



COORDINATING MINISTRY FOR ECONOMIC AFFAIRS
THE REPUBLIC OF INDONESIA

**EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (EITI)
INDONESIA**

**SCOPING NOTE FOR
OIL&GAS AND MINING REVENUES**

**REPORTED IN
2010 AND 2011**

As approved by the Implementing Team of EITI Indonesia
2014

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Description of this document:

This scoping note is the key technical guidance document underpinning the EITI Indonesia reports for calendar and fiscal years 2010 and 2011. After some revisions, it received final approval from the EITI Indonesia Implementation Team on December 23, 2013 and again on January 28, 2014.

The scoping note:

- Describes **all** known oil, gas, mineral and coal revenues conveyed by oil, gas, mineral and coal producers to the government of Indonesia in 2010 and 2011.
- Where relevant, describes how these revenues are calculated.
- Specifies how much each revenue stream amounted to in 2011, and what percentage that each represented out of the total of all oil and gas, and minerals and coal revenues paid and received nationally.
- Specifies which revenues will be reported by companies as having been paid by, and which will be reported by government as having been received, and of those, which will be reconciled.
- Specifies which companies are included, which are excluded, and how that determination was made.
- Specifies the level of disaggregation at which individual payments made by or received from individual companies will be published by EITI Indonesia.
- Describes how the quality of reported data is assured.

Attached to this scoping note are a number of Annexes which are integral to the document.

Annex 1 contains reporting templates to be filled out by oil and gas operators and partners.

Annex 2 contains reporting templates to be filled out by government agencies which receive or record receipt of oil and gas revenues.

Annex 3 contains reporting templates to be filled out by mineral and coal production units.

Annex 4 contains reporting templates to be filled out by government agencies which receive or record receipt of mineral and coal revenues.

Annex 5 lists the oil and gas operators and partners that will report

Annex 6 lists the mineral and coal production units that will report

The scoping note is intended not only to provide guidance to EITI Indonesia reporting parties, but is also intended to serve as a document to help the Indonesia public understand major and minor extractive industry revenue streams, and the identities of the individual companies that pay them.

1. ASSESSMENT OF OIL AND GAS REVENUE STREAMS

1.1. Upstream versus downstream payments in the oil and gas sector

The oil and gas industry can be conceptually divided between the upstream sector of the oil and gas industry (the exploration and production of crude oil and natural gas), and the downstream sector of the oil and gas industry (refining/processing, storage, transportation and marketing of oil products and natural gas). The 2010 and 2011 EITI reports consider only the upstream portion of the sector, and primarily material revenue streams from production.

1.2. Benefit streams made in the upstream sector

Operators are required to pay state revenues from the upstream oil and gas sector in the form of taxes and non-tax revenues:

1. *Non-tax revenues:* These consist of government production share of oil and gas, bonuses and fees. The government's share of production includes Domestic Market Obligation (DMO) oil. The contractor is required to pay a range of bonuses including a signing and production bonus, and a range of fees and charges some of which may be cost recoverable. Cost recovery is a process whereby oil and gas operators are entitled to recover costs of oil and gas operating activities, either in physical volumes of oil and gas, or in shares of the financial proceeds resulting from the sale of oil and gas.
2. *Taxes:* These include Corporate Income Tax and Branch Profits Tax, Land and Building Tax, Withholding Taxes on foreign and domestic payments of dividends and interest, on services and rental equipment, on salaries to employees, and on imported goods, the Value Added Tax, Import Duties, and some minor local taxes.

Table 1 Oil and gas sector benefit streams in 2011

Benefit streams	2011 global figures (IDR trillion)	% of total oil and gas global figures	Conveyed from Contractor to Government?	Included in 2010/11 report?
Non-tax revenue				
Revenue from oil production (government share of equity oil)	141.30	47.13	Yes	Yes
Revenue from gas production (government share of equity gas)	52.19	17.41	Yes	Yes
Revenue from crude oil (difference between the value of the DMO oil conveyed by the operator to the state and the DMO fee paid by the state to the operator)	11.76	3.92	Yes	Yes
Signature bonus	0.95	0.32	Yes	Unilateral
Production bonus	0.05	0.02	Yes	Yes
NOC Dividends (dividend paid to government by the national oil company derives from profits from upstream and downstream)	5.62	1.88	Yes	Yes

Benefit streams	2011 global figures (IDR trillion)	% of total oil and gas global figures	Conveyed from Contractor to Government?	Included in 2010/11 report?
activities, as well as non-oil and gas activities)				
Equipment and services bonuses	-	<1%	Cost recoverable	No
Expatriate hire fees	-	<1%	Cost recoverable	No
Data fees	-	<1%	Yes	No
Joint studies	-	<1%	Yes	No
Training of Indonesian nationals	-	<1%	Cost recoverable	No
Scholarship funds	-	<1%	Cost recoverable	No
Performance bond	-	No data	Cost recoverable	No
General working fund	-	No data	Cost recoverable	No
Retirement fund	-	<1%	Cost recoverable	No
Taxes				
Oil income tax	25.94	8.65	Yes	Yes
Gas income tax	47.15	15.73	Yes	Yes
Land and building tax	20.48	6.83	No, transferred from DGB to DGT	Unilateral
Value added tax (VAT)	-	0.96	No, transferred from DGB to DGT	Unilateral
Local tax and retribution	-	0.004	No, transferred from DGB to producing regions.	Unilateral
Withholding taxes – Foreign payments	-	No data	No, on behalf of 3rd party	No
Withholding taxes – Domestic payments	-	No data	No, on behalf of 3rd party	No
Withholding taxes – Salaries	-	No data	No, on behalf of 3rd party	No
Import tax	-	No data	No	No

Note: (1) DGB refers to the Directorate General of Budget. DGT refers to the Directorate General of Tax. Both are in the Ministry of Finance. (2) “Unilateral” denotes revenues unilaterally reported by the DGB, and not by operators, except in the case of signature bonuses, which are unilaterally reported by the DG of Oil and Gas, and not by operators.

1.3. Non-tax revenue streams included in the scope of the 2010 and 2011 reports

The following non-tax revenue streams will be included in the scope of the 2010 and 2011 reports.

Government’s percentage share of production: Oil and gas production is carried out by operators under *production sharing contract* “PSC” arrangements. After operators retain certain physical or monetary amounts of oil or gas for cost recovery purposes, what remains is referred to as equity oil or profit oil, which is split between the operator and the government. The share of oil and gas retained by operators is referred to as the operator’s share of equity oil, and the government’s share is referred to as the government’s share of equity oil and gas. Government share of equity oil and gas are the largest two extractive industry revenue streams in Indonesia. During 1984 to 2007, the government’s share of equity oil and gas was at a constant rate. The Government’s share after taxes has altered over the years as Indonesia’s general income tax rate has lowered (see Table 2). In the latest generations of PSCs, the government’s take has decreased, both before and after taxes).

Table 2 Government take, by date of initiation of PSC

Year of initiation of PSC	Income tax – general	Income tax – Branch profit	Combined tax rate*	Govt. share (oil) before tax	Govt. share (oil)	Govt. share (gas) before tax	Govt.. share (gas)
Before 1984	45%	20%	56%	65.91%	85%	31,82%	70%
1984-1994	35%	20%	48%	71.15%	85%	42,31%	70%
1995-2007	30%	20%	44%	73.21%	85%	46.43%	70%
2008	30%	20%	44%	55.36%	75%	28.57%	60%
2009	28%	20%	42.4%	37.5%	64%	28.6%	58.86%
2010	25%	20%	40%	40%	64%	31.5%	58.86%

Over/under lifting. The government production sharing rate is shown in Table 2, above. In accordance with the PSC, the operator transfers oil and gas to the government in the form of lifting volume. Lifting variances will occur each year between the operator and the government. Over/under lifts are settled in cash with the government.

Domestic Market Obligation (DMO) and DMO fee: Indonesian oil and gas operators are required to supply crude oil to the government up to a maximum of 25% of the operator’s share of oil produced. The price for this oil is specified in the PSC. The DMO fee is the compensation made by the Government to the operator for the oil surrendered to meet the DMO. The government records the difference between the monetized volume of DMO and the DMO fees as “revenue of crude oil” (see Table 1). For PSCs issued since the passing of the 2001 Oil and Gas Law, the operator is required to supply gas into the domestic market in Indonesia from 25% (no less) of its percentage share of total production. The price for this will be the Weighted Average Contract Price which is defined in the PSC. No PSC had yet begun to transfer DMO gas to the government in 2010 or 2011, and hence DMO gas is not included in this report.

Signature bonus: is a payment made to the Government within one month of the award of an exploration contract to oil and gas companies conducting exploration. These bonuses generally range from between USD1 million–15 million. The company which offers the highest bonus in the bidding round wins the PSC. The bonus is transferred to a numbered account in the Treasury. The signature bonus will not be reconciled because signature bonuses are quite small, amounting to less than a third of a percent of all oil and gas revenues in 2011. However, the Directorate General for Oil and Gas who has knowledge of the size of the bonus will unilaterally report the signature bonuses received from exploration contractors in 2010 and 2011.

Production and development bonuses: are payments made by an operator when it achieves specific pre-agreed, levels of barrels-per-day production, or cumulative production.

NOC Dividends: The holding company of the Indonesian National Oil Company (NOC), Pertamina, pays an annual dividend to the government. This dividend is a percentage of the holding company’s total profits determined annually by Ministry of State Owned Enterprises. Because Pertamina has interests in upstream activities, downstream activities, and a broad range of non-oil and gas activities, the dividend figure reported to EITI Indonesia is not a purely upstream figure. Despite this, the MSG considered the

publication of dividend payment to be in keeping with the principles of the EITI. This is the only figure in EITI Indonesia's 2010/2011 report that is not a purely upstream, extractives-based figure.

1.4. Non-tax streams not included in the scope of the 2010 and 2011 reports

For the purposes of the 2010 and 2011 reports, a number of non-tax revenue streams will not be included in the scope of the reports. These can be divided into two groups:

- The first are payments that are recouped by companies through the cost recovery process or other means, and therefore result in no financial benefit to the government. The recoverable nature of these taxes, and the fact that they are charged across a broad range of goods and services, also makes them very difficult to reconcile and for these reasons they are not included as revenue streams for the 2010 and 2011 reports.
- The second are payments which very are small in both individual size and global terms, and are therefore not considered material to the reporting process

The non-tax streams not included in the scope of the 2010 and 2011 reports, and the reasons for their omission are outlined below.

Equipment and services bonus: This bonus is requested in some bidding rounds, and written into PSCs for winning operators. This bonus is sometimes paid in kind (for example, in the form of a donation of computers). If paid in cash, the Bonus is believed to be paid to DG Oil and Gas, which then transfers the funds to the Treasury. These fees are not included in the scope of the 2010/11 reports because these fees are cost recovered by companies.

Fees for hiring expatriates (DPKK): A charge of USD1,200 per annum applies to each expatriate hired. The Government entity that is the ultimate recipient of this payment is the Ministry of Manpower. These fees are not included in the scope of the reporting because they are minor in size and are cost recovered by companies.

Data fees: When a company bids for new acreage, it often has the opportunity to purchase data (such as geological and geophysical data) obtained from earlier exploration activity. This data is then used to support the company's bid. It is advised that companies' fees for such data are paid to DG Oil and Gas, which then transfers part of the funds to Patra Nusa Data (a state-owned company) which provides the data, and part of the funds to the Energy Data Centre, which operates under the authority of the Ministry of Energy and Mineral Resources' Secretariat General. Government Regulation 9/2012 refers that tarif for each bid document is USD 5,000. It is assumed that this contribution is less than 1 percent of total oil and gas revenue in 2011. These fees were not included in the scope of the reporting due to the minor sums involved.

Joint studies: Joint studies are sometimes undertaken by companies to support their bid for new acreage. They are usually carried out in conjunction with a university nominated by the DG Oil and Gas. Fees are paid to the universities for their services and are negotiated directly with them like any other vendor. These fees were not included in the scope of the reporting because they are cost recoverable (in the event that the study

being undertaken results in a successful find and subsequent production), and because they are paid to third parties – ie universities, rather than to the government.

Training of Indonesian nationals (IWPL): These are fees conveyed mainly to overseas training providers nominated by the entity formerly known as BPMIGAS during the 2010 and 2011 reporting period (and now known as SKKMIGAS), to pay for the training of Indonesians who work in the oil and gas sector. According to DG Oil and Gas, this is managed by SKKMIGAS. The amount to be paid will be stated in the operator's annual work program and budget. The training provider will be agreed jointly by BPMIGAS and the operator. Access to training paid for out of this fund is said to be open to all Indonesian nationals involved in the oil and gas sector. These fees are not included in the scope of the reporting because they are cost recovered by companies and paid to third parties.

Scholarship funds: These are funds paid to the entity formerly known as BPMIGAS, which then nominates its own and possibly other individuals to use them to pursue educational activities in overseas locations. It appears that in the past (and it may still be the case today) that each operator was asked by BPMIGAS to contribute an amount, which was determined by each operator's level of production. The recipients of these funds are said to be decided jointly by BPMIGAS and the operator. These Scholarship Funds do not seem to have any connection with the IWPL program mentioned above. These fees are not included in the scope of the reporting because these fees constitute a minor proportion of the total oil and gas streams and are cost recovered by companies, although this cost recoverable status has recently been challenged by Government Regulation 79 of 2010.

Performance bond: This only applies to PSCs issued since the introduction of the 2001 Oil and Gas Law. The purpose of the bond is that, in the event an operator fails to meet its commitments during the first three years of exploration, operators do not then shirk on payment of penalties incurred for that failure. According to the DG of Oil and Gas, the amount of the bond varies from one PSC to another. These fees are not included in the scope of the reporting because they are, in effect, a form of insurance that will eventually be returned to compliant companies.

General working advance fund: This Fund is managed by the entity formerly known as BPMIGAS and relates to each operator's government relations and hospitality activities. Each individual PSC is required to maintain a float of \$75,000 with BPMIGAS to fund various BPMIGAS activities. The fund is operated on a petty cash basis. Examples of expenditure items covered by this fund are joint studies and per diem payments to BPMIGAS officials for field/business trips. All expenditures must be approved by the operator. These fees are not included in the scope because these fees constitute a minor proportion of the total oil and gas streams and are cost recovered by companies.

Retirement funds: Each PSC maintains its own retirement fund known as the *Tabel Besar* (literally, the "Big Table") which offers to its employees retirement benefits which are much more than required by Ministry of Manpower. PSCs are also required to join the (compulsory for all employers) state-run workers' social security program - *Jamsostek*. This provides basic retirement, work accident, and continuing disability

cover. *Jamsostek* manages a huge fund. Retirement payments are not included in the scope of the reporting because they are cost recovered by companies (although this cost recoverable status has recently been challenged by Government Regulation 79 of 2010) and cannot be considered revenue, given that the Government manages this money on behalf of workers. The receipt (and re-distribution at the time of retirement of) of these payments is off budget.

1.5. Tax streams included in the scope of the 2010 and 2011 reports

Corporate income taxes and branch profit taxes: These taxes rates are as shown in Table 2 (above). The Corporate Income taxes and branch profit taxes payments of a contractor are calculated based on the amounts of oil and gas produced, rather than the actual profits or losses of oil and gas companies. The income tax is calculated by the Directorate General of Budget as opposed to the tax office. Branch profit taxes are set at a rate of 20 percent of income, but may be reduced as a result of tax treaties between Indonesia and the country where the head office of the operator is located.

Monthly income tax payments are due on each month's liftings. At year-end, the actual lifting entitlement is determined and the final income tax liability is settled. Where income tax prepayments exceed the total liability for the year the overpayment is carried forward rather than refunded.

Indirect taxes: Not all of the taxes reported by the government in the oil and gas sector are paid directly by companies. As outlined below, there are number of 'taxes' that are calculated by the Directorate General of Budget, and transferred from the government's share of equity oil and gas directly to Treasury (and then reported to the Directorate General of Tax) or local governments. In this case, there is no funds transferred between the contractors to the government. These taxes include value added taxes (VAT), land and building tax, regional taxes and regional levies. Because these taxes are not actually paid by companies, they cannot be reconciled. However, as a number of these flows are relatively large in size, and for purposes of improved transparency, they will be unilaterally reported by DGB.

1.6. Tax streams not included in the scope of the 2010 and 2011 reports

Withholding Taxes (WHT): There is an obligation for operators to withhold and remit income taxes, and to file monthly WHT returns, in accordance with the Income Tax law. For companies the most common WHT obligations arise with regard to:

- a) Land and building rentals (article 4(2), for final tax);
- b) Deemed income tax rates (article 15, for international shipping);
- c) Payments for the provision of services by tax residents (domestic) (article 23);
- d) Payments for the provision of services by non-residents (foreign) (article 26).

WHT are transferred to the Government by companies on behalf of a third parties, and thus cannot be considered payments made by companies. For this reason, WHT are excluded from the scope of the 2010 and 2011 reports

Salary/employee income taxes: the taxation arrangements for oil and gas employees are largely identical to those for employees in other industries. On this basis, there is an

obligation for the operator to withhold and remit salary tax, in accordance with article 21 or 26 of the Income Tax Law. As the the salary tax is paid to the government on behalf of the employee, and thus cannot be considered payments made by companies, it will not be included in the scope of the reporting.

Taxes on imports consist of:

- a) VAT on the value of imports (10 percent). VAT is cost recoverable.
- b) WHT on the value of imports (2.5 percent if the oil and gas company is a registered importer; 7.5 percent if it not registered). This is treated as a prepayment of the annual corporate income tax bill, but can in some cases be exempted on application to the Directorate General of Tax, supported by work programs and import schedules approved by the entity formerly known as BPMIGAS.
- c) Import duties – of variable percentage based on the type/classification of the goods being imported. Import duties are cost recoverable.

VAT on the value of imports is cost recoverable. The complexity of WHT on the value of imports makes the reconciliation of WHT payments very difficult. This pair of facts, coupled with the relatively small size of the sums involved, mean that taxes on imports are excluded from the scope of the 2010 and 2011 reports.

1.7. Government entities who will report revenues in the oil and gas sector

Government entities that receive or record receipt of the revenue streams above will fill in EITI reporting templates.

1. The entity formerly known as BPMIGAS, now called the Special Task Force for Upstream Oil and Gas Business Activities (SKK Migas), will report on:
 - Total lifting of oil (and condensate) and gas, in kind;
 - The government's share of equity oil (including condensate) and gas, whether sold for export or sold domestically, in kind (barrels for oil; MSCF for gas) and in dollar value (USD);
 - Over/under-lifting, in dollar value (USD);
 - Domestic Market Obligation (DMO) fees paid to operators, in dollar value (USD);
 - DMO oil surrendered by reporting PSC operators, in kind (barrels).
2. The Directorate General of Oil and Gas, in the Ministry of Energy and Mineral Resources will report on:
 - Signature bonuses paid by PSC contractors both for exploration and production, in dollar value (USD).
3. The Directorate of Non-Tax Revenues, in the Directorate General of Budget, in the Ministry of Finance will report on:
 - The government's share of equity oil (including condensate) and gas, whether sold for export or domestically, in dollar value (USD);
 - DMO oil purchased by domestic refineries, in rupiah value;
 - Over/under-lifting, in dollar value (USD);

- Corporate and dividend tax payments of operators and partners, in dollar value (USD);
- Production Bonuses paid by operators, in dollar value (USD).

The Directorate of Non-Tax Revenues in the Directorate General of Budget, in the Ministry of Finance will also report its reductions of the government's share of equity oil and gas, as follows:

- Land and Building (Property) Taxes, which will be paid to the Treasury;
- Value Added Tax, which will be returned to the operators;
- Local Tax and Retribution, which will be paid to local governments to cover the local tax obligations of the Operator;
- Domestic Market Obligation fees paid to operators.

The oil and gas revenue types that will be reconciled as well as the reporting entities are presented in the Table 3. The reporting templates for oil and gas are attached in Annexes 1 and 2.

Table 3 Reconciliation and reporting entities

Revenue streams to be reconciled	Unit	Entities making transfers	Entities receiving/recording payment
Tax			
Corporate and Dividend Tax, and Branch Profit Tax	USD	Operators and partners	DG of Budget
Non Tax			
Total lifting oil (and condensate) and gas, in kind	Barrels, MSCF	Operators	SKK Migas
Government share of equity oil (and condensate)	Barrel	Operators	SKK Migas
Government share of equity gas	MSCF	Operators	SKK Migas
Over/under-lifting	USD	Operators	SKK Migas & DG of Budget
Domestic Market Obligation (DMO)	Barrel	Operators	SKK Migas
DMO fee	USD	SKK Migas	Operators
Production bonus	USD	Operators	DG of Budget

Revenue streams to be reconciled	Unit	Government entity 1	Government entity 2
Government share of equity oil (and condensate) for export and domestic sale, and government share of equity gas	USD	SKK Migas	DG of Budget

1.8. Materiality threshold for oil and gas companies for the 2010 and 2011 reports

All oil and gas producers will participate in the EITI process.

1.9. Level of disaggregation for companies and revenue streams

For the purposes of the 2010 and 2011 reports, payment information will be disaggregated to the level of production units operated by PSC operators refer to Annex 5 and by the revenue streams listed in Table 1.

2. ASSESSMENT OF MINERAL AND COAL MINING REVENUE STREAMS

2.1. Upstream payments made in the mining sector

For the mining sector, which includes both coal and mineral extraction, revenue received by the Government can be divided into the following two broad categories:

1. *Non-tax revenues:* These consist of royalties, land rent, and other fees such as forestry fees, fees for the hiring of expatriates, and retirement funds.
2. *Taxes:* These include, Corporate Income Tax, Value Added Tax, Withholding Taxes on dividends, interest, services, rental equipment and salaries, land and building tax, and import tax.

Table 4 Mining Benefit Streams 2011

Benefit streams	2011 revenue (IDR trillion)	As a % of total mining revenue	Paid by the company to the Government?	Included in 2010/11 report?
Non-tax revenues				
Royalties	16.11	16.18	Yes	Yes
Sales Revenue Share	7.87	7.90	Yes	Yes
Dividends	3.35	3.36	Yes	Yes
Dead rent	0.26	0.26	Yes	Yes
Other non-tax revenues				
Forestry fees	0.43	0.43	Yes	Unilateral
Retirement funds	-	-	No, ultimate beneficiaries are employees	No
Fees for hiring expatriates	-	-	No, very small	No
Exploration licenses	-	-	No, moratorium in effect	No
Production licenses	-	-	No, moratorium in effect	No
Taxes				
Corporate Income tax from mining	71.17	71.46	Yes	Yes
Land and building tax	0.40	0.40	Yes	Yes
Other taxes and levies (regional taxes)	-	<1%	Yes, to local governments	Unilateral
Value Added tax	-	-	Yes, but usually reimbursed.	No
WHT on dividends, interest, royalties	-	-	No, on behalf of 3rd party	No
WHT on services and rentals	-	-	No, on behalf of 3rd party	No

WHT on employee salaries	-	-	No, on behalf of 3rd party	No
Import tax	-	-	Yes, different tariff levels and various government recipients	No

Note: "Unilateral" denotes revenues unilaterally reported by mining production units, not by the government.

2.2. Non-tax streams included in the scope of the 2010 and 2011 reports

Royalties: In Indonesia, most coal is produced by nationally-issued coal contracts of work (CCoW) and some major minerals by nationally-issued mineral contracts of work (CoW). However, a fast growing percentage of production of coal, as well as many major minerals, are being produced by mostly locally-issued mining licenses known as IUP. CCoW, CoW and IUP all pay royalties, but at varying levels. Royalty rates vary depending on the mining permit type and mining commodity price. Royalties are calculated on a self-assessment basis in accordance with GR 9/2012, on non-tax revenues. These are transferred to a state account, and the payments are reported to the Directorate General of Minerals and Coal (DGMC), in the Ministry of Energy and Mineral Resources. Royalties constitute the second largest revenue stream for mining companies and for this reason, were considered material to the 2010 and 2011 reports.

Sales Revenue Share (SRS): The Coal Contract of Work (CCoW) specifies a government production share, effectively usually set at 13.5%, although there are some older contracts with share set at 20%. According to the CCoW, the production share is deliverable to the Government at the last point of load out from the mine/concession area. The CCoW allows the Government to request the Contractor to sell the Government's share on its behalf, which is the usual *modus operandi*. Payment of production share to government is net of sales commissions, selling costs, and some shipping and inspection costs. Sales revenue share is the production share after royalty. Accordingly, sales revenue share plus royalty is set at a standard 13.5% rate. Firms with low royalties pay higher SRS, and firms with high royalties pay lower SRS.

Sales revenue share is paid only by Coal CoW. While royalties are largely set aside for the purpose of regional revenue sharing, the SRS stays mostly with the central government. SRS is calculated on a self-assessment basis, paid to a state account, and reported to the DGMC. SRS constitutes a very significant amount of the revenues paid by CCoW, and for this reason, are considered material to the 2010 and 2011 reports.

Dead Rent: Throughout the life of their contracts or permits, mining companies are required to pay dead rent. This is due annually and the amount is normally calculated based on the number of hectares in the contract/permit area and the stage of mining operations. The producer pays to a state account, and reports the payment to the Directorate of Mineral and Coal Enterprises Development under DGMC. The dead rent global figure is very small, but it is significant in the sense that it is mostly redistributed

to mining provinces and districts. It is also the one revenue stream that all mines should be paying. Hence, this stream is considered included in the EITI report for 2010 and 2011, but is not reconciled.

Dividends: Dividends due to the government from its equity share in mining companies (such as Freeport Indonesia), or from the state-owned mining companies Timah, Aneka Tambang and Bukit Asam Batubara, are paid annually by these companies (depending on their profitability) into a state account. Dividends are large, and are included in the EITI report for 2010 and 2011.

Forestry fees: All non-forestry companies that operate within areas designated by the Government (in accordance with Government Regulation 2/2008) as Forest Zones are required to pay forestry royalties (PSDH) and reforestation fees (DR). Approximately 90% of these fees are paid by mining companies.

2.3. Non-taxes streams not included in the scope of the 2010 and 2011 reports

Retirement funds: Mining companies are required to join the (compulsory for all employers) state-run workers' social security program called *Jamsostek*. This provides basic retirement, work accident, and continuing disability cover. Retirement payments are not included in the scope of the 2010/2011 EITI Indonesia report because the Government only manages this money on behalf of workers, and the receipt (and re-distribution at the time of retirement of) of these payments is off budget.

Fees for hiring expatriates (DPKK): A charge of US\$1,200 per annum applies to each expatriate hired. The Government entity that is the ultimate recipient of this payment is the Ministry of Manpower and the funds are said to be used for manpower training programs. These fees are not included in the scope of the 2010 and 2011 report because these fees constitute only a very minor amount of total revenues.

Exploration and Production licenses: Charges associated with the awarding of exploration and/or production licenses were not included in the scope of the 2010 and 2011 reports because of a National Government-imposed moratorium on the awarding of new exploration and production licenses. This moratorium has been in effect since 2010 (since the issuance of Government Regulation 23/2010) and hence, no exploration or production licenses are believed to have been legally awarded in 2010 or 2011.

2.4. Taxes included in the scope of the 2010 and 2011 reports

Corporate income tax: Mineral and coal companies pay monthly corporate income tax installments based on the prior year's corporate tax liability, and also pre-pay corporate income taxes via any withholding tax i.e on imports and airport departure taxes for

employees leaving the country on company business. At year end the tax calculation is prepared at a rate of 30%, but up to 45% in some old coal or mineral CoWs, and settlement of any unpaid balances of taxes due is made within the first three months of the following year. Coal companies pre-pay installments of corporate income tax at 1% of sales every month and the same annual settlement process takes place as for minerals companies. Income tax constitutes the largest single source of revenue for the Indonesian Government from the mining sector.

Land and Building Taxes: In contrast to oil and gas companies, mining companies pay Land and Building Taxes. These taxes are set at different rates for various different purposes. The payments are made annually, mostly directly to local tax offices, which then divide them between the national and local governments, depending upon certain formulas. Relative to the total revenue from the sector, land and building taxes constitute a relatively small payment and their collection at the sub-national level would make reconciliation very difficult. For this reason, this stream will be reported unilaterally by the government for the EITI report for 2010 and 2011.

2.5. Taxes not included in the scope of the 2010 and 2011 reports

Value added tax (VAT): Mining companies pay VAT to companies who supply goods and services to them, and they charge VAT on the sales of coal/minerals to their customers. According to VAT regulations, firms can offset the VAT they owe to their suppliers against the VAT they receive from their customers, so the net payment of VAT to the government is substantially reduced. The complexity of VAT charge and recovery arrangements makes the reconciliation of VAT payments very difficult. Moreover, the government does not separate VAT paid by mining companies from that paid by other non-oil and gas companies. For these reasons, VAT was excluded from the scope of the 2010 and 2011 reports.

Withholding tax on dividends, interest & royalties: Payments of dividends, interest and royalties by Indonesian mining firms are subject to a withholding tax of 20 percent of payments to non-tax residents and 15 percent for payments to tax residents. The 20 percent rate to non-tax residents may be reduced under an applicable Double Tax Agreement (DTA). Payments are made through local banks designated by the government (known as “perception banks”) into Bank Indonesia State Account 665.027.1528 in the name of the Directorate General of the Treasury.

Withholding tax on services and rentals: Payments to non-tax residents for services and for rental of equipment are likewise subject to 20 percent WHT, but can be reduced under a DTA, while payments to tax residents are subject to a range of withholding tax rates depending on the type of service (from 3 percent to 10 percent) or for rental equipment (from 1.5 percent to 6 percent). Payments are made through perception

banks into Bank Indonesia State Account 665.027.1528 in the name of the Directorate General of the Treasury.

Withholding tax on employee salaries: For direct employees of mining companies, taxes must be withheld on salaries and allowances at rates up to 35 percent, and settled monthly via perception banks to Bank Indonesia State Account 665.027.1528 in the name of the Directorate General of the Treasury. There are many thousands employed in the mining industry, but the trend has been to outsource mining, transportation and security to third party firms. As a result, the direct employee withholding tax contribution of mining companies is not as significant as it was in the past. Furthermore, as salary tax is paid to the government on behalf of the employee, it is not considered a payment made by companies.

In view of the fact that the three WHT discussed above are, in effect, transferred by companies to the government on behalf of third parties, and do not constitute revenue payments originating from the companies themselves, they are excluded from the scope of the 2010 and 2011 reports.

Import taxes paid by mining companies consist of:

- (a) VAT on the value of imports (10 percent).
- (b) Withholding Tax (WHT) on the value of imports (2.5 percent if the mining company is a registered importer, 7.5 percent if the firm is not a registered importer).
- (c) Import duties – of variable percentages based on the type/classification of the goods being imported.

The payment process for VAT on imports, WHT on imports and import duties is that a summary of the amounts and calculations is produced by the Directorate General of Customs and the importer then goes to state-owned Bank Mandiri (usually) and pays the amount due to Account 501.000. The bank stamps forms and these are used as evidence to release goods from Customs. From there Bank Mandiri transfers the payment to relevant recipients in the Government according to the composition of the payment. The ultimate recipient of all three streams of payment, however, is the Directorate General of Treasury.

The complexity of VAT, WHT and duties on imports makes their reconciliation very difficult. The Central Government Financial Report (LKPP) provides no indication of the amount of these revenue streams paid by mining companies, but they are believed to be small relative to the overall size of revenues paid by mining firms. For both these reasons, these streams are excluded from the scope of the 2010 and 2011 reports.

2.6. Government entities who will report revenues in the mining sector

Government entities that receive or record of the benefit streams outlined above will fill in the EITI reporting templates, as follows.

1. Directorate General of Minerals and Coal, in the Ministry of Energy and Mineral Resources will report on:
 - Royalties;
 - Sales revenue share;
 - Dead rent
2. The Directorate General of Tax, in the Ministry of Finance will report on:
 - Income taxes;
 - Land and building taxes.
3. Directorate General of Budget, in the Ministry of Finance will report on:
 - Dividends paid by state-owned producers and at least one large private producer which is partly owned by the state.

The types of revenues that will be reconciled, and the government entities that will report, are summarized in Table 5, below.

Table 5 Revenue streams to be reconciled and the reporting entities for the mining sector

Revenue streams to be reconciled	Units	Entity making payment	Entity receiving payment
<i>Tax</i>			
Income Tax	USD & IDR	Companies	DG of Tax
<i>Non-tax</i>			
Royalties	USD & IDR	Companies	DG of Minerals and Coal
Sales Revenue Shares	USD & IDR	Companies	DG of Minerals and Coal
Dividend	USD & IDR	Companies	DG of Budget

The reporting templates for mining sector are attached in Annexes 3 and 4.

2.7. Materiality thresholds for mining companies for the 2010 and 2011 reports

The determination of mining companies that will report for the 2010 and 2011 reports, will be based on: combined income tax, royalty and sales revenue share payments by individual mining units in 2009 (company-reported data), supplemented by royalty payments made by individual mining units in 2010 (government-provided data).

The step-by-step procedure for determining materiality thresholds for mining companies is provided below, and the list of mining companies that will report is provided in Annex 6.

Procedure for determining materiality for mining companies

1. The first step in determining materiality thresholds for mining companies involves a consideration of all material mining tax and non-tax payments made by companies in 2009. All companies whose payments cumulatively constituted 70 percent of total mining revenues in 2009 are considered material for the EITI 2010 and 2011 reports. Since mining comprised 16% of total revenue from the extractives sector in 2009, and all oil and gas companies are considered material for reporting purposes, the 70% threshold for mining implies that the companies included in the 2010 and 2011 reports will collectively account for 95% of total resource revenues in Indonesia.
2. In order to capture any new mining companies that may have started production in 2010, the scoping also defines as material for the 2010 report, all companies who have paid in excess of USD 2.5 million of royalties in 2010.¹ The cumulative royalty payments made by companies who have paid in excess of USD 2.5 million constitutes approximately 90% of all mining royalties collected in the 2010 (as per data provided by the Ministry of Energy and Mineral Resources).
3. In order to capture any new mining companies that may have started operations in 2011, the scoping, in addition to the material mining companies for 2010, also includes as material for the 2011 report, all companies who have paid in excess of USD 2.5 million of royalties in 2011. The cumulative royalty payments made by companies who have paid in excess of USD 2.5 million constitutes approximately 88% of all mining royalties collected in the 2011 (as per data provided by the Ministry of Energy and Mineral Resources).
4. The result of the application of the materiality thresholds are presented below, with 50 mining companies considered material for reporting in 2010 and 81 companies considered material for reporting in 2011. Annex 6 includes a list of the mining companies.

Table 6 Mining Company Materiality Thresholds for 2010 Report

Number of companies that cumulatively made 70 percent of mining revenue payments in 2009	New companies in 2010 that made royalty payments over USD 2.5 million	Total number of material mining companies for 2010 report
39	11	53

¹ Ideally, a payment threshold using income tax payments made by companies in 2010 should also have been employed. However, due to confidentiality concerns, such data will be made available only for the purposes of reconciliation and not *ex ante* for the scoping.

Table 7 Mining Company Materiality Thresholds for 2011 Report

Number of material mining companies from 2010 report	New companies in 2011 that made royalty payments over USD 2.5 million	Total number of material mining companies for 2011 report
53	30	83

2.8. Level of disaggregation for companies and revenue streams

For the purposes of the 2010 and 2011 reports, payment information will be disaggregated to the level of production units operated by mining companies and by the revenue streams listed in Table 4.

3. DATA ASSURANCE

The EITI Indonesia Implementing Team has as a matter of record expressed its satisfaction with the auditing standards which apply to volume, financial and tax statements which will underlie templates submitted by company and government reporting parties for the 2010 and 2011 EITI Indonesia report.

The auditing standards are described by reporting parties in their attestation statements as follows:

By oil and gas companies, for volume and financial data, the attestation reads: "I certify that the content of the foregoing submission is true, independent, is consistent with the mechanism set out in the PSC and has been reported in the final Financial Quarterly Report (FQR) or financial statements that have been audited by an independent public accountant or auditor."

By oil and gas companies, for income tax, signature bonus and production bonus payments: "I certify that the above information is true, and refers to financial statements which have been audited by an independent public accountant or auditor."

By mining companies: "I certify that the content of this submission is true and based on financial statements audited by a public accounting firm or an independent auditor."

By government reporting parties: "I certify that the information conveyed above is true and consistent with standard government auditing procedures."

4. ADDITIONAL ISSUES

In addition to scoping at the outset, the Implementing Team has discussed two issues, namely:

- a. Cost recovery
- b. Pilot regions, who will report

a. Cost Recovery

Cost Recovery is calculation of operational cost for oil and gas activities which is accounted for in the revenue of oil and gas to the government, based on the Production Sharing Contract (PSC). In the Scoping Note draft which had been agreed on 31 January 2013, it was discussed that cost recovery is considered to be included in the second report of EITI Indonesia.

One of results of The Implementing Team meeting on 31 January 2013 is to request opinions from the Implementing Team members on whether the item will be included or not in the second report. The request is further expounded in the Letter issued by the Head of the Implementing Team (No. S07/DIII.M.EKON/02/2013) dated 6 February 2013. Since the letter was disseminated on 7th March 2013, there had been four feedback letters from members of the Implementing Team.

In general, the opinions can be divided into two different thoughts. The first is an agreement to include cost recovery in the second report of EITI Indonesia while the second is that which disagree to include. Further discussions are needed to get agreement on this matter. The members' opinions were cited from the letters that have been received by the Secretariat as attached in Annex 7.

The implementing team is considering that some particular discussion needed on cost recovery. Hence, the second report hasn't included cost recovery to be disclosed.

b. The pilot regions that will report

As approved by the Implementing Team, the second EITI report will consist of report from one or two areas as pilot for EITI Indonesia report. Therefore it is required to define areas which are considered to meet the criteria to represent state and local revenues, commodities, and the ability to be a champion to bring success to this EITI report.

There are two levels of area which are considered to be included in this report, which are at provincial level and regency/municipality level.

The Implementing Team meeting on 31 January 2013 has requested the Directorate General of Fiscal Balance to provide advice and inputs on area(s) to be included in this

report. Letter from the Director General of Fiscal Balance No. S-117/PK/2013, dated 26 February 2013 proposes areas for consideration to be included in the report. The list of regions as proposed by the DG of Fiscal Balance and comparison of revenue sharing fund received by particular districts are enclosed in Annex 8.

The Implementing Team considered input from the DG of Fiscal Balance. Subsequently, in the meeting on 14 March 2013, it was agreed that the regions that will report for the second EITI Indonesia report as pilot projects are Province of East Kalimantan and Regency of Kutai Kartanegara.

ANNEX 1 – A. OIL AND GAS REPORTING TEMPLATE FOR OPERATOR

To:

**Chairman of the Indonesia Transparency Implementation Team
Coordinating Ministry for Economic Affairs
Republic of Indonesia**

Re: EITI Indonesia Reporting Template 2010 and 2011

Dear Sir/Madam,
Herewith we would like to submit our completed EITI Indonesia reporting template.

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

TO BE FILLED BY OIL AND GAS CONTRACTOR/OPERATOR

I. IDENTITY AND INFORMATION OF PSC CONTRACTOR/OPERATOR AND PARTNER

A. CONTRACTOR/OPERATOR

Name :
Working Area :
Address :

Technical PIC*
Name :
Position :
Telephone/fax :
Email :

* Official at the level of Finance Director or an authorized official.

Contact person**
Name :
Position :
Telephone/fax :
Email :

** Person in charge (PIC) that may be contacted for purposes of data verification.

B. OWNERSHIP PERCENTAGE

To be filled out by PSC Contractor/Operator

1. Ownership as of 31 December 2010

Name(s) of Holder(s) of Participating Interest(s)	Ownership Percentage (%)	Name of PIC	Address	Email/Phone/Fax
Total	100			

2. Ownership as of 31 December 2011

Name(s) of Holder(s) of Participating Interest(s)	Ownership Percentage (%)	Name of PIC	Address	Email/Phone/Fax
				2.9.
Total	100			

II. SECTION FOR DATA TO BE RECONCILED

A. To be filled out by operator based on FQR (*Financial Quarterly Report*)

Description (and unit to be reported)	Volume/Value	
	2010	2011
1.Total Lifting of oil & condensate (Barrels)		
2.Total Lifting of gas (MSCF)		
3. Government lifting of oil and condensate (Barrels)		
4.Government lifting of gas (MSCF)		
5.Domestic Market Obligation (DMO) oil (Barrels)		
6.DMO Fees received (USD)		
7.Over/(under) lifting of oil (USD)*		
8.Over/(under) lifting of gas (USD)*		

*value of under (-) and over (+) for lifting.

B. To be filled out by operator based on CASH BASIS

Description (unit)	Value	
	2010	2011
1.Signature Bonus (USD)		
2.Production Bonus (USD)		
3.Corporate and Dividend Tax (USD)		

III. STATEMENT OF CONFORMITY

I certify that the content of the foregoing submission is true, independent, is consistent with the mechanism set out in the PSC and has been reported in the final Financial Quarterly Report (FQR) or financial statements that have been audited by an independent public accountant or auditor.

Date: _____

Name :

Position :

To be signed by Finance Director or Authorized Finance Official

1. ANNEX: DMO FEE

To be filled out with reference to invoice numbers, volume in barrels, receipt dates, and amounts in USD.

DMO Fee in 2010

Lifting Period	Invoice Number	Actual date of receipt of payment by Contractor/ Operator	DMO crude volume - In Barrels	Amount (in US Dollars - full amount)
January 2010				
February 2010				
March 2010				
April 2010				
May 2010				
June 2010				
July 2010				
August 2010				
September 2010				
October 2010				
November 2010				
December 2010				
Total				

DMO Fee in 2011

Lifting Period	Invoice Number	Actual date of receipt of payment by Contractor /Operator	DMO crude volume - In Barrels	Amount (in US Dollars - full amount)
January 2011				
February 2011				
March 2011				
April 2011				
May 2011				
June 2011				
July 2011				
August 2011				
September 2011				
October 2011				
November 2011				
December 2011				
Total				

2. ANNEX: SIGNATURE BONUS

To be filled out refer to payment date and amount in USD.

Signature Bonus Paid by Contractor in 2010	Payment date	Amount (in US Dollars - full amount)
Signature bonus		
TOTAL		

Signature Bonus Paid by Contractor in 2011	Payment date	Amount (in US Dollars - full amount)
Signature bonus		
TOTAL		

3. ANNEX: PRODUCTION BONUS

To be filled out refer to payment date and amount in USD.

Production Bonus Paid by Contractor in 2010	Payment date	Amount (in US Dollars - full amount)
Production bonus		
Production bonus		
TOTAL		

Production Bonus Paid by Contractor in 2011	Payment date	Amount (in US Dollars - full amount)
Production bonus		
Production bonus		
TOTAL		

4. ANNEX: CORPORATE & DIVIDEND TAXES

To be filled out refer to payment date and amount in USD.

Corporate & Dividend Taxes 2010

No.	Corporate Income Tax		
	Actual Payment Date	Tax Period	Amount (in US Dollars – Full Amount)
1	January, 2010	December 2009	
2	February, 2010	January 2010	
3	March ..., 2010	February 2010	
4	April ..., 2010	March 2010	
5	April ..., 2010	Final tax payment for Year 2009	
6	May ..., 2010	April 2010	
7	June ..., 2010	May 2010	
8	July ..., 2010	June 2010	
9	August ..., 2010	July 2010	
10	September ..., 2010	August 2010	
11	October ..., 2010	September 2010	
12	November ..., 2010	October 2010	
13	December ..., 2010	November 2010	
	Total Corporate Income Tax Payments Made in Fiscal Year 2010		
No.	Dividend/Branch Profit Tax		
	Actual Payment Date	Tax Period	Amount (in US Dollars – Full Amount)
1	January, 2010	December 2009	
2	February, 2010	January 2010	
3	March ..., 2010	February 2010	
4	April ..., 2010	March 2010	
5	April ..., 2010	Final tax payment for Year 2009	
6	May ..., 2010	April 2010	
7	June ..., 2010	May 2010	
8	July ..., 2010	June 2010	
9	August ..., 2010	July 2010	
10	September ..., 2010	August 2010	
11	October ..., 2010	September 2010	
12	November ..., 2010	October 2010	
13	December ..., 2010	November 2010	
	Total Dividend/Branch Profit Tax Payments Made in Fiscal Year 2010		
	Total Corporate Income Tax and Dividend/Branch Profit Tax Payment Made in Fiscal Year 2010		

Corporate & Dividend Taxes 2011

No.	Corporate Income Tax		
	Actual Payment Date	Tax Period	Amount (in US Dollars – Full Amount)
1	January, 2011	December 2010	
2	February, 2011	January 2011	
3	March ..., 2011	February 2011	
4	April ..., 2011	March 2011	
5	April ..., 2011	Final tax payment for Year 2010	
6	May ..., 2011	April 2011	
7	June ..., 2011	May 2011	
8	July ..., 2011	June 2011	
9	August ..., 2011	July 2011	
10	September ..., 2011	August 2011	
11	October ..., 2011	September 2011	
12	November ..., 2011	October 2011	
13	December ..., 2011	November 2011	
	Total Corporate Income Tax Payments Made for Fiscal Year 2011		
No.	Dividend/Branch Profit Tax		
	Actual Payment Date	Tax Period	Amount (in US Dollars – Full Amount)
1	January, 2011	December 2010	
2	February, 2011	January 2011	
3	March ..., 2011	February 2011	
4	April ..., 2011	March 2011	
5	April ..., 2011	Final tax payment for Year 2010	
6	May ..., 2011	April 2011	
7	June ..., 2011	May 2011	
8	July ..., 2011	June 2011	
9	August ..., 2011	July 2011	
10	September ..., 2011	August 2011	
11	October ..., 2011	September 2011	
12	November ..., 2011	October 2011	
13	December ..., 2011	November 2011	
	Total Dividend/Branch Profit Tax Payments Made for Fiscal Year 2011		
	Total Corporate Income Tax & Dividend/Branch Profit Tax Payment Made for Fiscal Year 2011		

ANNEX 1 – B. OIL AND GAS REPORTING TEMPLATE FOR PARTNERS

To:

**Chairman of the Indonesia Transparency Implementation Team
Coordinating Ministry for Economic Affairs
Republic of Indonesia**

Re: EITI Indonesia Reporting Template 2010 and 2011

Dear Sir/Madam,

Herewith we would like to submit our filled in EITI Indonesia reporting template.

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

TO BE FILLED BY OIL AND GAS PARTNERS

A. IDENTITY AND INFORMATION OF PSC CONTRACTOR/OPERATOR AND PARTNER

CONTRACTOR/OPERATOR

Name :
Working Area :
Address :

Technical Person in Charge (PIC)*

Name :
Position :
Telephone/fax :
Email :

* Official at the level of Finance Director or an authorized official.

Contact person**

Name :
Position :
Telephone/fax :
Email :

** PIC that may be contacted for data verification.

B. SECTION FOR RECONCILIATION

To be filled out by Partner on a CASH BASIS.

Description (unit)	Value	
	2010	2011
<i>Corporate and Dividend Tax (USD)</i>		

C. STATEMENT OF CONFORMITY

I certify that the above information is true, and refers to financial statements which have been audited by an independent public accountant or auditor.

Date: _____

Name :

Position :

To be signed by Finance Director or Authorized Finance Official.

D. ANNEX CORPORATE & DIVIDEND TAXES

To be filled out with reference to payment date(s) and amount(s) in USD.

Corporate & Dividend Taxes 2010

No.	Corporate Income Tax		
	Actual Payment Date	Tax Period	Amount (in US Dollars – Full Amount)
1	January, 2010	December 2009	
2	February, 2010	January 2010	
3	March ..., 2010	February 2010	
4	April ..., 2010	March 2010	
5	April ..., 2010	Final tax payment for the year of 2009	
6	May ..., 2010	April 2010	
7	June ..., 2010	May 2010	
8	July ..., 2010	June 2010	
9	August ..., 2010	July 2010	
10	September ..., 2010	August 2010	
11	October ..., 2010	September 2010	
12	November ..., 2010	October 2010	
13	December ..., 2010	November 2010	
	Total Corporate Income Tax Payments Made for Fiscal Year 2010		
No.	Dividend/Branch Profit Tax		
	Actual Payment Date	Tax Period	Amount (US Dollars – Full Amount)
1	January, 2010	December 2009	
2	February, 2010	January 2010	
3	March ..., 2010	February 2010	
4	April ..., 2010	March 2010	
5	April ..., 2010	Final tax payment for the year of 2009	
6	May ..., 2010	April 2010	
7	June ..., 2010	May 2010	
8	July ..., 2010	June 2010	
9	August ..., 2010	July 2010	
10	September ..., 2010	August 2010	
11	October ..., 2010	September 2010	
12	November ..., 2010	October 2010	
13	December ..., 2010	November 2010	
	Total Dividend/Branch Profit Tax Payments Made for Fiscal Year 2010		
	Total Corporate Income Tax & Dividend/Branch Profit Tax Payment Made for Fiscal Year 2010		

Corporate & Dividend Taxes 2011

No.	Corporate Income Tax		
	Actual Payment Date	Tax Period	Amount (US Dollars – Full Amount)
1	January, 2011	December 2010	
2	February, 2011	January 2011	
3	March ..., 2011	February 2011	
4	April ..., 2011	March 2011	
5	April ..., 2011	Final tax payment for the year of 2010	
6	May ..., 2011	April 2011	
7	June ..., 2011	May 2011	
8	July ..., 2011	June 2011	
9	August ..., 2011	July 2011	
10	September ..., 2011	August 2011	
11	October ..., 2011	September 2011	
12	November ..., 2011	October 2011	
13	December ..., 2011	November 2011	
	Total Corporate Income Tax Payments Made for Fiscal Year 2011		
No.	Dividend/Branch Profit Tax		
	Actual Payment Date	Tax Period	Amount (US Dollars – Full Amount)
1	January, 2011	December 2010	
2	February, 2011	January 2011	
3	March ..., 2011	February 2011	
4	April ..., 2011	March 2011	
5	April ..., 2011	Final tax payment for the year of 2010	
6	May ..., 2011	April 2011	
7	June ..., 2011	May 2011	
8	July ..., 2011	June 2011	
9	August ..., 2011	July 2011	
10	September ..., 2011	August 2011	
11	October ..., 2011	September 2011	
12	November ..., 2011	October 2011	
13	December ..., 2011	November 2011	
	Total Dividend/Branch Profit Tax Payments Made for Fiscal Year 2011		
	Total Corporate Income Tax & Dividend Branch Profit Tax Payments Made for Fiscal Year 2011		

ANNEX 2 – A. OIL AND GAS REPORTING TEMPLATE FOR SKK MIGAS

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

**TO BE FILLED IN BY THE MINISTRY OF ENERGY AND MINERAL RESOURCES’
Special Task Force for Upstream Oil and Gas Business Activities (SKK MIGAS)**

A. GOVERNMENT LIFTING EXPORTED IN 2010-2011 – IN USD

No.	PSC OPERATOR	Block	Government lifting for export in 2010		Government lifting for export in 2011	
			Oil	Gas	Oil	Gas

B. GOVERNMENT LIFTING SOLD DOMESTICALLY IN 2010-2011 – IN USD

No.	PSC OPERATOR	Block	Government lifting for domestic in 2010		Government lifting for domestic in 2011	
			Oil	Gas	Oil	Gas

C. OVER (UNDER) LIFTINGS IN 2010 AND 2011 – IN USD

No.	PSC OPERATOR	Block	Over (Under) Lifting in 2010		Over (Under) Lifting in 2011	
			Oil	Gas	Oil	Gas

D. DMO FEES IN 2010 AND 2011 – IN USD

No.	PSC OPERATOR	Block	DMO Fees in 2010	DMO Fees in 2011
			Oil (USD)	Oil (USD)

E. TOTAL LIFTING IN 2010 AND 2011 – IN VOLUME

No.	PSC OPERATOR	Block	Total Lifting in 2010		Total Lifting in 2011	
			Oil (Barrel)	Gas (MSCF)	Oil (Barrel)	Gas (MSCF)

F. GOVERNMENT LIFTING IN 2010 AND 2011 – IN VOLUME

No.	PSC OPERATOR	Block	Total Lifting in 2010		Total Lifting in 2011	
			Oil (Barrel)	Gas (MSCF)	Oil (Barrel)	Gas (MSCF)

G. DMO IN 2010 AND 2011 – IN VOLUME

No.	PSC OPERATOR	Block	DMO in 2010	DMO in 2011
			Oil (Barrel)	Oil (Barrel)

H. STATEMENT OF CONFORMITY

I certify that the contents of the above information are true and consistent with the principles, auditing standards and generally accepted procedures and in accordance with government auditing standards.

Date: _____

Name :

Position :

To be signed by Deputy of Financial Control.

ANNEX 2 – B. OIL AND GAS REPORTING TEMPLATE FOR DIRECTORATE GENERAL OF BUDGET

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

**TO BE FILLED BY MINISTRY OF FINANCE,
DIRECTORATE GENERAL OF BUDGET, DIRECTORATE OF NON-TAX REVENUE**

I. TO BE FILLED OUT FOR EACH PSC OPERATOR

A. FOR GOVERNMENT OIL AND GAS ENTITLEMENT

IN 2010

Description	Government Lifting invoices for 2010			Cash Receipts for Government Lifting 2010							
	Total of Lifting Transactions	Government Invoices		Receipts in 2010		Receipts in 2011		Receipts in 2012		Total Receipts	
	USD 000	USD 000	Rp Milion	USD 000	Rp Milion	USD 000	Rp Milion	USD 000	Rp Milion	USD 000	Rp Milion
1. Provisional Entitlement *)	-	-	-	-	-	-	-	-	-	-	-
a. Oil	-	-	-	-	-	-	-	-	-	-	-
- <i>Invoices-USD</i>											
- <i>Invoices-IDR</i>											
b. Gas											
2. Over / (Under) Lifting											
Total	-	-	-	-	-	-	-	-	-	-	-

*) Including oil contractor entitlement conveyed to fulfill Domestic Market Obligation (DMO)

IN 2011

Description	Government Lifting invoices for 2011			Cash Receipts for Government Lifting 2011					
	Total of Lifting Transactions	Government Invoices		Receipts in 2011		Receipts in 2012		Total Receipts	
		USD 000	in USD 000	in Rp Million	USD 000	Rp Million	USD 000	Rp Million	USD 000
1. Provisional Entitlement *)	-	-	-	-	-	-	-	-	-
a. Oil	-	-	-	-	-	-	-	-	-
- Invoices in USD									
- Invoices in IDR									
b. Gas									
2. Over / (Under) Lifting									
Total	-	-	-	-	-	-	-	-	-

*) Including oil contractor entitlement conveyed to fulfill Domestic Market Obligation (DMO)

B. TAX AND BONUS

Description	2010	2011	Comment
a) Corporate & Dividend Tax (C&D Tax) Paid by Contractors and Partners	-	-	Detailed in Annex III.1
1.			
2.			
3.			
b) Production Bonus Paid by Contractors			

C. GOVERNMENT OBLIGATION

Description	2010	2011	Comment
a) Land and Building Tax (PBB) - (IDR Million)			Detailed in Annex III.2
b) Value Added Tax (PPN) - (IDR Million)			
c) Local Tax and Retribution (PDRD)-(IDR Million)			
d) DMO Fee to PSC - (USD Thousand)			

II. STATEMENT OF CONFORMITY

I certify that the contents of the above information are true and consistent with standard government auditing procedures.

Date: _____

Name :

Position :

Official Number (NIP) :

III. ANNEXES TO THE TEMPLATE

1. Detail of corporate and dividend tax paid by each PSC Contractor

A. Tax Paid in 2010

No	Monthly tax installment	Payment date	Amount (US Dollars - full amount)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
Total tax paid in 2010			-

B. Tax Paid in 2011

No	Monthly tax installment	Payment date	Amount (US Dollars - full amount)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
Total tax paid in 2011			-

2. Details of DMO fee payment by Government to each PSC Operator

A. DMO Fee 2010

No	Lifting Period	Payment date	Amount (US Dollars - full amount)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Total Payment of DMO Fee			-

B. DMO Fee 2011

No	Lifting Period	Payment date	Amount (US Dollars - full amount)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Total Payment of DMO Fee			-

**ANNEX 2 – C. OIL AND GAS REPORTING TEMPLATE,
DIRECTORATE GENERAL OF OIL AND GAS,
MINISTRY OF ENERGY AND MINERAL RESOURCES**

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

**TO BE FILLED IN BY MINISTRY OF ENERGY AND MINERAL RESOURCES'
DIRECTORATE GENERAL OF OIL AND GAS**

A. TO BE FILLED OUT FOR EACH PSC CONTRACTOR

Description	2010	2011
Total lifting oil and condensate (in barrels)		
Total lifting gas (in MSCF)		
Signature Bonus (USD)		

B. TO BE FILLED OUT FOR EACH EXPLORATION CONTRACTOR

Description	2010	2011
Signature Bonus (USD)		

C. STATEMENT OF CONFORMITY

I certify that the information above is true and consistent with standard government auditing procedures.

Date: _____

Name :

Position :

Official Number (NIP) :

ANNEX 3 – A. MINERAL REPORTING TEMPLATE FOR OPERATOR

To:

**Chairman of the Indonesian Transparency Implementation Team
Coordinating Ministry for Economic Affairs
Republic of Indonesia**

Re: EITI Indonesia Reporting Template 2010 and 2011

Dear Sir/Madam,

Herewith we would like to submit our filled-in EITI Indonesia reporting template.

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

TO BE FILLED BY MINERAL COMPANIES

A. IDENTITY AND INFORMATION OF COMPANY

Name of Company :

Name of Taxpayer :

Tax Number (NPWP) :

Address of Company :

.....

.....

Technical PIC Name :

Position:

Phone/Fax :

Email :

Contract/License Information Contract of Work generation :
Date of validity : to

Mining Operation Permit (IUP)
Number:
Date of validity : to
Issued by:

Shareholder(s) Per 31 December 2011

Shareholder Name	Percentage
Total	100

B. SECTION FOR RECONCILIATION

	Description	2010		2011	
		Paid in		Paid in	
		Rupiah	USD	Rupiah	USD
1.	Royalty				
	1. Commodity _____				
	2. Commodity _____				
	3. Commodity _____				
	TOTAL ROYALTY				
2.	Land Rent				
3.	Corporate Income Tax (articles 25 and 29)				
4.	Land and Building Tax (PBB)**				
5.	Dividend paid to Government				

**Land and Building Tax which is paid to Central Government. Land & Building Tax paid to Local Government is reported elsewhere, in Section III.2. on Local Taxes and Levies.

C. SECTION NOT FOR RECONCILIATION

	Description	2010		2011	
		Paid in		Paid in	
		Rupiah	USD	Rupiah	USD
1.	Forest Area Utilization – Non Tax Revenue				
2.	Local Taxes and Levies (PDRD)**				
3.	Other Local Revenues				

**Including Land and Building Tax paid to Local Government

D. MINERAL VOLUME

Volumes reported here correspond to Royalties reported in Section II.1.

Revenue Description	Volume*			
	Q4/2009	Q1/2010	Q2/2010	Q3/2010
A. Type of mineral :				
B. Type of mineral :				
C. Type of mineral :				

Revenue Description	Volume*			
	Q4/2010	Q1/2011	Q2/2011	Q3/2011
A. Type of mineral :				
B. Type of mineral :				
C. Type of mineral :				

E. STATEMENT OF CONFORMITY

To be signed by Finance Director or Auditor of production unit in Indonesia.

I certify that the content of this submission is true and based on financial statements audited by a public accounting firm or an independent auditor.

Name :
Position :

F. AUTHORIZATION FORM TO OPEN TAX DATA AND INFORMATION

In accordance with the implementation of Presidential Regulation Number 26 Year 2010 on Transparency of State and Regional Revenues from Extractive Industries, we

Name of Tax Payer :

With the following tax identity number (TIN):

- TIN : 1)
- : 2) (if in possession of TIN other than the previous one)
- : 3) (if in possession of TIN other than the previous one)
- (and so on if necessary)

All Tax Object Number(s) that we have:

- : 1)
- : 2) (if in possession of a Tax Object Number other than the previous one)
- : 3) (if in possession of a Tax Object Number other than the previous one)
- : 4) (if in possession of a Tax Object Number other than the previous one)
- : 5) (if in possession of a Tax Object Number other than the previous one)
- (and so on if necessary)

Herewith we grant the authorization to the Directorate General of Taxes according to Article 34 of Law Number 6 of 1983, as further amended by Law Number 16 of 2009, to open tax data and information to the Indonesia Transparency Implementation Team with regards to Income Tax and Land & Building Tax paid by us in calender years 2010 and 2011.

In witness whereof, this statement granting authorization is to be used in accordance with its stated objectives.

I, on behalf of commissioners/directors of the company,

(Stamp Duty IDR 6000)

Name:

Position:

To be signed by a member of the board of commissioners or board of directors of the company, whose name is listed in the establishment deed or amendments to that deed (please attach the establishment deed or the latest amendments related to the changes in board of commisiners or board of directors).

G. APPENDICES

1. APPENDIX FOR ROYALTY

Payment Date	Amount paid	
	Royalty paid to Account Number 421312	
	USD	IDR

2. APPENDIX FOR LAND RENT

No	Area	Number of Mining Operational Permit	Payment Date	Land Rent paid to Account Number 421311	
				IDR	USD

3. APPENDIX FOR CORPORATE INCOME TAX (ARTICLES 25 AND 29)

2010

Month	Tax Period/Year	Amount	Payment Date
January	December 2009		
February	January 2010		
March	February 2010		
	Remaining amounts 2009		
April	March 2010		
May	April 2010		
June	May 2010		
July	June 2010		
August	July 2010		
September	August 2010		
October	September 2010		
November	October 2010		
December	November 2010		

2011

Month	Tax Period/Year	Amount	Payment Date
January	December 2010		
February	January 2011		
March	February 2011		
	Remaining amounts 2010		
April	March 2011		
May	April 2011		
June	May 2011		
July	June 2011		
August	July 2011		
September	August 2011		
October	September 2011		
November	October 2011		
December	November 2011		

4. APPENDIX OF LAND AND BUILDING TAX

Year 2010 and 2011

No	Name of area for which payment was made Area	Tax Object Number	Location of Tax Office	Payment Date	Amount Paid

5. APPENDIX FOR LOCAL TAXES AND LEVIES AND OTHER LOCAL REVENUES

Payment Date	Amount of cash or in-kind payment	Legal or regulatory basis for payment (Local Regulation/Local Tax and Levy/MoU/etc)	Province/District/City of Recipient

ANNEX 3 – B. COAL COMPANY REPORTING TEMPLATE

To:

**Chairman of the Indonesian Transparency Implementation Team
Coordinating Ministry for Economic Affairs
Republic of Indonesia**

Re : EITI Indonesia Reporting Templates for 2010 and 2011

Dear Sir/Madam,

Herewith we would like to submit our filled in EITI Indonesia reporting template.

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

TO BE FILLED BY COAL COMPANIES

A. IDENTITY AND INFORMATION ON COMPANY

Name of Company :

Name of Taxpayer :

Tax Number (NPWP) :

Address of Company :

.....

.....

Technical PIC Name :

Position:

Phone/Fax :

Email :

Contract/License Information Coal Contract of Work generation :
Date of validity : to

Mining Operation Permit (IUP)
Number:
Date of validity : to
Issued by:

Shareholder(s) Per 31 December 2011

Shareholder name	Percentage held
Total	100

B. SECTION FOR RECONCILIATION

	Description	2010		2011	
		Paid in		Paid in	
		Rupiah	USD	Rupiah	USD
1.	Royalty				
	4. Low (Calorie ≤ 5100)				
	5. Medium (Calorie >5100 – 6100)				
	6. High (Calorie ≥ 6100)				
	TOTAL ROYALTY				
2.	Sales Revenue Share				
3.	Land Rent				
4.	Corporate Income Tax (article 25 and 29)				
5.	Land and Building Tax (PBB)**				
6.	Dividend paid to Government				

*Land and Building Tax which is paid to Central Government. Land & Building Tax paid to Local Government to be reported elsewhere, in Section III.2. on Local Taxes and Levies.

C. SECTION NOT FOR RECONCILIATION

	Description	2010		2011	
		Paid in		Paid in	
		Rupiah	USD	Rupiah	USD
1.	Forest Area Utilization –Non Tax Revenue				
2.	Local Taxes and Levies (PDRD)**				
3.	Other Local Revenues				
4.	Coal Domestic Market Obligation (in Tons)				

**Including Land and Building Tax paid to Local Government

D. COAL VOLUME

Volumes reported here correspond to Royalties reported in Section II.1.

Description	Volume*			
	Q4/2009	Q1/2010	Q2/2010	Q3/2010
D. Calorie Level ≤ 5100				
E. Calorie Level > 5100 – 6100				
F. Calorie Level ≥ 6100				

Description	Volume*			
	Q4/2010	Q1/2011	Q2/2011	Q3/2011
A. Calorie Level ≤ 5100				
B. Calorie Level > 5100 - 6100				
C. Calorie Level ≥ 6100				

E. STATEMENT OF CONFORMITY

To be signed by Finance Director or Auditor of reporting production unit in Indonesia.

I certify that the content of this submission is true and based on financial statements audited by a public accounting firm or an independent auditor.

Name:
Position:

F. AUTHORIZATION FORM TO OPEN TAX DATA AND INFORMATION

In accordance with the implementation of Presidential Regulation Number 26 Year 2010 on Transparency of State and Regional Revenues from Extractive Industries, we

Name of Tax Payer :

With the following tax identity number(s) (TIN):

- TIN : 1)
- : 2) (if in possession of TIN other than the previous one)
- : 3) (if in possession of TIN other than the previous one)
- (and so on, if necessary)

All Tax Object Number(s) that we have:

- : 1)
- : 2) (if in possession of Tax Object Number other than the previous one)
- : 3) (if in possession of Tax Object Number other than the previous one)
- : 4) (if in possession of Tax Object Number other than the previous one)
- : 5) (if in possession of Tax Object Number other than the previous one)
- (and so on, if necessary)

Herewith we grant the authorization to the Directorate General of Taxes according to Article 34 of Law Number 6 of 1983, as further amended by Law Number 16 of 2009, to open tax data and information to the Indonesia Transparency Implementation Team with regards to Income Tax and Land & Building Tax paid by us in calender years 2010 and 2011.

In witness whereof, this statement granting authorization is to be used in accordance with its stated objectives.

I, on behalf of commissioners/directors of the company,

(Stamp Duty IDR 6000)

Name:

Position:

To be signed by a member of the board of commissioners or board of directors of the company, whose name is listed in the establishment deed or amendments to that deed (please attach the establishment deed or the latest amendments related to the changes in board of commisiners or board of directors).

G. APPENDICES

6. APPENDIX FOR ROYALTY

Payment Date	Amount paid			
	Royalty paid to Account Number 421313		Royalty paid to Account Number 421312	
	USD	IDR	USD	IDR

7. APPENDIX FOR LAND RENT

No	Area	Number of Mining Operational Permit	Payment Date	Amount paid to Account Number 421311	
				IDR	USD

8. APPENDIX FOR CORPORATE INCOME TAX (ARTICLES 25 AND 29)

2010

Month	Tax Period/Year	Amount	Payment Date
January	December 2009		
February	January 2010		
March	February 2010		
	Remaining amounts 2009		
April	March 2010		
May	April 2010		
June	May 2010		
July	June 2010		
August	July 2010		
September	August 2010		
October	September 2010		
November	October 2010		
December	November 2010		

2011

Month	Tax Period/Year	Amount	Payment Date
January	December 2010		
February	January 2011		
March	February 2011		
	Remaining amounts 2010		
April	March 2011		
May	April 2011		
June	May 2011		
July	June 2011		
August	July 2011		
September	August 2011		
October	September 2011		
November	October 2011		
December	November 2011		

9. APPENDIX FOR LAND AND BUILDING TAX

Year 2010 and 2011

No	Name of area for which payment was made	Tax Object Number	Location of Tax Office	Payment Date	Amount Paid

10. APPENDIX FOR LOCAL TAXES AND LEVIES AND OTHER LOCAL REVENUES

Payment Date	Amount of cash or in-kind payment	Legal or regulatory basis for payment (Local Regulation/Local Tax and Levy/MoU/etc)	Province/District/City of Recipient

**ANNEX 4 – A. MINERAL AND COAL REPORTING TEMPLATE
FOR DG OF MINERALS AND COAL,
MINISTRY OF ENERGY AND MINERAL RESOURCES**

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

**TO BE FILLED IN BY THE MINISTRY OF ENERGY AND MINERAL RESOURCES'
Directorate General of Minerals and Coal**

1. ROYALTIES – IN IDR and USD

A. Producers of Gold and Copper

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

B. Producers of Nickel

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

C. Producers of Tin

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

D. Producers of Bauxite

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

E. Producers of Iron Ore

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

F. Producers of Coal

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

G. Royalty payments from all other mining companies that are not included in I.A. to I.F.

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD
1	Copper/Gold				
2	Tin				
3	Bauxite				
4	Iron Ore				
5	Coal				
	Total				

2. SALES REVENUE SHARES (SRS) IN 2010-2011 – IN IDR AND USD

A. Coal Producers that hold Coal Contracts of Work

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

B. SRS payments from other mining companies not included in II.A.

No.	Commodity	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD
	Coal				
	Total				

3. LAND RENT IN 2010 AND 2011 – IN IDR and USD

A. Producers of Gold and Copper

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

B. Producers of Nickel

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

C. Producers of Tin

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

D. Producers of Bauxite

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

E. Producers of Iron Ore

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

F. Producers of Coal

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD

G. Land rent payments from other mining companies not included in III.A. to III.F.

No.	Company's name	Amount paid in 2010		Amount paid in 2011	
		IDR	USD	IDR	USD
1	Copper/Gold				
2	Tin				
3	Bauxite				
4	Iron Ore				
5	Coal				
	Total				

4. STATEMENT OF CONFORMITY

I certify that the information above is true and consistent with standard government auditing procedures.

Date: _____

Name :

Position :

Official Number (NIP) :

**ANNEX 4 – B. MINERAL AND COAL REPORTING TEMPLATE FOR
DIRECTORATE GENERAL OF TAX, MINISTRY OF FINANCE**

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

TO BE FILLED IN BY THE MINISTRY OF FINANCE’S Directorate General of Tax

1. INCOME TAX – IN IDR

A. Producers of Gold and Copper

No.	Company’s name	Taxpayer Identification Number (TIN)	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

B. Producers of Nickel

No.	Company’s name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

C. Producers of Tin

No.	Company’s name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

D. Producers of Bauxite

No.	Company’s name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

E. Producers of Iron Ore

No.	Company's name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

F. Producers of Coal

No.	Company's name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

G. Income tax payments from all other mining companies that are not included in I.A. to I.F.

No.	Company's name	Amount paid in 2010	Amount paid in 2011
		IDR	IDR
1	Copper/Gold		
2	Tin		
3	Bauxite		
4	Iron Ore		
5	Coal		
	TOTAL		

2. LAND AND BUILDING TAX – IN IDR

A. Producers of Gold and Copper

No.	Company's name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

B. Producers of Nickel

No.	Company's name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

C. Producers of Tin

No.	Company's name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

D. Producers of Bauxite

No.	Company's name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

E. Producers of Iron Ore

No.	Company's name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

F. Producers of Coal

No.	Company's name	TIN	Amount paid in 2010	Amount paid in 2011
			IDR	IDR
	TOTAL			

G. Land and building tax payments from all other mining companies not included in II.A. to II.F.

No.	Company's name	Amount paid in 2010	Amount paid in 2011
		IDR	IDR
1	Copper/Gold		
2	Tin		
3	Bauxite		
4	Iron Ore		
5	Coal		
	TOTAL		

3. STATEMENT OF CONFORMITY

I certify that the information above is true and consistent with standard government auditing procedures.

Date: _____

Name :

Position :

Official Number (NIP) :

**ANNEX 4 – C. MINERAL AND COAL REPORTING TEMPLATE FOR
DIRECTORATE GENERAL OF BUDGET, MINISTRY OF FINANCE**

EITI INDONESIA REPORTING TEMPLATE FOR 2010 AND 2011

**TO BE FILLED OUT BY MINISTRY OF FINANCE
Directorate General of Budget**

1. DIVIDENDS RECEIVED IN 2010 AND 2011 INCOME TAX – IN IDR AND USD

No	Name of Mining Companies	2010		2011	
		IDR	USD	IDR	USD
1	PT. Aneka Tambang Tbk				
2	PT. Freeport Indonesia				
3	PT. Timah				
4	PT. Bukit Asam				

2. STATEMENT OF CONFORMITY

I certify that the above information is true and consistent with government auditing standards.

Date: _____

Name :

Position :

Official Number (NIP) :

ANNEX 5 - LIST OF PRODUCTION SHARING CONTRACTS (PSC), OPERATORS AND (WHERE APPLICABLE) PARTNERS

Companies	No	Name of PSC, Operator and nd date of PSC, where known	Province(s) and on vs. offshore, where known	Regency(ies)/ Municipality(ies), where known	Shareholders (Operator and where applicable, Partners), where known
Chevron	1	Rokan , Chevron Pacific Indonesia (9 August 2021)	Riau (onshore)	Bengkalis, Siak, Indragiri Hulu, Indragiri Hilir	Chevron Pacific Indonesia (100%)
	2	East Kalimantan Chevron Indonesia Company (25 October 2018)	E. Kalimantan (offshore)	Some Regencies in E. Kalimantan	Chevron Indonesia Company (100%)
	3	Makassar Strait , (26 January 2020)	E. Kalimantan (offshore)	Some Regencies in E. Kalimantan	Chevron Makassar Ltd 90%, PHE Makassar Strait (10%)
	4	Siak , Chevron Pacific Indonesia (27 November 2013)	Riau	Rokan Hilir, Bengkalis	Chevron Pacific Indonesia (100%)
	5	Mountain Front Kuantan , Chevron Pacific Indonesia (was transferred to local operator in April 2010)	Riau	Rokan Hulu	Chevron's interest in Mountain Front Kuantan was transferred to a local operator in April 2010.
Total E&P Indonesie	6	Mahakam , Total E&P Indonesie (31 March 2017)	E. Kalimantan (onshore & offshore)	Kutai Kartanegara	Total E&P Indonesie (50%); Inpex Corporation (50%)
	7	Tengah, JOA Total E&P Indonesie	E. Kalimantan		
Conoco-Phillips	8	South Natuna Sea Block B , ConocoPhillips Indonesia Inc. Ltd (16 October 2028)	Riau Islands	Natuna	ConocoPhillips Indonesia Inc. Ltd (40%); Inpex Corporation (35%); Chevron South Natuna B Inc. (25%)
	9	Corridor , ConocoPhillips (Grissik) Ltd. (20 December 2023)	South Sumatra	Banyuasin, Musi Banyuasin	ConocoPhillips (Grissik) Ltd (54%); Talisman (Corridor) Ltd (36%); PT. Pertamina Hulu Energi Corridor (10%)

Companies	No	Name of PSC, Operator and nd date of PSC, where known	Province(s) and on vs. offshore, where known	Regency(ies)/ Municipality(ies), where known	Shareholders (Operator and where applicable, Partners), where known
	10	South Jambi B JOB , ConocoPhillips (South Jambi) Ltd (26 January 2020)	Jambi	Batanghari	ConocoPhillips (South Jambi) Ltd (45%); PetroChina International Jambi B Ltd (30%); PT. Pertamina Hulu Energi South Jambi 'B' (25%)
Pertamina EP	11	Pertamina EP consists of blocks in Sumatra, Java, Kalimantan, Sulawesi, and Papua (PSC started on 17 September 2005)	Several	Several	PT. Pertamina (Persero)
VICO	12	Sanga-Sanga , Virginia Indonesia Co (8 August 2018)	E. Kalimantan	Kutai Kartanegara	BP East Kalimantan Ltd (26.25%); LASMO Sanga Sanga Ltd (26.25%); Virginia International Co (15.625%); Virginia Indonesia Co (7.5%); Opicoil Houston Inc. (20%); Universe Gas & Oil Company, Inc. (4.375%)
Exxon-Mobil (US)	13	North Sumatra Offshore , Mobil Exploration Indonesia Inc (16 October 2028)	Aceh	North Aceh	Mobil Exploration Indonesia Inc (100%)
	14	"B" Block , Exxon-Mobil Oil Indonesia Inc (4 October 2018)	Aceh	North Aceh	ExxonMobil Oil Indonesia Inc. (100%)
	15	Cepu , Mobil Cepu Ltd (17 September 2035)	East Java, Central Java	Blora, Bojonegoro	Mobil Cepu Ltd. (20.5%); Ampolex (Cepu) Pte. Ltd. (24.5%); PT. Pertamina EP Cepu (45%); PT. Sarana Patra Hulu Cepu (1.091%); PT. Asri Darma Sejahtera (4.4847%); PT. Blora Patragas Hulu (2.182%); PT. Petro Gas Jatim Utama Cendana (2.2423%)
CNOOC	16	South East Sumatra , CNOOC SES Ltd (6 September 2018)	South Sumatra	East Lampung and others	CNOOC SES Ltd (65.54%); Inpex Sumatra Ltd (13.07%); KNOC Sumatra Ltd (8.91%); Talisman UK (Southeast Sumatra) Ltd (7.48%); Risco Energy Pte Ltd (5%)

Companies	No	Name of PSC, Operator and nd date of PSC, where known	Province(s) and on vs. offshore, where known	Regency(ies)/ Municipality(ies), where known	Shareholders (Operator and where applicable, Partners), where known
Pertamina Hulu Energi (PHE)	17	Coastal Plains Pekanbaru, BOB PT. Bumi Siak Pusako-Pertamina Hulu (6 August 2022)	Riau (onshore)	Siak, Bengkalis, Pelalawan, Kampar	PT. Bumi Siak Pusako (50%); PT. Pertamina Hulu (50%)
	18	Offshore North West Java (ONWJ), Pertamina Hulu Energi ONWJ Ltd (19 January 2017)	West Java (offshore)		Pertamina Hulu Energi ONWJ Ltd (53.25%); Owen Holding Limited (17.99%); Talisman Resources (Northwest Java) Ltd (5.03%); Risco Energy ONWJ BV (5%)
	19	West Madura Offshore	East Java	Bojonegoro, Tuban	Pertamina Hulu Energi West Madura Offshore (80%); Kodeco Energy Co. Ltd. (20%)
	20	West Madura, JOA Pertamina-Kodeco	East Java	Bojonegoro, Tuban	Pertamina Hulu Energi West Madura Offshore (50%); Kodeco Energy Co. Ltd. (50%)
	21	Tuban, JOB Pertamina-PetroChina East Java Ltd (28 February 2028)	East Java	Bojonegoro, Tuban	PHE Tuban East Java (75%); PetroChina East Java Ltd (25%)
	22	Salawati Island JOB, JOB Pertamina-PetroChina Salawati Ltd (23 April 2020)	West Papua (onshore & offshore)	Sorong, Raja Ampat	PetroChina Int. (16.7858%); Pertamina (50%); RH Petrogas Ltd (33.2142%)
	23	Senoro Toli JOB, JOB Pertamina-Medco E&P Tomori Sulawesi (4 December 2027)	Central Sulawesi (on shore & offshore)		PT. PHE Tomori Sulawesi (50%); PT. Medco E&P Tomori Sulawesi (30%); Tomori E&P Limited (20%)
	24	Pendopo-Raja JOB, JOB Pertamina-Golden Spike Energy Indonesia Ltd (6 July 2019)	South Sumatera (onshore)	Muara Enim	PT. Pertamina (Persero) (50%); PT. Golden Spike Energy Indonesia (50%)

Companies	No	Name of PSC, Operator and nd date of PSC, where known	Province(s) and on vs. offshore, where known	Regency(ies)/ Municipality(ies), where known	Shareholders (Operator and where applicable, Partners), where known
Pertamina Hulu Energi (PHE)	24	South Jambi B JOB, ConocoPhillips (South Jambi) Ltd (26 January 2020)	South Sumatra (onshore)	Batanghari	ConocoPhillips (South Jambi) Ltd (45%); PetroChina International Jambi B Ltd (30%); PT. Pertamina Hulu Energi South Jambi 'B' (25%)
	25	Ogan Komering JOB, Talisman (Ogan Komering) Ltd (29 February 2018)	South Sumatra	OKU, OKI, Muara Enim	Talisman (Ogan Komering) Ltd (50%); Pertamina (50%)
	26	Gebang, JOB Pertamina-Costa International Group Ltd	North Sumatra (onshore & offshore)		Costa International Group Ltd (50%); Pertamina (50%)
	27	Jambi Merang, JOB Pertamina-Talisman (Jambi Merang) Ltd (10 February 2019)	Jambi		PHE Jambi Merang (50%); Talisman (Jambi Merang) Ltd (25%); Pacific Oil & Gas (Jambi Merang) Ltd (25%)
	28	Tengah, JOA Total E&P Indonesia	E. Kalimantan		
Petrochina	29	Jabung, Petrochina Int'l Jabung Ltd (27 February 2023)	Jambi (onshore)		Petrochina Int'l Jabung Ltd (27.86%); Petronas Caligari (Jabung) Ltd (27.86%); PP Oil & Gas (Indonesia-Jabung) Ltd (30%); PT. Pertamina (Persero) (14.28%)
	30	Tuban, JOB Pertamina-PetroChina East Java Ltd (28 February 2028)	East Java	Bojonegoro, Tuban	PHE Tuban East Java (75%); PetroChina East Java Ltd (25%)
	31	Salawati Island JOB, JOB Pertamina-PetroChina Salawati Ltd (23 April 2020)	West Papua (onshore & offshore)	Sorong, Raja Ampat	PetroChina Int. (16.7858%); Pertamina (50%); RH Petrogas Ltd (33.2142%)
	32	Salawati Basin, Petrochina Int'l Bermuda Ltd (15 October 2020)	West Papua (onshore)		Petrochina International (Bermuda) Ltd (30%); Petrogas (Basin) Ltd (34,064%); RHP Salawati Basin BV (25,936%); PHE Salawati Basin (10%)
	33	Bangko, Petrochina Int'l Bangko Ltd (17 February 2025)	Jambi, South Sumatra		Petrochina Int'l Bangko Ltd. (75%); SK Corporation (25%)

Companies	No	Name of PSC, Operator and nd date of PSC, where known	Province(s) and on vs. offshore, where known	Regency(ies)/ Municipality(ies), where known	Shareholders (Operator and where applicable, Partners), where known
BP (UK)	34	Berau , BP Berau Ltd (31 December 2035)	West Papua	Teluk Bintuni	BP Berau Ltd (48%); MI Berau B.V (22,856%); Nippon Oil Expl. (Berau) Ltd (17,144%); KG Berau Petroleum Ltd (12%)
	35	Wiriagar , BP Wiriagar Ltd (31 December 2035)	West Papua	Bintuni	BP Wiriagar Ltd (37.6%); KG Wiriagar Petroleum Ltd (20%); Talisman Energy (42.4%)
	36	Muturi , BP Muturi Holdings BV	West Papua (onshore & offshore)		CNOOC Muturi Ltd (64.76%); Indonesian Natural Gas Resources Muturi Inc (34.24%); BP Muturi Holding BV (1%)
Medco	37	Rimau , PT. Medco E&P Rimau	South Sumatra	Musi Banyuasin	PT. Medco E&P Rimau (95%); PDPDE South Sumatera (5%)
	38	Senoro Toli JOB, JOB Pertamina-Medco E&P Tomori Sulawesi (4 December 2027)	Central Sulawesi (onshore & offshore)		PT. PHE Tomori Sulawesi (50%); PT. Medco E&P Tomori Sulawesi (30%); Tomori E&P Limited (20%)
	39	South and Central Sumatra , PT. Medco E&P Indonesia (1 November 2033)	Riau (onshore)	Indragiri Hilir, Pelalawan	PT. Medco E&P Indonesia (100%)
	40	Tarakan , PT. Medco E&P Tarakan (14 January 2022)	E. Kalimantan (onshore)	Tarakan	PT. Medco E&P Tarakan (100%)
	41	Lematang , PT. Medco E&P Lematang (6 April 2017)	South Sumatra (onshore)		PT. Medco E&P Lematang (51,1176%); Lematang E&P Ltd (23%); Lundin Lematang BV (25,88%)
	42	Block A , PT. Medco E&P Malaka (1 September 2031)	Aceh (onshore)		PT. Medco E&P Malaka (41.67%); Premier Oil Sumatra BV (41.66%); Japex Block A Ltd (16.67%)
Premier Oil	43	Natuna Sea Block A , Premier Oil Natuna Sea BV	Riau Islands	Natuna	Premier Oil Natuna Sea BV (28.67%); Kufpec (33.33%); Hess Corporation (23%); Petronas (15%)

Companies	No	Name of PSC, Operator and nd date of PSC, where known	Province(s) and on vs. offshore, where known	Regency(ies)/ Municipality(ies), where known	Shareholders (Operator and where applicable, Partners), where known
Bakrie Group	44	Malacca Strait , EMP Malacca Strait S.A (5 August 2020)	Riau (onshore & offshore)		EMP Malacca Strait S.A (34.46%); PT. Imbang Tata Alam (26.03%); OOGC Malacca Ltd (32.58%); Malacca Petroleum (6.93%)
	45	Kangean , Kangean Energy Indonesia Ltd (13 November 2030)	East Java (onshore & offshore)	Sumenep	Kangean Energy Indonesia Ltd (60%); EMP Exploration (Kangean) Ltd (40%)
	46	Korinci , EMP Korinci Baru Ltd (15 May 2027)	Riau (onshore)		EMP Korinci Baru Limited (100%)
	47	Brantas , Lapindo Brantas (23 April 2020)	East Java (onshore & offshore)		Lapindo Brantas Inc (100%) –indirect subsidiary of PT. Energi Mega Persada Tbk through Kalila Energy Limited (KEL) and Pan Asia Enterprise Limited (PAN).
	48	Bentu EMP , Bentu Limited (20 May 2021)	Riau	Kampar, Pelalawan	EMP Bentu Limited (100%)
	49	Tonga , PT. EMP Tonga (16 January 2037)	North Sumatra (onshore)		PT. EMP Tonga (71.25%); PT. Surya Kencana Perkasa (23.75%); PT. Petross Exploration (5%)
Star	50	Kakap , Star Energy (Kakap) Ltd (23 April 2028)	Riau Islands	Natuna	Star Energy (Kakap) Ltd. (56.25%); Premier Oil Kakap BV (18.75%); SPC Kakap Ltd. (15%); PT. Pertamina (10%)
Talisman (Canada)	51	Ogan Komering JOB , Talisman (Ogan Komering) Ltd (29 February 2018)	South Sumatra	OKU, OKI, Muara Enim	Talisman (Ogan Komering) Ltd (50%); Pertamina (50%)
	52	Jambi Merang , JOB Pertamina-Talisman (Jambi Merang) Ltd (10 February 2019)	Jambi		PHE Jambi Merang (50%); Talisman (Jambi Merang) Ltd (25%); Pacific Oil & Gas (Jambi Merang) Ltd (25%)

Companies	No	Name of PSC, Operator and nd date of PSC, where known	Province(s) and on vs. offshore, where known	Regency(ies)/ Municipality(ies), where known	Shareholders (Operator and where applicable, Partners), where known
Hess (US)	53	Pangkah , Hess (Indonesia-Pangkah) Ltd (8 May 2026)	East Java	Gresik	Hess (Indonesia-Pangkah) Ltd (75%); KUFPEC Indonesia (Pangkah) B.V (25%)
Santos (Australia)	54	Sampang , Santos (Sampang) Pty Ltd (4 December 2027)	East Java (offshore)		Santos (Sampang) Pty Ltd (45%); Singapore Petroleum Sampang Ltd (40%); Cue Sampang Pty Ltd (15%)
	55	Madura , Santos (Madura Offshore) Pty Ltd (4 December 2027)	East Java (offshore)		Santos (Madura Offshore) Pty Ltd (67.5%); PC Madura Ltd (22.5%); PT. Petrogas Pantai Madura (10%)
Energy Equity Epic Sengkang	56	Sengkang , Energy Equity Epic (Sengkang) Pty Ltd (24 October 2020)	South Sulawesi (onshore)		Energy Equity Epic (Sengkang) Pty Ltd (100%)
Citic Seram Energy	57	Seram Non Bula , Citic Seram Energy Ltd. (22 Mei 2020)	Central Maluku	Seram Timur	Citic Seram Energy Ltd. (51%); Kufpec Indonesia (Seram) Ltd (30%); Gulf Petroleum Investment (16.5%); Lion International Investment (2.5%)
Kalrez Petroleum	58	Bula , Kalrez Petroleum (Seram) Ltd (1 November 2019)	Maluku (onshore)	Seram Timur	Kalrez Petroleum (Seram) Ltd (100%)
MontD'Or Oil	59	Tungkal , MontD'Or Oil Tungkal Ltd (26 August 2026)	Jambi	Tebo	MontD'Or Oil Tungkal Ltd (70%); Continental Energy (Tungkal) Pte. Ltd. (30%)
Petroselat	60	Selat Panjang , Petroselat Ltd. (6 September 2021)	Riau	Siak, Pelalawan	Petroselat Ltd. (100%)
BenuoTaka	61	Wailawi , BUMD Benuo Taka	E. Kalimantan		BUMD Benuo Taka (100%)
Costa Int'l Group Ltd	62	Gebang , JOB Pertamina-Costa International Group Ltd	North Sumatra (onshore & offshore)		Costa International Group Ltd (50%); Pertamina (50%)
PT. Sarana Pembangunan Riau (SPR)	63	Langgak , PT. Sarana Pembangunan Riau (20 November 2039)	Riau (onshore)	Rokan Hulu and Kampar	Riau Provincial Government, PT. SPR (100%)

Companies	No	Name of PSC, Operator and nd date of PSC, where known	Province(s) and on vs. offshore, where known	Regency(ies)/ Municipality(ies), where known	Shareholders (Operator and where applicable, Partners), where known
Sele Raya Merangin Dua	64	Merangin II , PT. Sele Raya Merangin Dua (14 October 2033)	South Sumatra (onshore)	Musi Banyuasin	PT. Sele Raya Merangin Dua (42.5%); Merangin B.V. (37.5%); Sinochem Merangin Ltd (20%)
Camar Resources Canada	65	Bawean , Camar Resources Canada Inc. (11 February 2031)	East Java (offshore)		Camar Bawean Petroleum Ltd. (65%); Camar Resources Canada Inc. (35%)
Triangle	66	Pase , Triangle Pase Inc (22 February 2012)	Aceh	East Aceh	Triangle Pase Inc (100%)
Golden Spike Energy Indonesia	67	Pendopo-Raja JOB , JOB Pertamina-Golden Spike Energy Indonesia Ltd (6 July 2019)	South Sumatra (onshore)	Muara Enim	PT. Pertamina (Persero) (50%); PT. Golden Spike Energy Indonesia (50%)
Kodeco Energy Co.	68	West Madura , JOA Pertamina-Kodeco	East Java	Bojonegoro, Tuban	Pertamina Hulu Energi West Madura Offshore (50%); Kodeco Energy Co. Ltd. (50%)
Indonesia Petroleum Ltd	69	Mahakam , Indonesia Petroleum Ltd	E. Kalimantan		
Sumatra Persada Energy	70	West Kampar	South Sumatra		

ANNEX 6 - LIST OF MINING COMPANIES THAT WILL PROVIDE REPORTS

A. List of mining companies who will report for 2010 and 2011

No	Production unit and royalties in 2011	Commodity	Province (if known)	District/City (if known)	Owner(s)/Shareholder(s) (if known)
1	KK: Freeport Indonesia (USD 182.72mn)	Gold and copper	Papua	Mimika	Freeport McMoran Copper & Gold 81.28%, PT. Indocopper Investama 9.36%, GOI 9.36%
2	PKP2B: Kaltim Prima Coal (USD180.47mn)	Coal	E. Kalimantan	E. Kutai	(Bakrie) Sanggata Holdings (Cayman Island) 9.5%, Kalimantan Coal (Maritius) 9.5%, E. Kutai Sejahtera 5%, Sitrade Coal 32.4%, Bumi Resoruces 13.6%, Bhira Investment 30%
3	PKP2B: Adaro Indonesia (USD 120.24mn)	Coal	S. Kalimantan	Balangan, Tabalong, E. Barito, S. Barito	PT. Alam Tri Abadi , PT. Viscaya Investments 33%, PT. Dianlia Setyamukti 5.838%, Coaltrade Services International Pte.Ltd 0.002%
4	KK: Newmont Nusa Tenggara (USD 21.20mn)	Gold and copper	NTB	Sumbawa, Sumbawa Besar	Newmont Indonesia Ltd 31.5%, Nusa Tenggara Mining Corp. (Sumitomo) 24.5 %, PT. Pukuafu Indah 20%, PT. Multi Daerah Bersaign 24%, PT. Indonesia Masbaga Investama 2%
5	PKP2B: Indominco Mandiri (USD78.30mn)	Coal	E. Kalimantan	E. Kutai, Bontang	(Banpu Group) Indo Tambangraya Megah 99.99%, Kitadin 0.01%
6	PKP2B: Trubaindo (USD 37.92mn)	Coal	E. Kalimantan	W. Kutai	(Banpu Group) Indo Tambangraya Megah 99.99%, Kitadin 0.01%
7	IUP: Bukit Asam (USD 71.56mn)	Coal	S. Sumatra	Lahat, Muara Enim	State and public
8	PKP2B: Kideco Jaya Agung (USD 65.59mn)	Coal	E. Kalimantan	Paser	Santam Co. Ltd. (Korea) 49% , Indika Inti Corpindo 46%, Muji Inti Utama 5%
9	PKP2B: Berau Coal (USD 42.12mn)	Coal	E. Kalimantan	Berau	Armadian Tritunggal 51%, Rognar Holding B.V 39%, Sojitz Corporation 10%
10	PKP2B: Gunung Bayan Pratama Coal (USD 23.06mn)	Coal	E. Kalimantan	W. Kutai; Kutai Kartanegara	(Bayan Resource) Metalindo Prosestama 97.4%, Kaltim Bara Sentosa 1.6 %, Low Tuck Kwong 0.8%, Engki Wibowo 0.2 %
11	PKP2B: Arutmin (USD 84.64mn)	Coal	S. Kalimantan	Tanah Laut, Kota Baru & Tanah Bumbu	(Bakrie) Bumi Resources 70%, Bhira Investment 30%

No	Production unit and royalties in 2011	Commodity	Province (if known)	District/City (if known)	Owner(s)/Shareholder(s) (if known)
12	KK: Nusa Halmahera Minerals (USD2.30mn)	Gold and copper	N. Maluku	N. Halmahera	Newcrest Singapore Holding 82.5%, Aneka Tambang 17.5%
13	KK: INCO/ Vale Indonesia (USD 9.73mn)	Nickel	S. Sulawesi C. Sulawesi Southeast Sulawesi	E. Luwu, Morowali, Kolaka, N. Kolaka, S. Konawe, Bombana	Vale Canada 59%, Sumitomo Metal Mining (Artha Graha)Co. 20%, Public 21%
14	IUP: Timah (USD18.17mn)	Tin	Bangka Belitung	Bangka, W. Bangka, C. Bangka, Belitung	State and public
15	PKP2B: Marunda Grahamineral (USD 9.44mn)	Coal	C. Kalimantan	Murung	(Artha Graha) Saiman Ernawan 61.2%, Eddy Winata 15.3%, Itochu Coal Resources Australia 23.5%
16	PKP2B: Bahari Cakrawala Sebuku (USD 7.38mn)	Coal	S. Kalimantan	Kota Baru	(Sakari/Straits Asia) Straits Sebuku Pte. Ltd 80 %, Reyka Wahana Digdjaya 20%
17	PKP2B: Mahakam Sumber Jaya (USD 34.41mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Tanito/Harum Energy) PT. Harum Energy Tbk. 80%, PD. Bara Kaltim Sejahtera 20%
18	PKP2B: Baramarta (USD 29.08mn)	Coal	S. Kalimantan	Banjar	PD Baramatra (state-owned company of the government of Banjar District) 100%
19	PKP2B: Tanito Harum (USD 12.5mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Tanito/Harum Energy) PT. Kibar Energi Investama 75%, PT. Tanito Bara Utama 25%
20	PKP2B: Multi Harapan Utama (USD 6.50mn)	Coal	E. Kalimantan	Kutai Kartanegara, Samarinda	(Risyad family/ Napan Group) Private Resource Pty 40%, PT. Agrarizki Media 37.5%, Ibrahim Risyad 12.5%, PT. Asmin Pembangunan Pratama 10%
21	IUP: Aneka Tambang (for all commodity: USD19.83mn)	Gold, copper, nickel, coal	W. Java		State and public.
22	PKP2B: Lanna Harita Indonesia (USD 5.66mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Lanna/Harita Group) Lanna Resource Public Co. Ltd 55%, PT. Harita Mahakam Mining 35%, Pan-United Investment Pte Ltd 10% (UT)
23	PKP2B: Wahana Baratama Mining (USD 31.0mn)	Coal	S. Kalimantan	Tanah Bumbu, Tanah Laut	(Bayan Group) Bayan Resources 75%, Bayan Energy 25%
24	PKP2B: Jorong Barutama Greston (USD 3.80mn)	Coal	S. Kalimantan	Tanah Laut	(Banpu Group/ITM) Indo Tambangraya Megah Tbk 95%, Kitadin 5%

No	Production unit and royalties in 2011	Commodity	Province (if known)	District/City (if known)	Owner(s)/Shareholder(s) (if known)
25	PKP2B : Tanjung Alam Jaya (USD 2.38mn)	Coal	S. Kalimantan	Banjar	(PT. Timah, Tbk) PT. Tambang Timah 50%, PT. Timah Investasi Mineral 50%
26	IUP: Multi Sarana Avindo (USD 17.54mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Anugrah Bara Kaltim) PT. Rental Perdana Putratama 92.74%, Sohat Chairil 7.26%
27	CoW: Koba Tin (USD4.43mn)	Tin	Bangka Belitung	Central Bangka	
28	PKP2B: Perkasa Inakakerta (USD 8.89mn)	Coal	E. Kalimantan	E. Kutai	(Bayan Group) Bayan Resources 75%, Bayan Energy 25%
29	PKP2B: Borneo Indobara (USD 5.01mn)	Coal	S. Kalimantan		(Sinar Mas Group) PT. Roundhill Capital Indonesia 99.07%, Individuals 0.93%.
30	PKP2B: Sumber Kurnia Buana (USD4.23mn)	Coal	S. Kalimantan	Tapin, Banjar	(Baramulti Group) Ir. Togam Gultom 40%, Ir. Lunardi Satyaputra 40%, Ir. Iin Sujamin 20%
31	IUP: Bukit Baiduri Energi (USD7.83mn)	Coal	E. Kalimantan	Samarinda, Kutai Kartanegara	PT. Arghadana Sentosa 90%, Gunawan Wibisono 10%
32	PKP2B: Insani Baraperkasa (USD 9.81mn)	Coal	E. Kalimantan	Kutai Kartanegara	Resource Alam Indonesia 99.99%, Pintarso Adijanto 0.01%
33	PKP2B: Kartika Selabumi Mining (USD 1.54mn)	Coal	E. Kalimantan	Kutai Kartanegara	PT. Surya Prisma Indah 90%, Ermanto Arifin 10%.
34	IUP: Kayan Putra Utama Coal (USD 22.76mn)	Coal	E. Kalimantan	Kutai Kartanegara, Malinau	
35	PKP2B: Santan Batubara (USD 7.22mn)	Coal	E. Kalimantan	Kutai Kartanegara, East Kutai, Bontang	(Tanito/Harum Energy) PT. Petrosea Tbk 50%, PT. Harum Energy 50%
36	PKP2B: Teguh Sinarabadi (USD 5.15mn)	Coal	E. Kalimantan	W. Kutai	(Bayan Group) Bayan Resources 75%, Bayan Energy 25%
37	IUP: Harita Prima Abadi Mineral (USD 5.86mn)	Bauxite	W. Kalimantan	Ketapang	Lanna/Harita Group
38	IUP: Bara Jaya Utama (USD 5.46mn in 2010, USD 1.92mn in 2011)	Coal	E. Kalimantan	Berau	
39	IUP: Kaltim Batu Manunggal (USD 4.93mn)	Coal	E. Kalimantan	Kutai Kertanegara	

No	Production unit and royalties in 2011	Commodity	Province (if known)	District/City (if known)	Owner(s)/Shareholder(s) (if known)
40	PKP2B: Riau Baraharum (USD 3.87mn)	Coal	Riau	Indragiri Hilir, Indragiri Hulu.	PT. Permata Energy Resources 50%, PT. Sumber Bara Lestari 47.5%, PT. Karunia Tambang Mandiri 2.5%.
41	PKP2B: Nusantara Thermal Coal (USD 5.66mn in 2010 and USD 0.23mn in 2011)	Coal	Jambi		
42	PKP2B: Bangun Benua Persada (USD 3.91mn)	Coal	S. Kalimantan	Banjar, Tapin	Rukun Makmur 46.5%, Sarana Duta Kalimantan 28.17%, PD Bangun Banua 25.33%
43	IUP: Adi Mitra Baratama Nusantara (USD 17.96mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Toba Sejahtera Group) PT. Toba Bara Sejahtera 51%, Aan Sinanta 23%, Heddy Soerijadji 21%, Imelda The 5%.
44	IUP: Jembayan Muara Bara (USD 32.58mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Sakari/Straits Asia) PT. Separi Energy 99%, 2. PT. Borneo Citrapertiwi Nusantara 1%
45	PKP2B: Asmin Koalindo Tuhup (USD 16.08mn)	Coal	C. Kalimantan	Murung Raya	(Samin Tan Group)
46	IUP: Tambang Timah (USD 5.29mn)	Tin	Bangka Belitung		State and public
47	IUP : Mega Prima Persada (USD7.36mn)	Coal	E. Kalimantan	Kutai Kartanegara	
48	IUP : Kemilau Rindang Abadi (USD 5.67mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Sakari/Straits Asia)
49	IUP: Gunung Sion (USD 1.40mn)	Bauxite	Riau Islands	Bintan	
50	IUP : Kitadin (USD 6.62mn)	Coal	E. Kalimantan	Kutai Kartanegara	[Banpu Group, of Thailand, listed in Indonesia as Indo Tambangraya Megah (ITM)], ITM 99.99%, Sigma Buana Cemerlang 0.01%.
51	IUP : Arzara Baraindo Energitama (USD 6.5 in 2010 and USD 1.43mn in 2011)	Coal	E. Kalimantan	Kutai Kartanegara	Sakari/ Strait Asia
52	IUP: Gema Rahmi Persada (USD 6.91mn)	Coal	E. Kalimantan	Kutai Kartanegara	
53	PKP2B: Singlurus Pratama (USD 6,54mn)	Coal	E. Kalimantan	Kutai Kertanegara	(Lanna/Harita Group) Lanna (Singapore) Pte.Ltd. 65%, PT. Indocoal Pratama Jaya: 15%, Harita Jayaraya 12%, Ambhara Karya Perdana: 8%.

B. List of mining companies who will report only for 2011

No	Production unit and royalties in 2011	Commodity	Province (if known)	District/City (if known)	Owner/Shareholder (if known)
1	IUP : Welarco Subur Jaya (USD 25.98mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Subsidiary of PT. Anugrah Bara Kaltim) PT. Rental Perdana Putratama 92.74%, Sohat Chairil 7.26%
2	PKP2B: Firman Ketaun Perkasa (USD 7.44mn)	Coal	E. Kalimantan	W. Kutai	(Bayan Resources Group) Bayan Resource 75%, Bara Cita Indah 25%
3	PKP2B: Multi Tambang Jaya Utama (USD 4.41mn)	Coal	C. Kalimantan	Buntok	(Banpu/ Indo Tambang Raya Megah) Asia Thai Mining Co., Ltd 95%, individuals 5%
4	IUP : Indomining (USD 13.85mn)	Coal	E. Kalimantan	Kutai Kartanegara	(Toba Sejahtera Group) PT. Toba Bumi Energi 99.99%, PT. Toba Sejahtera 0.01%
5	IUP : Lembuswana Perkasa (USD 7.3mn)	Coal	E. Kalimantan	Kutai Kartanegara	
6	IUP : Telen Orbit Prima (USD 5.76mn)	Coal	W. Kalimantan	Kapuas	(PT. United Tractors Tbk.) PT. Tuah Turangga Agung 99.99%, PT. Bina Pertiwi 0.01%
7	IUP: Baradinamika Muda Sukses (USD 5.65mn)	Coal	E. Kalimantan	Malinau	(Baramulti Group) PT. Baramulti Sugih Sentosa 87.5%, AT. Suharya 10%, Agus S. Kartasasmita 0.875%, Sapari Sutisnawati 0.875%, Tatyana 0.375%, Tengku Alwin Aziz 0.375%.
8	IUP: Transisi Energi Satunama (USD 4.90mn)	Coal	E. Kalimantan	Samarinda	
9	IUP : Bhumi Rantau Energy (USD 5.59mn)	Coal	S. Kalimantan	Tapin	(Hasnur Group and Triputra Group) PT. Tapin Suthra Berjaya 99.99%, PT. Hasnur Citra Terpadu 0.01%
10	IUP : Tunas Inti Abadi (USD 4.35mn)	Coal	S. Kalimantan	Tanah Bumbu	(PT. ABM Investama Tbk) PT. Reswara Minergi Hartama 99.99%, PT. Sanggar Sarana Baja 0.01%
11	IUP: Bara Kumala Sakti (USD 4.07mn)	Coal	E. Kalimantan	Kutai Kartanegara	
12	IUP: Bina Mitra Sumber Artha (USD 4.06mn)	Coal	E. Kalimantan	Kutai Kertanegara	Delta Coal Group
13	IUP: Bukit Timah (USD 4.23mn)	Tin	Bangka Belitung	W. Bangka, C. Bangka, S. Bangka	Consortium of PT. Bangka Belitung Timah Sejahtera
14	IUP: Tinindo Internusa (USD 4.0mn)	Tin	Bangka Belitung		

No	Production unit and royalties in 2011	Commodity	Province (if known)	District/City (if known)	Owner/Shareholder (if known)
15	IUP : Bukit Menjangan Lestari (USD 4.0mn)	Coal	E. Kalimantan	Kutai Kartanegara	
16	IUP: Kimco Armindo (USD 3.33mn)	Coal	E. Kalimantan	Kutai Kartanegara	Toba Sejahtera Group
17	IUP: Billy Indonesia (USD 3.2mn)	Nickel	S.E. Sulawesi	S. Konawe, Bombana	
18	IUP: Venus Inti Perkasa (USD 3.20mn)	Tin	Bangka Belitung		
19	IUP: Golden Great Borneo (USD2.97mn)	Coal	S. Sumatra	Lahat	
20	IUP : Bintang Delapan Mineral (USD 2.96mn)	Nickel	C. Sulawesi	Morowali	Bintang Delapan Group
21	IUP: Sinar Kumala Naga (USD 2.89mn)	Coal	E. Kalimantan	Samarinda	
22	IUP: Berau Bara Energi (USD 2.89mn)	Coal	E. Kalimantan	Berau	
23	IUP : Refined Bangka (USD 2.86mn)	Tin	Bangka Belitung		
24	IUP: Energi Batu Bara Lestari (USD 2.6mn)	Coal	Central Kalimantan	Tapin	
25	IUP : Cahaya Energi Mandiri (USD 2.6mn)	Coal	East Kalimantan	Samarinda, W. Kutai	(Cahaya Tiara Group) PT. Cahaya Tiara Mandiri 99.43%, other 0.57%
26	IUP : Trimegah Bangun Persada (USD 3.13mn)	Nickel	N. Maluku	S. Halmahera	Harita Group
27	IUP : Pipit Mutiara Jaya (USD 3.3mn)	Coal	E. Kalimantan	Nunukan, Tana Tidung	(Pipit Group) Juliet Kristanto : 100%
28	IUP : Karya Utama Tambang Jaya (USD 2.5mn)	Bauxite	W. Kalimantan	Ketapang	
29	IUP : Bangka Timah Utama Sejahtera (USD 2.5mn)	Tin	Bangka Belitung	Bangka	Smelter consortium of PT. Bangka Belitung Timah Sejahtera
30	IUP : United Smelting (USD 2.4mn)	Tin	Bangka Belitung	Bangka, W. Bangka, C. Bangka, S. Bangka	Smelter consorsium of PT. Bangka Belitung Timah Sejahtera

ANNEX 7 – THE IMPLEMENTING TEAM’S OPINION ON COST RECOVERY

1. Opinions that agree to include *cost recovery* in the EITI reporting
 - Letter from the Secretary of East Kalimantan Province No. S41.21/2647/DISTAMBEN dated 21 February 2013, point 1 states as follows:
 - o That we agree to include cost recovery in the 2010/2011 EITI Report. This is due to *cost recovery*'s importance towards State and Local Revenues.
 - Letters from three CSO Representatives in the Implementation Team of EITI Indonesia, namely Faisal Basri, Maryati Abdullah, and Wasingatu Zakiyah, No. 037-exj-EITI-Koord-III-13, dated 7 March 2013 stating:

“... *cost recovery* poses one of the items of information which is very important to include in the second EITI Report.”

Subsequently, it conveyed 3 points of reasoning:
 1. “... *cost recovery* is one of the variables to calculate payments from contractors that are inseparable part of revenue information in oil and gas industries.”
 2. “... *cost recovery* could at times create public attention as well as that of the parliament. ... in order to endorse *cost recovery* to be more transparent, the disclosure of *cost recovery* is extremely important to be undertaken by EITI Indonesia in order to to maximize State revenue and provide information to the public, ... “
 3. “... in order to minimize findings in regards to the lack of state revenue (in which to maximize state revenue) and in order to provide the parliament as well as the public to conduct monitoring... “
2. The opinions that disagree to include *cost recovery* in the EITI Indonesia Report
 - Letter from the Director of Program Development of Oil and Gas, Directorate General of Oil and Gas, Ministry of Energy and Mineral Resources No. 2213/1910/DMB/2013 dated 27 February 2013, states in point 2 as follows:
 - o Pertaining to Cost Recovery data in the reporting of EITI for 2010 and 2011 we reckon to not include *cost recovery* in the report in consideration of the following:
 - *Cost recovery* is a mechanism stipulated in PSC between SKK Migas (was BPMIGAS) and Contractors and its control stipulated in Government Regulation (PP) 79/2009 on Operational Cost that can be reimbursed and Treatment on Income Taxes in Oil and Gas Upstream Sector. It is calculated along with the output of oil and gas sales and it is not categorized as expenses from the State Budget (APBN).
 - Cost Recovery that is included in production sharing mechanism is evaluated and determined by SKK Migas and audited by BPKP or

DG Tax comprehensively. In addition, BPK conduct audits in relations with the audits of Central Government Financial Report (*Laporan Keuangan Pemerintah Pusat* or LKPP).

- Letter from the Executive Director of the *Indonesian Petroleum Association* (IPA) No. 074/BOD/13 dated 6 March 2013, which states in paragraph 4 and 5 as follows:

“....., Cost Recovery is a mechanism provided within the Production Sharing Contract (PSC) which allows the oil and gas companies, which have successfully discovered hydrocarbons, to recover their operating costs out of the sales proceeds of the required quantity of hydrocarbons equal in value to such operating costs. It is not a payment made by the Government to the companies, but simply a mechanism to return to the oil and gas companies their upfront capital investment and operating costs for producing hydrocarbons.

Due to the above reasoning, the IPA considers that Cost Recovery should not be included as data to be reconciled in EITI 2010/2011 reporting.”

ANNEX 8 – LIST OF PROPOSED PILOT REGIONS TO REPORT & REVENUE SHARING FUNDS RECEIVED BY PARTICULAR DISTRICTS

List of proposed oil and gas producing regions to report and list of production units

No	PRODUCTION AREA	PRODUCTION SHARING CONTRACT (PSC) CONTRACTORS	
		OIL	GAS
1	KALIMANTAN TIMUR PROVINCE	CHEVRON INDONESIA (CICO) TOTAL E&P INDONESIA INPEX JOA TOTAL TENGAH	CHEVRON INDONESIA (CICO) TOTAL E&P INDONESIA INPEX
2	BENGKALIS REGENCY	BOBP. BUMI SIAK PUSAKO CPI KONDUR PETROLEUM	
3	MUARA ENIM REGENCY	PT. PERTAMINA EP (UBEP BENAKAT) PT. PERTAMINA EP (KSO TECHWIN) PT. PERTAMINA EP GERARDO PUTRA MANDIRI JOBP. GOLDEN SPIKE IND. LTD UBEP. LIMAU RETCO PRIMA ENERGY MEDCO E&P LEMATANG EASCO RADEKA SOKARAJA MEDCO S&C SUM. UBEP. ADERA PT. PERTAMINA EP. (KSO PRISMA KP MINYAK)	PERTAMINA EP (LEKOM MARAS) PERTAMINA EP (ex. SUMBAGSEL) JOBP-GOLDEN SPIKE MEDCO LEMATANG PSC MEDCO E&P PSC

List of proposed mineral and coal producing regions and list of production units

No	Area	Companies	Type of Contract
1	Banjar Regency	PD. Baramarta	CCoW (Coal Contract of Work)
		PT. Bangun Banua Persada K	CCoW
		PT. Sumber Kurnia Buana	CCoW
		PT. Tanjung Alam Jaya	CCoW
		PT. Kadya Caraka Mulia	CCoW
		PT. Baratama	CoW (Contract of Work for mineral)
		PT. Gunung Sambung	CoW
		PT. Makmur Bersama	CoW
2	Tabalong Regency	PT. Adaro Indonesia	CCoW
3	Muara Enim Regency	PT. Bukit Asam	CoW
		PT. Manambang Muara Enim	CoW
4	Kutai Kartanegara Regency	PT. Multi Harapan Utama	CCoW
		PT. Tanito Harum	CCoW

No	Area	Companies	Type of Contract
		PT. Gunung Bayan Pratama Coal	CCoW
		PT. Lanna Harita Indonesia	CCoW
		PT. Mahakam Sumber Jaya (G.III)	CCoW
		PT. Insani Bara Perkasa	CCoW
		PT. Singlurus Pratama	CCoW
		PT. Santan Batubara	CCoW
		PT. Kartika Selabumi Mining	CCoW
		PT. Anugrah Bara Kaltim/Multi Sarana Avindo	CCoW
		PT. Tuah Bumi Etam	CCoW
		PT. Tias Patriot Sejahtera	CCoW
		PT. Transisi Satu Nama	CCoW
		PT. Tiara Graha Sejati	CCoW
		PT. Sanga Coal Indonesia/Alhasanie	CCoW
		PT. Sinar Kumala Naga	CCoW
		PT. Alam Jaya Bara Pratama/Astaminindo	CCoW
		PT. Permata Hitam Prima	CCoW
		PT. Bukit Baiduri Energi	CCoW
		PT. Kaltim Batumanunggal	CCoW
		PT. Indomining	CCoW
		PT. Jembayan Muarabara	CCoW
		PT. Kayan Putra Utama Coal	CCoW
		PT. Adimitra Baratama Nusantara	CCoW
		PT. Kemilau Rindang Abadi	CCoW
		PT. Bina Mitra Sumber Arta	CCoW
		PT. Kitadin	CCoW
		PT. Lembu Swana Perkasa	CCoW
		PT. Mega Prima Persada	CCoW
		PT. Bukit Menjangan Lestari	CCoW
		PT. Gema Rahmi Persada	CCoW
		PT. Borneo Emas Hitam	CCoW
		PT. Kutai Bara Abadi	CCoW

Source: Director General of Fiscal Balancing Letter Number S-117/PK/2013, 26 February 2013

It is noted that there are 524 producing regions throughout Indonesia that receive revenue sharing funds from oil, gas and mining. It is included in a nomenclature of *revenue sharing fund for natural resources* or *DBH SDA* in the Central Government Financial Report (LKPP).² In 2011, the DBH SDA global figure is IDR 53,581,079,311,214 or USD 5,358,107,931.³

In regards to particular regions in the list above, the DBH SDA that is redistributed from central government are as follows:

² Natural resource refers to oil, gas, mining, forestry, and fishery. In these provinces and districts, forestry and fishery contributes very small and insignificant.

³ Exchange rate USD 1 = IDR 10,000.

Revenue Sharing Fund from Natural Resource

No	Producing Regions	DBH SDA (IDR)
1	Province of East Kalimantan	4,860,802,755,288
2	District of Bengkalis, Riau	2,501,377,886,352
3	District of Muara Enim, South Sumatra	381,228,219,339
4	District of Banjar, South Kalimantan	227,181,681,286
5	District of Tabalong, South Kalimantan	310,361,575,766
6	District of Kutai Kartanegara, East Kalimantan	4,426,896,497,582

Province of East Kalimantan and District of Kutai Kartanegara (in bold) are regions that received the biggest amount of DBH SDA.