatives Development Centre, Talas Region
- Mr. Georgy Glukhov, Head, Foreign Economic Relations and Investments Department, Kyrgyzaltyn (Joint-Stock Company)
- Ms. Guzel Valieva, Deputy Head, Foreign Economic Relations and Investments Department, (Kyrgyzaltyn) Joint-Stock Company
- Ms. Larisa Li, Journalist
- Mr. Jenishbek Eshenkulov, Deputy Chairman, State Tax Service of the Kyrgyz Republic*
- Mr. Tilek Sabyrov, Chairman, Sharbon (Joint-Stock Company)
- Mr. Mairambek Madybaev, Bishkek Office Director, Kyrgyzneftegaz (Joint-Stock Company)
- Ms. Roza Otunbaeva, Member of the Jogorku Kenesh (Parliament) of the Kyrgyz Republic*
- Mr. Roger J. Robinson, Country Manager, World Bank Office in Kyrgyz Republic*
- Mr. Arzybek Kojoshev, Deputy Minister, Ministry of Finance of the Kyrgyz Republic*
- Mr. Suerkul Bakirov, State Secretary, Ministry of State Property of the Kyrgyz Republic*

Stakeholders Consulted

- Mr. Sanjar Mukanbetov, Deputy Minister, Ministry of Economic Regulation of the Kyrgyz Republic (in charge of Industry issues)*
- Mr. Taalai Tatkulov, Chairman, Social Fund of the Kyrgyz Republic*
- Ms. Anara Otogonova, Kumtor Gold Company

*Indicates stakeholder was member of the Supervisory Board as of January 2010.

ANNEX D: NATIONAL COUNCIL AND SUPERVISORY BOARD MEMBERS

Validation of the Kyrgyzstan Extractive Industries Transparency Initiative (KEITI)

NATIONAL COUNCIL AND SUPERVISORY BOARD MEMBERS – JANUARY 2010

Name	Organization	Member Since
Kairat Djumaliev	Government's Office, Chairman of EITI Supervisory Board	16 July 2008
Kapar Kurmanaliev	State Agency on Geology and Mineral Resources	16 July 2008
Sanjar Mukanbetov	Ministry of Economic Development and Trade	16 July 2008
Arzybek Kojoshev	Ministry of Finance	16 July 2008
Suerkul Bakirov	State Committee on State Property Management	16 July 2008
Akylbek Tyumenbaev	Ministry of Industry, Energy and Fuel Resources	16 July 2008
Jenishbek Eshenkulov	State Committee on Taxes and Duties	16 July 2008
Kubanychbek Kulmatov	State Customs Committee	16 July 2008
Arstanbek Davletkeldiev	State Agency on Environmental Protection and Forestry	16 July 2008
Damirbek Kushbakov	State Inspection on Supervision after Industrial Security and Mining under Ministry of Emergency	16 July 2008
Djanbulat Baijumanov	National Statistics Committee	16 July 2008
Taalai Tatkulov	Social Fund	16 July 2008
Roza Otunbaeva	Jogorku Kenesh (Parliament)	16 July 2008
Almazbek Jakypov	Kyrgyzaltyn Joint-Stock Company	16 July 2008
Andrey Sazanov	Kumtor Gold Company	16 July 2008
Abdurakhman Nishanov	Khaidarkan Mercury Joint-Stock Company	16 July 2008
Nurlan Toktorbaev	Komur State Enterprise	16 July 2008
Erkin Kazakbaev	Andash Mining Company	16 July 2008
Valentin Bogdetsky	Kyrgyz Mining Association	March 2009
Cholpon Dyikanova	Community and Mining Development Institute	16 July 2008
Kalia Moldogazieva	NGO Consortium on EITI in Kyrgyzstan	16 July 2008
Nurlan Djoldoshev	Soros Foundation-Kyrgyzstan	March 2009
Roger Robinson	The World Bank Country Office in Kyrgyzstan	16 July 2008
Kenji Nakazawa	The European Bank for Reconstruction and Development Resident Office in Kyrgyzstan	16 July 2008
Martin Dawson	UK Department for International Development Office in Kyrgyzstan	16 July 2008