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EITI 10TH REPORT

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Preface

Praise and gratitude to Allah SWT, for the publication of the Tenth Indonesia Extractive Industry Transparency Report (EITI) amid the ongoing global crisis. Based on Presidential Regulation Number 82 of 2020 concerning the Establishment of the Committee for Handling Corona Virus Disease 2019 (Covid-19) and National Economic Recovery, the management of extractive industry transparency is returned to the technical units, namely the Ministry of Energy and Mineral Resources and the Ministry of Finance in accordance with their duties and functions where one of the activities carried out is the preparation of the Extractive Industry Transparency Report.

This report presents data and information regarding Indonesia's extractive industry activities and policies in 2020-2021 from production to utilization of revenues that have been obtained from extractive industry management activities in accordance with the 2019 EITI International standard. This report also displays data from companies as a standard that is maintained but no reconciliation activities are carried out.

This report was prepared by the EITI Secretariat Team of MEMR and approved by the Implementation Team. All stages in the report preparation process are supervised by the Extractive Industry Transparency Implementation Team through Implementation Team meetings and Technical Team meetings. This Tenth EITI Indonesia Report has received approval for publication from the Extractive Industry Transparency Implementation Team.

The main purpose of publishing this report is to provide a complete explanation of the implementation of extractive industry activities in Indonesia in order to further enhance the understanding and common perception of EITI stakeholders in Indonesia. We realize that the successful implementation of EITI in Indonesia will be largely determined by the common understanding and perception of all stakeholders.

Finally, we would like to thank the Steering Committee, members of the Implementation Team, the EITI Secretariat Team of MEMR, Members of the Multi Stakeholder Forum and all EITI Indonesia stakeholders who have contributed to the smooth implementation of EITI Indonesia activities. We would also like to thank the Coordinating Ministry for Economic Affairs, Coordinating Ministry for Maritime Affairs and Investment, Ministry of Finance, Ministry of BUMN, Ministry of Law and Human Rights, Financial and Development Supervisory Agency, Aceh Oil and Gas Management Agency, Business Entities, Non-Governmental Organizations that pay attention to the Extractive Industry in supporting the institutional transition process of EITI management.

Secretary General of MEMR
as Chairperson of MSG Forum

RIDA MULYANA

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EXECUTIVE SUMMARY

The *Extractive Industries Transparency Initiative* (EITI) is a global standard for transparency in the extractive sector to create transparency and accountability, which is a manifestation of *good governance* practices.

Indonesia, officially, began to be accepted as a candidate country for EITI implementation in 2010 and became the first ASEAN country to meet the requirements of the International EITI standard in 2014. Throughout Indonesia's participation in EITI activities, Indonesia has published 9 EITI Indonesia reports. In 2019, Indonesia has made *overall meaningful progress* in the implementation of the 2016 EITI Standard.

The report consists of 3 Chapters. Chapter 1 introduction, Chapter 2 partial *mainstreaming* of data and Chapter 3 disclosure in EITI reporting. In addition, the EITI 10 Report presents the efforts made by Indonesia by mitigating risks and obstacles related to contract disclosure, the role and impact of indigenous peoples on the natural resource management industry, and quasi-fixal activities carried out by SOEs in both the oil and gas and coal mining sectors.

The first chapter provides background to the preparation of the EITI 2021 Contextual Report, as well as describes the *progress* and activity plans of EITI Indonesia. EITI Indonesia's activities are directed to be able to achieve satisfactory progress on validation planned to be held in October 2023 by EITI International. Related to the 10th EITI Indonesia reporting, in 2023 the International EITI Council has issued decision number 2022-41, namely an agreement that Indonesia can start opening data by *partial mainstreaming*.

The second chapter describes the data and information included in the group of requirements that will be *partially mainstreamed*. The explanations in this section provide an introduction and explanation of the data and information requirements. The data and detailed information are available on the link provided and can be accessed by the public.

In the oil and gas sector in 2021, SKK Migas manages 79 Exploration Oil and Gas WK, consisting of 65 Conventional WK and 14 Non-Conventional WK. Of the 65 Oil and Gas WK, 45 are active Exploration Oil and Gas WK, 18 Exploration Oil and Gas WK are in the termination process and 2 Exploration Oil and Gas WK are waiting for Government policy. Investment in the upstream oil and gas sector in 2021 reached USD 10.9 billion, an increase of 4% compared to the realization in 2020. The value of petroleum reserves current proven (*proven*) is 2.25 million barrels of oil (*BBO*). Meanwhile, proven natural gas reserves are 41.62 trillion cubic feet (*tcf*).

Oil and gas production and lifting in 2021 decreased. Crude oil production in 2021 was 658.54 MBOPD, down 7.03% from crude oil production in 2020. Petroleum lifting in 2021 amounted to 660.30 MBOPD or decreased by 6.57% from petroleum lifting in the same period in 2020. Natural gas production in 2021 was 1,178 MBOEPD or decreased by 0.10% from natural gas production in 2020 and the realization of natural

gas lifting in 2021 was 994.83 MBOEPD or an increase of 1.17% from natural gas lifting in 2020. The value of oil and gas exports in 2021 increased 48.43 percent compared to 2020. Meanwhile, the volume of oil and gas exports decreased by 2.21 percent. The increase in the value of oil and gas exports is influenced by crude oil prices on the world market.

Indonesia's mineral and coal sector, mineral and coal production is reported directly by IUP/IUPK digitally through the Minerba Online Monitoring System (MOMS) application. Production data for the main commodities of status minerals in 2021 are as follows:

No	Commodities	Production(Ton)	Achievement (%)	Total Sales (Tons)
1	Tin Metal	34.776	50	31.585,17
2	Ferro Nickel	1.589.894	75	1.035.651,61
3	Nickel Matte	82.622	106	69.620,58
4	Gold Metals	79,27	97	17,91
5	Silver Metal	397,90	99	119,06

Meanwhile, the status coal production data for 2021 is as follows:

total Production (Million Tons)	Capaian (%)	Sales (MillionTons)	Achievement (%)
614	98	476,29	71,84

Export of mining products can only be done by companies that have received recognition as Registered Exporters (ET) of Mining Products from the Minister of Trade. The Ministry of Trade integrates with the Central Statistics Agency (BPS) regarding export-import data that occurs in Indonesia, including mining products.

Commodities	Export	Import
Copper	7174,18	806,59
Nikel	8101,35	0,12
Bauxite	1064,09	46,8
Tin	2426,82	1,8
Coal	30025	2644,32

The program and realization of coal utilization has increased every year. With the potential for volume growth, it will have an impact on the demand for rail transportation services.

PT KAI	2020	2021
Coal Freight Revenue	IDR 5,132,633,216	IDR 6,180,811,096
Total Freight Revenue	IDR 6,301,587,852	IDR 7,456,829,637

State revenue from the extractive industry sector is closely related to demand and volatility in global commodity prices. The dynamics of post-pandemic economic recovery affect the volatility in demand for natural resource commodities and prices of several commodities, which also affect the amount of state revenue from natural resources in 2021. In addition, domestic economic activities also play a role in achieving state revenue. The contribution of the extractive industry sector to state revenue reached 8.2% of total state revenue, while tax revenue still dominated the contribution of state revenue at 69.37%. In the 2021 LKPP, it can be seen that the contribution of the extractive industry sector to state revenues comes from, among others, Oil and Gas Income Tax, UN Oil and Gas, UN Minerba, Petroleum Revenue, Natural Gas Revenue, and Mineral and Coal Mining Revenue. Oil and gas income tax contributed with a high level of growth performance reaching 59.99 percent (yoy), supported by the realization of high Indonesian Crude Oil Prices, the realization of oil and gas lifting which almost reached the target and the Rupiah exchange rate against the US dollar which strengthened and was below the assumption level.

All government revenues that have been collected through the State Treasury will be allocated for the purposes of carrying out the duties of the central government and implementing financial balance between the central and regional governments, which is regulated in Law No. 17 of 2003 concerning State Finance. The allocated DBH realization data has also been integrated and can be accessed online on the Transfer Information System to Regions and Village Funds (Simtrada) page <http://www.djpk.depkeu.go.id/simtrada/>

For the oil and gas sector, DBH is given to regions derived from oil and gas natural resources revenues allocated to regions based on percentage figures to fund regional needs in the context of implementing decentralization. As for the mineral and coal sector based on PP No. 55 of 2005 concerning the Balancing Fund, it is stated that DBH Minerba is given to regions derived from the receipt of mineral and coal natural resources in the form of fixed dues (landrent) and exploitation / exploration fees (royalties).

Efforts to control the Covid-19 pandemic carried out by the Government together with all *stakeholders*, including all Indonesians, have succeeded in boosting national economic growth by 3.69% (yoy) in 2021, higher than the achievement in 2020 which experienced a growth contraction of 2.07 percent. Indonesia's economy in 2021, measured based on Gross Domestic Product (GDP) based on current prices, reached Rp16,970.8 trillion and Indonesia's GDP per capita increased to Rp62.2 million (or equivalent to US\$4,349.5). In the structure of GDP, the extractive industries of the oil and gas and mineral and coal sectors are classified in the mining and quarrying business field. The mining and quarrying business field experienced a growth of 4.00 percent compared to 2020. Growth occurs in almost all business fields. The mining and quarrying business field contributed 8.98 percent to the National GDP which was dominated by coal and lignite mining businesses by 3.55 percent and followed by oil, gas and geothermal mining by 2.72 percent.

The energy and mineral resources (ESDM) sector recorded a good performance during 2021, amidst the challenges of economic recovery due to the Covid-19 pandemic. Investment in the ESDM sector throughout 2021 also improved compared to 2020. The upstream oil and gas subsector contributed the largest investment of USD 10.89 billion and the mineral and coal subsector contributed USD 4.52 billion.

The third chapter describes data and information that are not yet included in the group of requirements that will be *partially mainstreamed*. The explanations in this section provide an introduction and explanation of the data and information requirements. The data and detailed information available are the result of coordination with related units.

In the oil and gas sector in 2021, the Government provides flexibility to oil and gas contractors to choose the Cooperation Contracts (PSCs) carried out, namely production sharing contracts (KBH) with a refund of operating costs (KBH *Cost Recovery*) and KBH without a refund of operating costs (KBH *Gross Split*). Both schemes have their own advantages and disadvantages. The following is the number of KKKS with KBH *Cost Recovery* and *Gross Split* 2020 – 2021.

Jenis KKKS	2020*			2021*		
	PSCGS	PSC CR	Total	PSC GS	PSC CR	Total
KKKS Eksplorasi	18	71	89	17	62	79
KKKS Eksploitasi	22	73	95	22	72	94

In the mineral and coal sector, in 2021 there was an increase in the number of permits, especially for IUJP and IUPOPK Transportation types due to increased production. The following is the number of licenses for 2020 – 2021.

Jenis Perizinan	2020	2021
IUP	5.395	5.290
PKP2B	66	66
KK	31	31
IUJP	693	1.316
IUPOPK Pemurnian	87	85
IUPOPK Pengangkutan	1.101	1.590
IUPK	3	3

The challenge in public information disclosure in Indonesia requires consequence testing to determine whether or not information can be disclosed to the public, to determine the impact if the information is disclosed. Especially for the Mining Industry, through Consequence Testing Sheet 001/2020 which excludes the disclosure of contracts/permits is carried out. Some of the reasons for exclusion are as follows:

disrupting fair business competition, opening up Indonesia's natural wealth, violating the principle of contract confidentiality, and potential operational events related to the implementation of mining business operations, for example, illegal mining.

The Central Information Commission gave a consistent ruling that contract/permit documents are documents containing open public information, with some closed information that can be blacked out, Indonesia is a participant of the Open Government Partnership (international), and there are efforts from the government to actively participate in encouraging information disclosure, by disclosing some contract/permit information in several information channels.

The Directorate General of AHU has provided a *Beneficial Owner* application in the Business Entity Administration System related to registration, ratification, approval, notification, business licensing, or corporate dissolution, both electronically and non-electronically. However, in practice, there are still many companies that have not *declared* ownership of a corporation, making it difficult for the government to carry out complete supervision due to *inaccurate* databases of beneficial owner information.

In general, the system built related to the use of *beneficial ownership* data within the Ministry of Energy and Mineral Resources is a system made by integrating the BO application with applications in existing licensing services. Where BO is one of the mandatory requirements with KSWP that must be submitted by Business Entities when they want to get services at the Ministry of Energy and Mineral Resources.

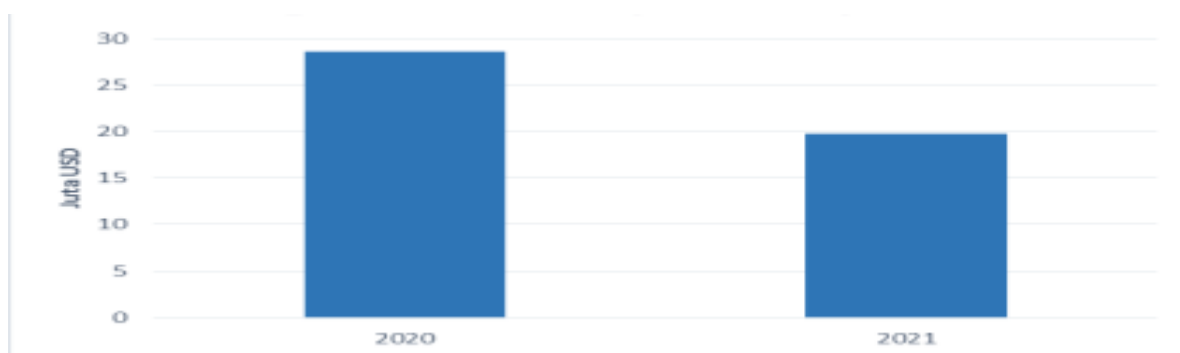
The realization of Natural Resources Revenue for FY 2021 amounted to 149.49 trillion rupiah, reaching 143.59% of the state budget of 104.11 trillion rupiah. It was recorded that 2021 oil revenue was 64.99 trillion rupiah, natural gas revenue was 31.62 trillion rupiah and mineral and coal mining revenue was 44.84 trillion rupiah. Upstream Oil and Gas Tax revenue in 2021 amounted to 105.83 trillion rupiah, an increase of 24% compared to the upstream oil and gas tax in 2020 of 80.17 trillion rupiah. Meanwhile, Mineral and Coal Tax Revenue in 2021 amounted to 79.06 trillion rupiah compared to mineral and coal tax in 2020 of 46.34 trillion rupiah, which is 41%, which is an increase.

Non-Tax State Revenue in the Extractive Industry sector in 2020 and 2021 is submitted as follows:

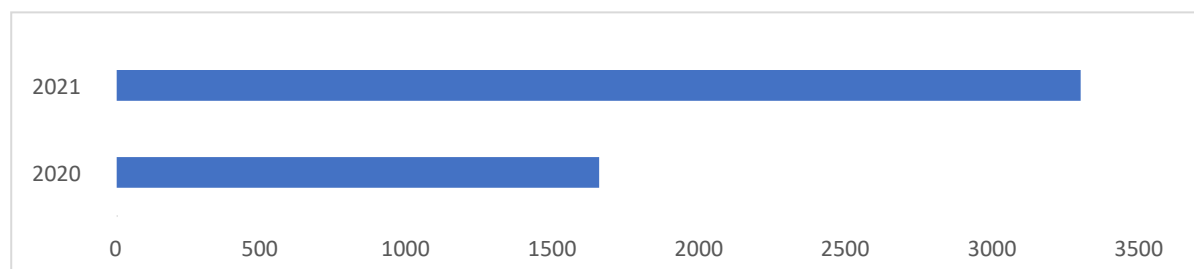
Jenis PNB	2020	2021
PNBP SDA Minyak Bumi	Rp. 44,8 Triliun	Rp. 64,9 Triliun
PNBP SDA Gas Alam	Rp. 24,2 Triliun	Rp. 31,6 Triliun
PNBP Migas Lainnya (Minyak DMO)	Rp. 1,3 Triliun	Rp. 6,6 Triliun
PNBP Migas Lainnya (Pendapatan Lainnya)	Rp. 22,5 Juta	Rp. 2,3 Miliar
PNBP Migas Lainnya (Denda)	Rp. 20,4 Juta	Rp. 186,9 Miliar

Jenis PNBP	2020	2021
Pendapatan Iuran Tetap Pertambangan Mineral dan Batubara	Rp.437,7 Miliar	Rp. 583,6 Miliar
Pendapatan Iuran Produksi/Royalti Pertambangan Mineral dan Batubara	Rp. 20,7 Triliun	Rp. 43.7 Triliun
Pendapatan Penjualan Hasil Tambang Batubara	Rp. 13.4 Triliun	Rp. 30.6 Triliun
TOTAL PNBP Minerba	Rp. 34.6 Triliun	Rp. 74.9 Triliun

SKK Migas and KKKS always involve community participation through a series of interaction and discussion processes. The involvement process is carried out from the beginning of program planning to the monitoring and evaluation process so that the programs carried out can be right on target, useful and can be a path of independence for the community. For 2021 allocation costs for the Oil and Gas Sector PPM program have decreased compared to 2022.



The cost allocation for PPM programs from KK, PKP2B, IUP and IUPK companies has increased for 2020-2021.



To implement the provisions in PP No. 78 of 2010, the government issued Minister of Energy and Mineral Resources No. 26 of 2018 concerning the Implementation of Good Mining Principles and Supervision of Mineral and Coal Mining. The Minister of Energy and Mineral Resources stated that IUP and IUPK holders are required to submit Reclamation and Post-mining plans, carry out Reclamation and Post-mining, report on the implementation of Reclamation and Post-mining and place Reclamation guarantees and post-mining guarantees.

Jenis Data	Satuan	2020	2021
Realisasi Jaminan Reklamasi	Rupiah	1.526.923.565.187	1.517.047.829.429
Realisasi Jaminan Pasca Tambang	Rupiah	5.126.655.868.204	5.780.232.858.257

The realization of Reclamation activities in 2021 covers an area of 9,344 Ha from the planned 7,025 Ha. realization of activities.

Tahun	Target	Realisasi	%
2020	7000 Ha	9694 Ha	138,49%
2021	7025 Ha	9344 Ha	133,01%

CHAPTER I INTRODUCTION

I. Background

Extractive Industries Transparency Initiative (EITI) is a global standard for extractive industry transparency (including oil, gas, minerals, and coal) to create transparency and accountability as a practical result of good governance.

In the implementation, the initiative is carried out based on the 2019 EITI Standard¹⁾ to disclose state revenues from the extractive sector in EITI implementing countries formed based on multi-stakeholder commitments and agreements to demonstrate transparency and accountability. EITI has 2 core components:

- **Transparency:** to reveal national acquisition from oil and gas, and mineral and coal mining companies, that is publicly accessible. In addition, regulations and the management of extractive industries are also made public to allow constructive input.
- **Accountability:** multistakeholder with governmental representative, companies, and the general public are formed to observe the process and report findings in the EITI reports, and to progress EITI in its broader transparency in EITI's members

Data and information transparency can support commodity monitoring process to improve the Quantity Assurance in accordance to a good governance, support sustainable development, and for investment climate improvement in Extractive Sector.

In accordance with EITI 2019 standards, natural resource management transparency is presented in a report supported by multistakeholder groups (MSG). This report covers the whole part of Extractive Sector supply chain, such as License and Contract, Production, Revenue Collection, Revenue Allocation, and Socioeconomic Contribution.

¹⁾ <https://eiti.org/documents/eiti-principles>

II. EITI Indonesia Progress

Republic of Indonesia, the state revenue transparency initiative from Extractive Sector started in 2007, when the Minister of Finance at that time, Sri Mulyani, revealed support for EITI to representatives of Transparency International Indonesia. Vice Chairman of KPK of that period, Erry Riyana Hardjapamekas, and KPK Deputy of Prevention, Waluyo, reviewed its legal basis. Presidential Decree for EITI was discussed by Ministry of Energy and Mineral Resources (MEMR). The next year, the Coordinating Ministry for Economic Affairs at that time, Boediono, led the coordination meetings for EITI, and finally in 2010, President Susilo Bambang Yudhoyono signed

the Presidential Regulation No. 26/2010 for State Income Transparency and Regional Income acquired from Extractive Sector.

Indonesia was officially accepted as a candidate for EITI practitioner country in October 2010, announced in Dar-Es-Salaam, Tanzania during EITI board meeting. Indonesia successfully achieved the Compliant Country status during the EITI International board meeting on 15 October 2014 in Naypyidaw, Myanmar. Indonesia was the first Southeast Asian country to acquired that status, and Indonesia was ready to meet the EITI's standard compliance.

In 2014, Indonesia became the first ASEAN country to fulfil the EITI International standard compliance. However, in 2015, Indonesia was suspended on the compliance status due to ineligibility from EITI. Then, in 2016, the suspension was lifted and Indonesia acquired the compliance status back.

In 2020, there was a restructuration in EITI Indonesia's institution. Due to Covid-19 handling and national economic recovery, Presidential Regulation No. 82/2020 article 19 paragraph 1 states that the Transparency Team of Extractive Sector formed based on Presidential Regulation No. 26/2010 was disbanded. Therefore, Presidential Regulation No. 82/2020 article 19 paragraph 3 stated that the Transparency Team's function and duty are to be conducted by MEMR and Ministry of Finance (MF) according to each's functions and duties.

After becoming a member of EITI International, Indonesia has published 9 EITI Indonesia reports, that is first report for calendar year of 2009, second report for calendar year 2010 – 2011, third report for 2012 – 2013, 4th report for 2014, 5th report for 2015, 6th report for 2016. 7th report of EITI Indonesia in 2019, 8th report in 2020, and 9th report in 2021.

III. 10th EITI Report

EITI Indonesia's activities are directed towards achieving satisfactory progress on the validation planned to be held in October 2023 by EITI International. Validation or assessment is carried out by EITI International on EITI Indonesia's reporting. The validation or assessment aspects based on the 2019 EITI Standard consist of three components, namely stakeholder engagement, transparency, outcomes and impacts. The report to be validated is the 9th Indonesia EITI Report and, if possible, also the 10th Report. The 10th Indonesia EITI Report is planned to be published on Mei 2023.

The 10th Indonesia EITI Report takes the form of flexible EITI reporting. Flexible reporting is carried out with the consideration that Indonesia is still in the process of recovering from the impact of the Covid-19 pandemic. On the other hand, Indonesia has started the implementation of partial mainstreaming. Flexible reporting does not require reconciliation between company reports and government reports.

Regarding partial mainstreaming, in 2023 the International EITI Council has issued decision number 2022-41, which is an approval that Indonesia can start opening data on a partial mainstreaming basis. MSG EITI Indonesia welcomes the decision, where

links in the public domain. Indonesia's 10th EITI Reporting includes data collection for these 12 requirements, managed through questionnaires completed by relevant companies and government entities. As such, the report will contain detailed and disaggregated data for some of the 12 requirements derived from the questionnaires completed.

Of the 12 requirements, the EITI Indonesia MSG decided to encourage partial mainstreaming efforts for 6 requirements by 2023, although these requirements were not included in the EITI International Board's decision for partial mainstreaming, namely:

1. Requirement 2.2 regarding license allocation;
2. Requirement 4.1 on tax and revenue (i.e. for non-tax revenue);
3. Requirement 4.2 on government sales;
4. Requirement 4.5 on transactions related to state-owned enterprises (SOEs);
5. Requirement 5.3 on revenue and expenditure management; and
6. Requirement 6.1 on social and environmental expenditure

Meanwhile, the other 6 requirements will be scheduled for 2024 and beyond for mainstreaming, which include:

1. Requirement 2.4 on contract disclosure;
2. Requirement 2.5 on beneficial ownership;
3. Requirement 2.6 on state participation in extractive industry companies (state participation)
4. Requirement 4.6) subnational payment
5. Requirement 6.2 on quasi-fiscal expenditure
6. Requirement 6.4 on environmental impact.

The 10th EITI Report covers all the above requirements. The discussion of requirements is categorized based on the partial mainstreaming group to be implemented

CHAPTER II SYSTEMATIC DISCLOSURE

This chapter describes the data and information included in the group of requirements that will be partially mainstreamed. The explanation in this section provides an introduction and explanation of the data and information requirements. The detailed data and information are available in the links provided and can be accessed by the public

I. Extractive Sector Governance: Legal Framework and Institutional (Requirement 2.1) and Licensing (Requirement 2.2 and 2.3)

According to Presidential Regulation No. 68/2015, development, control, and supervision of activities in Extractive Sector is held under MEMR. Besides that, there is another institution formed in accordance to legislation, such as Special Task Force for Upstream Oil and Gas Activities and Aceh Oil and Gas Management Agency (BPMA). In mineral and coal mining sector, since 1999 Indonesia has used decentralized system where regional government is given the authority in accordance to the legislations. For this sector, the management is given to regional government (district/city) according to Legislation No. 4/2009. However, with Legislation No. 3/2020, the authority to publish IUP is given back to central government.

Business activities in extractive sector also engage other ministries and institutions such as MF which has functions of formulating, determining, and implementing policies in the fields of budgeting, tax, treasury, financial balance, and fiscal. The Ministry of Environment and Forestry (MEF) has a role in formulating, implementing, coordinating, and supervising policies in the fields of Environmental Impact Assessment (AMDAL), Environmental Management and Monitoring Business (UKL-UPL), environmental licensing, and audits related to the environment and forestry [1]. The MEF issues Forest Area Borrowing and Use Permits (IPPKH) for extractive sectors activities that use forest areas and supervises forest use for non-forestry activities within the area that has been designated as forest area. IPPKH holders are obliged to pay PNBP as stipulated in Government Regulation No. 33/2014 on Types and Tariffs of PNBP derived from the Use of Forest Areas for Development Interests Outside Forestry Activities applicable to the Ministry of Forestry. To oversee state finances derived from extractive sectors, the Financial and Development Supervisory Agency (BPKP) and the The Audit Board (BPK) are needed to oversee state finances and prevent undesirable things from happening. Apart from that, there are two coordinating ministries whose main tasks and functions are to carry out coordination related to

extractive industry activities, namely the Coordinating Ministry for Maritime Affairs and Investment and the Coordinating Ministry for Economic Affairs.

[1] Ministry of Environment and Forestry Regulation No. P.18/MenLHK-II/2015

This section provides an introduction to two parts, 1) legal framework and institutional, which fulfill requirement 2.1 and 2.2; and 2) licensing, which fulfills requirements 2.2 and 2.3

A. Legal Framework and Institutional

Legal Framework

1945 Constitution Article 33 is the basis for extractive sector management policy in Indonesia. According to Paragraph 3 of 1945 Constitution Article 33, “The land and waters and the natural wealth contained in it shall be controlled by the state and utilized for the optimal welfare of the people”. The mandate of the 1945 Constitution Paragraph 3 became the basic foundation for the formation of other legislations such as Legislation No. 22 of 2001 on Oil and Gas and Legislation No. 3 of 2020 on Minerals and Coal. Based on the law, the government has prepared a number of derivative regulations ranging from Government Regulations (PP) until Ministerial Regulations (Permen) to regulate oil and gas, also coal and mineral resources. The public can access these regulations at <https://jdih.go.id/>.

In 2020 the government issued the Legislation No. 11/2020 on Job Creation (UUCK). This legislation was issued to simplify the licensing process and improve the existing investment climate. The UUCK, a number of oil and gas also coal and mineral policies have changed.

a. Mining Sector

Mining sector policies range from licensing, contracts, fiscal policy, exploration activities, exploitation activities, production activities, commodity sales, state revenue from taxes and non-taxes from mining, to environmental management. The list of regulations is presented in Table 1. The government periodically provides access to a list of regulations related to the mining industry sector and its development on the jdih (legal data and information network) portal. Mining sector policies include licensing, contracts, fiscal policy, exploration activities, exploitation activities, production activities, commodity sales, state revenue from taxes and non-taxes from mining, to environmental management. The list of regulations is presented in Table 1. The government periodically provides access to a list of regulations related to the mining industry sector and their developments on the jdih (legal data and information network) portal.

In the mining sector, the Job Creating Legislation resulted in the adjustment of preexisting business process. The authority of WIUP auction procurement of metallic minerals and coal is completely under the Central Government. Before this, the WIUP auction is held according to the Regional Government authority, while the WIUPK auction process is held by Central Government while prioritizing the offer to BUMN and BUMD.

Table 1. List of Legislations related to business activities in mining sector

Legislation Number	Subject	Link
Legislation No. 3/2020	Revision of Legislation No.4/2009	https://jdih.esdm.go.id/index.php/web/result/2059/detail
Legislation No. 4/2009	Minerals and Coal Mining	https://jdih.esdm.go.id/index.php/web/result/58/detail
Governmental Regulation No. 96/2021	Mining Business Activity Implementations	https://jdih.maritim.go.id/pp-96-tahun-2021
Governmental Regulation No. 5/2021	Risk-Based Business Licensing Organizing	https://jdih.esdm.go.id/index.php/web/result/2130/detail
MEMR Ministerial Regulation Resources No. 5/2021	Business Activity and Product Standards in the Implementation of Risk-Based Business Licensing in the MEMR Sector	https://jdih.esdm.go.id/index.php/web/result/2147/detail
MEMR Regulation No.7/2020 and its changes	Procedures for Granting Areas, Licensing, and Reporting on Mineral and Coal Mining Business Activities	https://jdih.esdm.go.id/index.php/web/result/2036/detail

b. Oil and Gas

On oil and gas sector, Job Creating Legislations mandates the existence of BUMK as found in Article 4A, however, a clearer derivative is needed for its implementation because the article does not fully and in detail regulate the concept of the institution in question. Besides that, government together with the People's Representative Council (DPR) as of right now are still trying to finish the Legislation No. 22/2001 revisions on Oil and Natural Gas as one of the efforts to give a better legal certainty to the investors. One of the proposed substances is tax simplification, especially value-added tax and income tax, whose processes are still so long and considered complicated. In addition, in 2012, the Constitutional Court (MK) issued Statement No. 36/PUU-X/2012 which

ruled that the articles in Legislation No. 22/2001 containing the phrase Implementing Agency were declared not legally binding.

In general, a list of regulations in the oil and gas sector in relation to control and exploitation, management of working areas, licensing, and fiscal regimes in the oil and gas sector can be seen in Table 2.

Table 2. List of regulations related to business activities in the oil and gas industry

Regulation Number	Content	Link
Legislation No. 22/2001	Oil and Natural Gas	https://jdih.esdm.go.id/index.php/web/result/44/detail
Governmental Regulation No. 55/2009	Activity Implementation of Upstream Oil and Gas	https://jdih.esdm.go.id/index.php/web/result/113/detail
Governmental Regulation No. 23/2015	Co-management of Oil and Gas Resources in Aceh	https://jdih.kemenkeu.go.id/in/dokumen/peraturan/dd8a31b5-6d20-46be-b4f5-fb64aa046681
Presidential Regulation No. 36/2018	Management of Upstream Business Activity of Oil and Gas	https://jdih.esdm.go.id/index.php/web/result/1787/detail
MEMR Ministerial Regulation No. 40/2017	Delegation of authority to grant licenses in the field of oil and gas business activities to the Head of BKPM	https://jdih.esdm.go.id/index.php/web/result/1676/detail
MEMR Ministerial Regulation No. 52/2018	Licensing of Business Activities of Oil and Gas	https://jdih.esdm.go.id/index.php/web/result/1879/detail
MEMR Ministerial Regulation No. 12/2020	Gross Split Production Sharing Contract	https://jdih.esdm.go.id/index.php/web/result/2065/detail
MEMR Ministerial Regulation No. 23/2021	Management of Oil and Gas WK that will expire their cooperation contracts	https://jdih.esdm.go.id/index.php/web/result/1800/detail

In 2021, several regulations have been implemented followed by adjustments, especially related to government revenue sharing as follows:

- Presidential Regulation Number 121/2020 concerning amendments to Presidential Regulation Number 40/2016 concerning the Determining of Natural Gas Prices
- MEMR Ministerial Regulation Number 8/2020 concerning Procedures for Determining Users and Prices of Certain Natural Gas in the Industrial Sector

- MEMR Ministerial Regulation No. 10/2020 on the Amendment to MEMR Ministerial Regulation No. 45/2017 on Natural Gas Utilization for Electric Power Plants

Institutional

The institutional aspect explains how extractive industry governance is implemented in Indonesia.

Based on Presidential Regulation No. 68/2015, guidance, control and supervision of activities in the extractive industry are carried out under the Ministry of Energy and Mineral Resources (ESDM). In addition to the Ministry of Energy and Mineral Resources, there are other institutions established based on the mandate of the Law such as the Special Task Force for Upstream Oil and Gas Activities (SKK Migas) and the Aceh Oil and Gas Management Agency (BPMA). In the mineral and coal mining sector, Indonesia has known a decentralisation system since 1999, where local governments are given the authority stipulated in the legislation. For the mineral and coal sector, the management is handed over to the local government (district/city) based on Law No. 4/2009. However, with Law No. 3/2020, the authority to manage mineral and coal in terms of issuing IUP, which was previously delegated to local governments, was returned to the central government.

Extractive industry business activities also involve multi-sectors from related Ministries/Institutions (K/L), namely: **Ministry of Finance**, which has the function of formulating, determining, and implementing policies in the fields of budgeting, tax, treasury, financial balance, and fiscal. **The Ministry of Environment and Forestry**, which has a role in formulating, implementing, coordinating, and supervising policies in the fields of Environmental Impact Analysis (AMDAL), Environmental Management and Monitoring Business (UKL-UPL), environmental licensing, and audits related to the environment and forestry. The MoEF issues Forest Area Borrowing and Use Permits (IPPKH) for extractive industry activities that use forest areas and supervises forest use for non-forestry activities within areas that have been designated as forest areas. IPPKH holders are obliged to pay non-tax state revenue (PNBP) as stipulated in Government Regulation No. 33/2014 on Types and Rates of PNBP Derived from the Use of Forest Areas for Development Purposes Outside Forestry Activities Applicable to the Ministry of Forestry. To oversee state finances derived from extractive industries, **the Financial and Development Supervisory Agency (BPKP)** and the **Supreme Audit Agency (BPK)** conduct state financial supervision and prevent irregularities in financial practices. Apart from that, there are two coordinating ministries that have main tasks and functions (tupoksi) to carry out coordination related to extractive industry activities, namely **the Coordinating Ministry for Maritime Affairs and Investment and the Coordinating Ministry for Economic Affairs**.

B. Licensing (Requirement 2.3)

Total of permit recorded in minerals and coal sectors until 2021 is reaching 5391 which includes 5290 IUP permits, 4 IUPK permits, 21 KK permits, and 66 PKP2B permits. Compared to 2020, the total of permits in this sector has declined as many as 104. In detail, Directorate General of Mineral and Coal publicly submitted the status update of National IUP including details of the number of IUPs by province and commodity, name of permit holder, location, permit validity period, type of commodity through <https://www.minerba.esdm.go.id/pdf/225-Status%20IUP%20Nasional> and [modi.esdm.go.id/perizinan](https://www.esdm.go.id/perizinan).

Table 3. Total amount of permit available in mining sectors by its type

Type of Permit	2020	2021
IUP	5.395	5.290
IUPK	3	4
KK	33	33
PKP2B	66	66

From the existing contract, there are some companies PKP2B first generation that will end between 2020 until 2025. Most of the companies that were previously PKP2B has been approved for the transition to IUPK.

Table 4. PKP2B that has been transition to IUPK

No	Company name	Area (Ha)	Term Valid	Status IUPK
1	PT Tanito Harum	34.583,50	14 Januari 2019	IUPK issued
2	PT Arutmin Indonesia	57.107	1 November 2020	IUPK issued
3	PT Kendilo Coal Indonesia	1.869	13 September 2021	IUPK issued
4	PT Kaltim Prima Coal	84.938	31 Desember 2021	IUPK issued
5	PT Multi Harapan Utama	39.972	1 April 2022	IUPK issued
6	PT Adaro Indonesia	31.380	1 Oktober 2022	IUPK issued
7	PT Kideco Jaya Agung	47.500	13 Maret 2023	In request process
8	PT Berau Coal	108.009	26 April 2025	-

Based on the stage, oil and gas working areas can be grouped into two, namely exploration and exploitation. Apart from the stages, the division of oil and gas WK is also based on the contract mechanism, namely Cost Recovery and Gross Split. The total oil and gas working areas registered in 2021 are 173, consisting of working areas in the exploration and exploitation stages of 79 and 94 respectively. Of the total number of WKs, 8 working areas use the gross split contract mechanism, while the remaining 89 use the cost recovery mechanism. The gross split contract mechanism

is more attractive to KKKS that have entered the exploitation stage of activity, while working areas that are still in the exploration stage prefer the cost recovery contract mechanism.

Currently, the oil and gas working area auction process is carried out through the application <https://www.esdm.go.id/wkmigas/>. e-Lelang WK Migas is a web-based application provided for oil and gas companies to register and access bid documents in the oil and gas working area bidding process. The application, which has been launched since 2015, increases transparency and accountability in the auction process in an effort to improve the oil and gas investment climate in Indonesia. In detail, information on oil and gas working areas displayed includes block name, operator, effective date, expired date, and working area status.

Table 5. Total of permit in oil and gas mining sector based on the types

Type of Permit	2020	2021
Exploration KKKS	89	79
- PSC GS	18	17
- PSC CR	71	62
Production KKKS	95	94
- PSC GS	22	72
- PSC CR	73	22

II. Implementation of Extractive Sectors Activities

This section described the implementation of extractive industries. Extractive industry activities consist of exploration, production, and export. Disclosure of each of these activities is part of the fulfillment of EITI requirements point 3.1 (exploration), 3.2 (production), and 3.3 (export). The discussion divided in two part based on sub sector, oil and gas, and coal and mineral

A. Oil and Natural Gas

Oil and Gas Exploration Operational Activities (Requirement 3.1)

Data and information on oil and gas exploration include data that is considered to have fulfilled systematic disclosure efforts based on the EITI Indonesia feasibility study. This data can be accessed by the public through the link <https://geoportal.esdm.go.id/emo>. Data has also been disaggregated by Working Area. A summary of 2021 information is explained in the section below.

Up until the end of 2021, Special Task Force for Upstream Oil and Gas Business Activities (SKK Migas) manages 79 WK oil and gas exploration, consisting of 65 Conventional WKs and 14 Unconventional WKs. Of the 65 WK Oil and Gas, 45 WKs are active Oil and Gas Exploration, 18 WKs are in the termination process and 2 WKs are awaiting Government policy.

Based on data for the last few years, from 2006 to 2020, investment in Exploration WK experienced a downward trend and only increased in 2021. The cumulative investment value in Exploration WK in 2021 reached US\$193 million or an increase of US\$66 million, compared to 2020 which only reached US\$127 million. One of the reasons is the massive exploration activities in Tuna and West Canal WK.

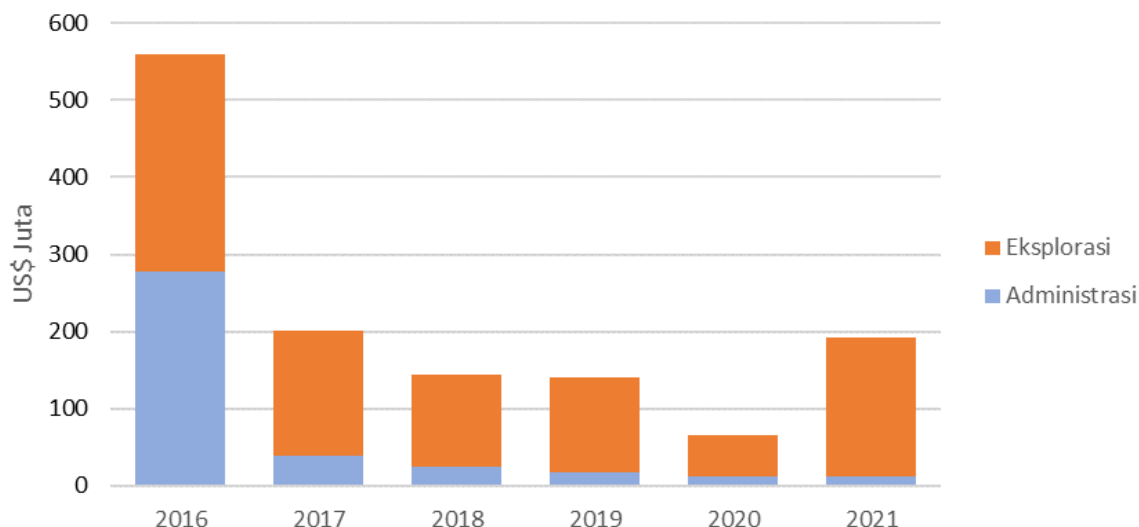


Figure 2. Exploration WK Investment Chart Than 2021

Notes: 2020 data is based on the revised 2020 Joint PSC Contractor Financial Report. 2021 data based on recapitulation of 2021 Preliminary Fourth Quarter FQR and 2021 FMR as of 10 Feb 2022.

Source: SKK Migas 2021 Annual Report

In 2021, exploration drilling was planned for 48 wells, consisting of 45 conventional wells and 3 unconventional wells. However, in 2021 only 28 wells were completed. From the results of the exploration well drilling that has been carried out, 11 exploration wells were completed with successful test results proving the presence of hydrocarbons. Thus, it can be stated that the exploration success ratio in 2021 was 39%.

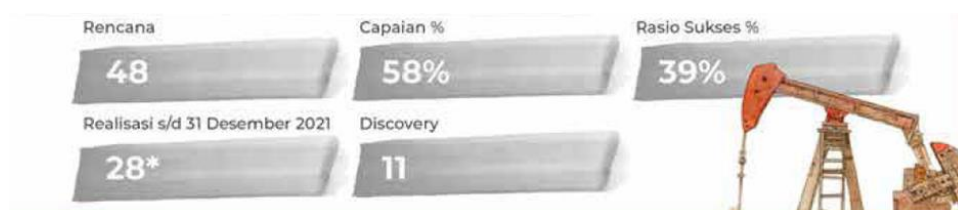


Figure 3. Realization of Exploration Drilling in 2021

Source SKK Migas 2021 Annual Report

Upstream Oil and Gas Investment

In 2021, investment in the upstream oil and gas sector reached US\$10.9 billion or an increase of 4% compared what was achieved in 2020. The increasingly controlled

condition of the Covid-19 Pandemic and the increase in oil prices influenced investment accomplishment in 2021. The investment value in 2021 was used to fund the exploration activities of US\$0.7 billion (6%), development well activities of US\$1.5 billion (13%), production activities of US\$8.1 billion (74%) and administrative costs of US\$0.7 billion (7%). From this composition, it can be seen that most of the investment expenditure in the upstream oil and gas sector is earmarked for production and development activities that reached US\$9.6 billion or 87% of the total investment in upstream oil and gas business activities in 2021.

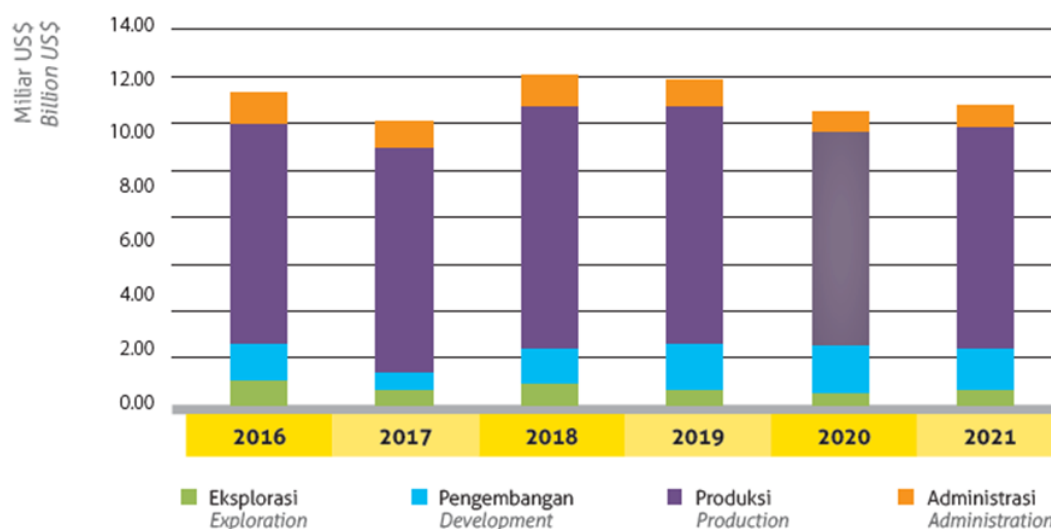


Figure 4. Investment Graph of Upstream Oil and Gas in 2016 – 2021

Source Directorate General of Mineral and Coal 2021 Statistics

Oil and Gas Resources and Reserves in Indonesia

In 2021, the current value of proven oil reserves is 2.25 thousand million stock tank barrels (MMSTB) and potential reserves are 1.7 MMSTB (Table 6). Meanwhile, proven natural gas reserves are 41.62 trillion standard cubic feet (TSCF) and potential reserves are 18.99 TSCF (Table 7). Geological and geophysical studies confirm that Indonesia still holds considerable potential. Indonesia is estimated to have oil resources of 37.6 Bbo and gas resources of 285.3 Tcf. This data is presented periodically in the Directorate General of Oil and Gas Statistical information which can be accessed at the link <https://migas.esdm.go.id/post/read/buku-statistik-migas>.

Table 6. Indonesian Natural Oil Reserves 2016 – 2021

(Ribu MMSTB)

Uraian/ Description	2016	2017	2018	2019*	2020*	2021*
Terbukti Proven	3,31	3,17	3,15	2,48	2,44	2,25
Potensial Potential	3,94	4,36	4,36	1,29	1,73	1,70
Total	7,25	7,53	7,51	3,77	4,17	3,95

Source Directorate General of Mineral and Coal 2021 Statistics

Table 7. Indonesian Natural Gas Reserves 2016 – 2021

(TSCF)

Uraian/ Description	2016	2017	1018	2019*	2020*	2021*
Terbukti Proven	101,22	100,37	96,06	49,74	43,57	41,62
Potensial Potensial	42,84	42,35	39,49	27,55	18,82	18,99
Total	144,06	142,72	135,55	77,29	62,39	60,61

Source Directorate General of Mineral and Coal 2021 Statistics

From the drilling of 20 exploration wells in 2021, 11 exploration well discoveries have been confirmed, with a total of approximately 224 million barrels of oil equivalent (MMboe). The following is a map of the distribution of exploration discoveries in Indonesia in 2021.

From this data, the percentage of geological success ratio is 39%. When compared to 2020, the success rate of exploration discoveries is lower, but the total discovered resources have a greater value than the 2020 discoveries.

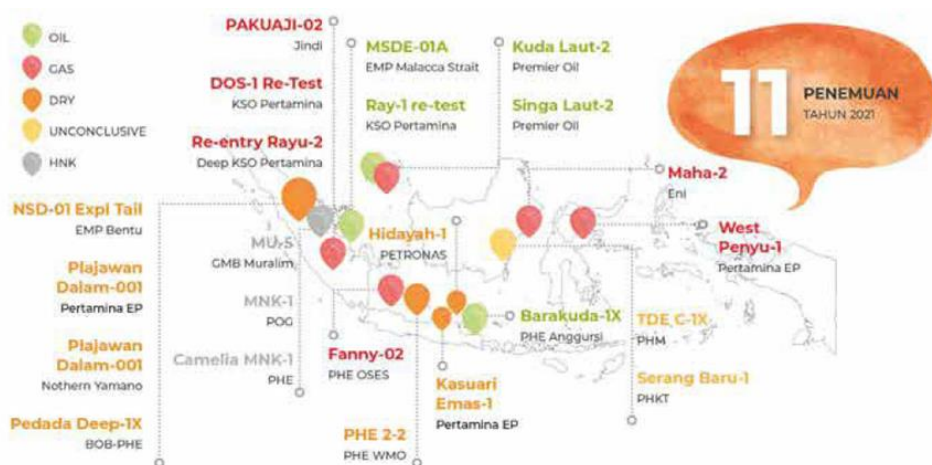


Figure 5. Oil and Gas Findings in Indonesia in 2021

Source SKK Migas 2021 Annual Report

Oil and Gas Production (Requiremetn 3.2)

1. Petroleum Sector

Production Volume and Lifting of National Petroleum Production

Oil and gas production and lifting in 2021 are still experiencing a decline. The factors causing this are problems with production facility instruments that need maintenance, the decreasing performance of existing wells (natural decline), the decreasing buyer

absorption and high inventory at PT Badak LNG. On the other hand, the crude oil production in 2021 was 658.54 MBOPD or a decrease of 7.03% from the 2020 crude oil production in the same period of 708.32 MBOPD.

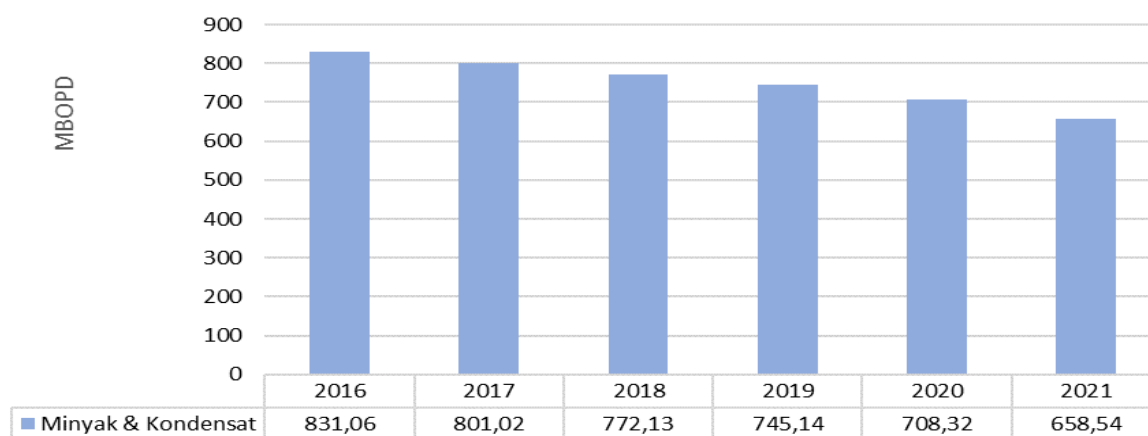


Figure 6. Crude Oil and Condensate Production 2016 – 2021

Source Directorate General of Mineral and Coal 2021 Statistics

To support 2021 production, 15 oil and gas projects have come onstream. 6 of them, namely Belato Field (PT Seleraya Merangin Dua), Kinanti Field (Pasir Petroleum Resources Ltd.), Sidayu and West Pangkah Fields (Saka Indonesia Pangkah Ltd.) and KLD Field (PHE ONWJJ, as well as 2 (two) reactivation fields, namely Hari and Geger Kalong Fields (J indi South Jambi B Co.Ltd.).

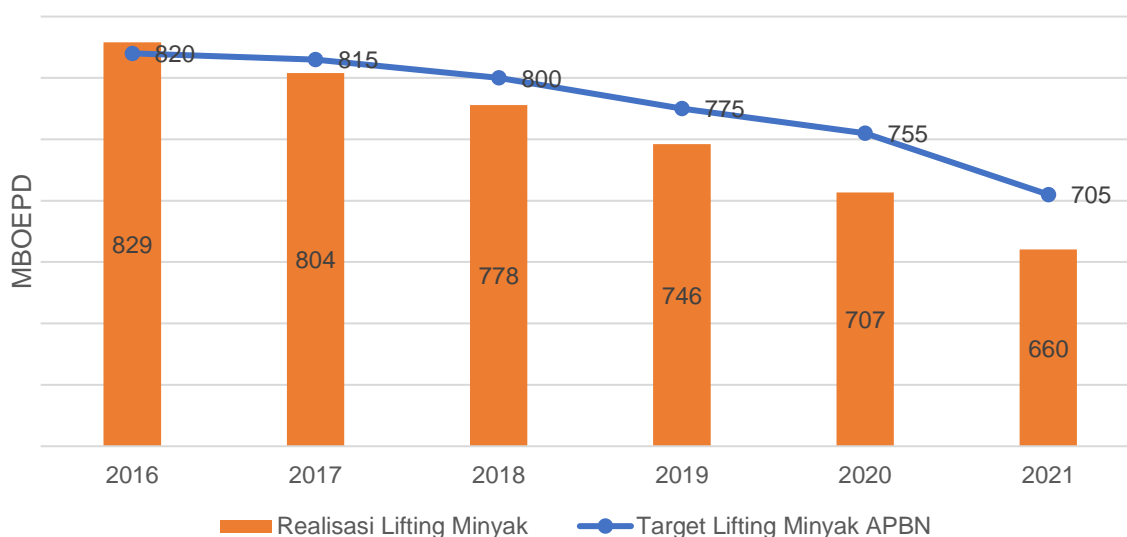


Figure 7. Petroleum Lifting 2016 – 2021

Source Directorate General of Mineral and Coal 2021 Statistics

On the other hand, during 2021, there were 805 disruptions to production operations (including consumer and external factors) resulting in lost opportunities in producing 9,099 bopd of oil and 234 MMscfd of gas.

The realization of oil lifting is not much different from the realization of oil production in 2020. The realization of oil lifting in 2021 is 660.30 MBOPD or a decrease of 6.57% from oil lifting in the same period in 2020 which was 706.70 MBOPD.

Lifting of oil and condensate is carried out through the appointment of a seller by SKK Migas, namely the Election Not To Take In Kind (ENTIK) commercialization scheme and the Election In Kind commercialization scheme. The selection of the scheme used is based on consideration of financial and operational aspects, including maintaining production sustainability, considering state revenue and national resilience as well as operating cost efficiency. In one working area, two different commercialization schemes can be used considering that one working area can produce more than one type of crude oil or condensate that has its own characteristics or specifications.

2. Natural Gas Sector

Production Volume and Lifting of National Natural Gas

Natural gas production in 2021 was amounted to 1,178 MBOEPD or a decrease by 0.10% from natural gas production within the same period in 2019 which amounted to 1,180. Meanwhile, the realization of natural gas lifting in 2021 was 994.83 MBOEPD or an increase of 1.17% from the lifting of natural gas in 2020 in the same period, which was 983.30 MBOEPD.

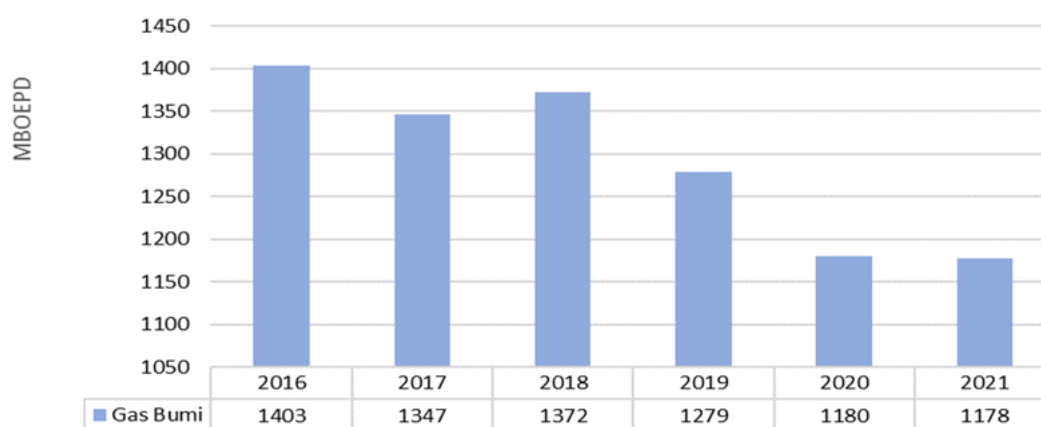


Figure 8. Natural Gas Production 2016 – 2021

Source Directorate General of Mineral and Coal 2021 Statistics

The gap between production and lifting is due to the fact that not all natural gas product can be sold immediately, there are products that still need to be processed and transported until they are ready to be sold, and there are gas types that cannot be piped.

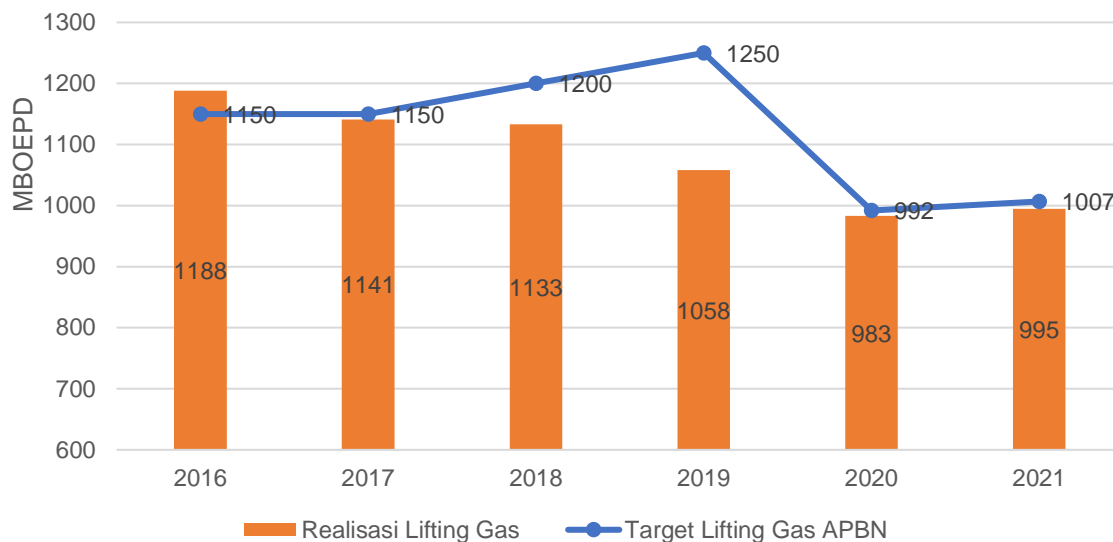


Figure 9. Natural Gas Lifting 2016 – 2021

Source Directorate General of Mineral and Coal 2021 Statistics

Oil and Gas Export (Requirement 3.3)

Data and information on oil and gas export in 2021 can be accessed online from website Directorate General of Oil and Gas. Data on oil and gas export from Ditjen Migas is listed in the Oil and Gas Statistic 2021.

Indonesia exports only 18.16% or 43.78 million barrels (MMbbls) of the total realisation of oil and condensate lifting. The export percentage consists of 14.31% of oil and condensate for PSC Contractors and 3.85% for the state. The total realisation of oil and condensate lifting in 2021 is 241.08 million barrels (MMbbls) or equivalent to 660.30 thousand barrels of oil per day (Mbopd). Thus, 81.84% of the total lifting is allocated to domestic, consisting of 42.81% of the state's lifting of oil and condensate and 39.03% of the PSC Contractor's share.

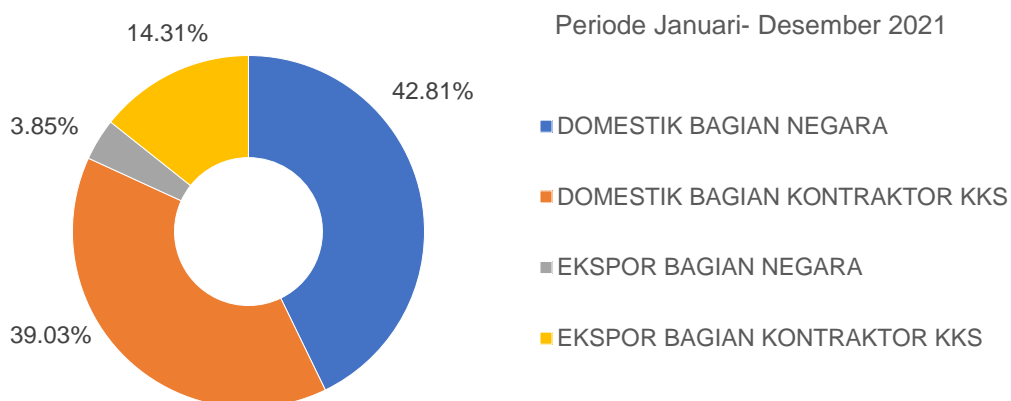


Figure 10. Crude Oil and Condensate Lifting Realization Composition

Source SKK Migas 2021 Yearly Report

The destination for largest lifting for oil and condensate exports was Thailand with a total volume of 18,649 Mbbls. Other major export destinations are Malaysia with 7,033 Mbbls, Singapore with 5,617 Mbbls, Australia with 3,512 Mbbls, India with 3,118 Mbbls, China with 2,764 Mbbls, Vietnam with 1,106 Mbbls, Japan with 1,094 Mbbls, Taiwan with 575 Mbbls, and Korea with 300 Mbbls.

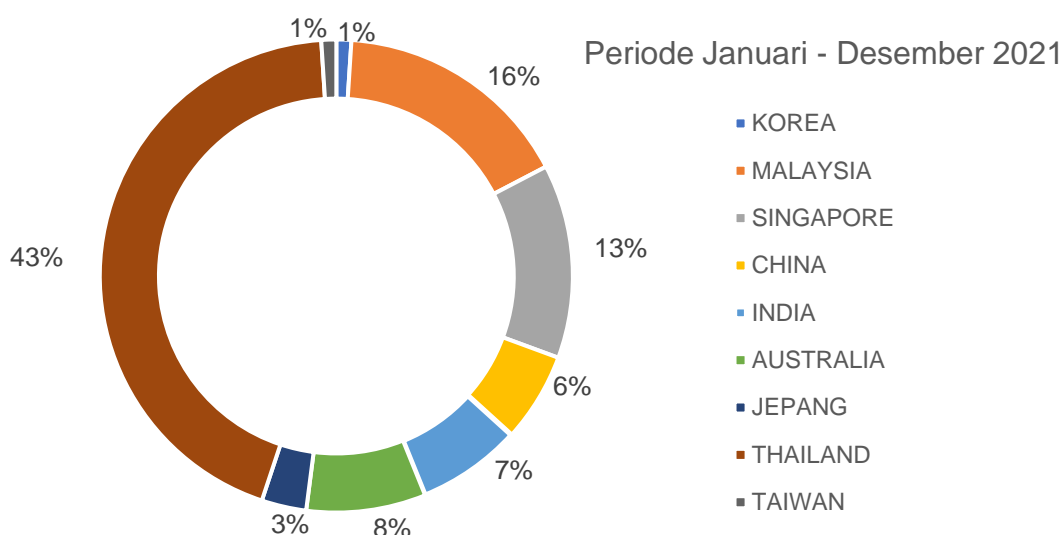


Figure 11. Target Countries of Crude Oil and Condensate Export Lifting

Source SKK Migas 2021 Annual Report

Meanwhile, the realization of natural gas lifting in 2021 reached 5,734.43 billion bristh thermal unit per day (BBTUD) or equivalent to 5,505.05 MMscfd, with gas utilization for domestic needs reaching 64% of the total gas supply, an average of 3,687 BBtud. Meanwhile, 2,046 BBtud is exported to various countries, such as Singapore, Malaysia, Japan, China and Korea.

The value of oil and gas exports in 2021 increased 48.43 percent compared to 2020. Meanwhile, the volume of oil and gas exports decreased by 2.21 percent. This increase oil and gas exports value was influenced by the price of crude oil on the world market. The average world crude oil price increased from US\$41.26 per barrel in 2020 to US\$69.07 per barrel in 2021, a US\$27.81 per barrel increase. The value of crude oil exports in 2021 increased by 100.16 percent as well as the volume of crude oil exports increased by 36.88 percent. The role of crude oil export value in 2021 reached 1.21 percent of total exports or 0.35 points greater than the role in 2020.

The value of gas exports in 2021 increased by 38.11 percent from the previous year to US\$7,454.7 million. Meanwhile, the volume of gas exports in 2021 decreased by 6.14 percent to 17,160.8 thousand tons. The role of gas export value to total oil and

gas exports in 2021 decreased to 60.87 percent. The two largest contributing locations are Bintuni LNG in West Papua (27.23 percent) and Bontang LNG in East Kalimantan (21.43 percent).

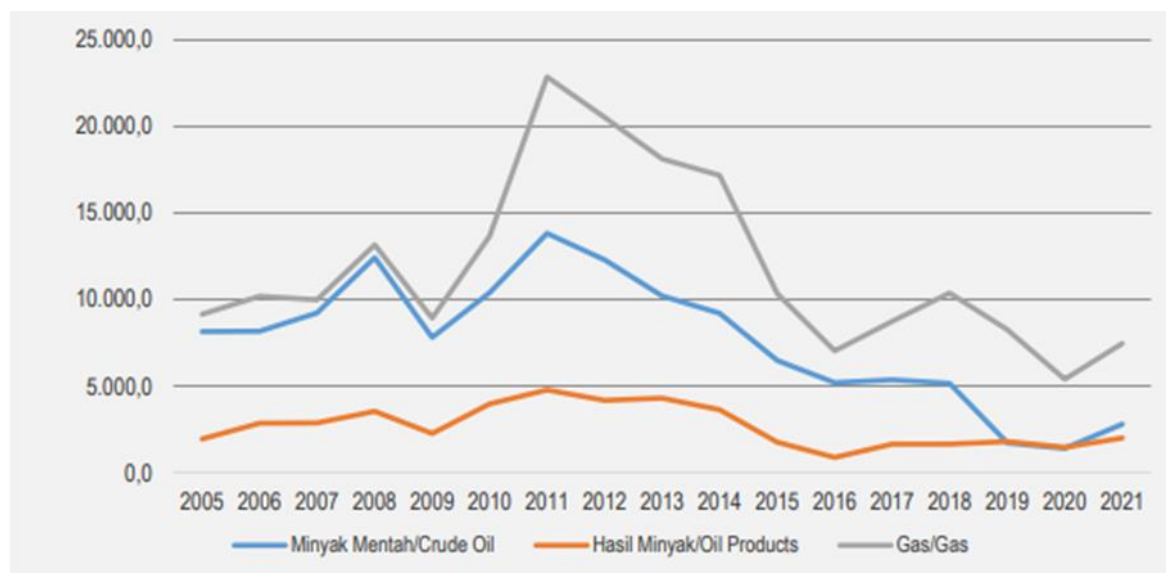


Figure 12. Petroleum and Natural Gas Export Value of Indonesia, 2005 – 2021 (US\$ Million)

Source BPS

B. MINERAL AND COAL

Exploration Mineral and Coal (Requirement 3.1)

Exploration activities in the mineral and coal mining sector in Indonesia, in an effort to increase new resources and reserves, are the obligation of Mining Business License (IUP) / Special Mining Business License (IUPK) holders as mandated by Legislation No. 3/ 2020 concerning Mineral and Coal Mining. Article 112A Paragraph (1) states that license holders must provide the Minerba Reserve Resilience Fund (DKC) which will be used for new reserve discovery activities.

Exploration activities are divided into greenfield exploration and development exploration. Greenfield exploration activities are riskier because they are conducted in areas where there is no geological data and require more capital than development exploration activities that can use previous data.

Table 8. Exploration Cost in Coal and Mineral based on activities

Year	Exploration Greenfield (Rp)	Development (Rp)	Total Exploration Cost (Rp)
2020	91.156.129.684	231.864.078.361	323.020.208.045
2021	293.096.825.614	379.863.293.464	672.960.119.078

The tendency is that coal exploration activities are strongly influenced by the development of commodity prices. If there is a decline in the price of coal commodities, then business actors' efficiency budget for exploration. Conversely, if commodity prices rise, companies increase exploration budgets to find new coal resources.

In order to trigger exploration and prepare Mining Business Permit Areas (WIUP), the Government has prioritized giving assignment areas to State Research Institutes and/or State-Owned Enterprises (BUMN) to conduct investigations and research beforehand. However, if the BUMN is not interested, then the area will be tendered openly to the business entity and then a selection process will be carried out according to the terms of the assignment. All implementation of assignments, investigations and research, either by BUMN, BUMD or private business entities, will be accompanied by the Geology Agency of the MEMR.

Indonesia's natural resources and mineral and coal reserves data have been identified based on the types and occurrence (per island), and can be accessed through <https://georima.esdm.go.id>.

In 2021, the total resources and reserves of coal and mineral commodities are as follows:

Table 9. Total Coal Resources and Reserves

Island	Resource (Million Ton)	Reserve (Million Ton)
Sumatera	29,91	11,86
Jawa	0	0
Kalimantan	61,67	19,82
Sulawesi	0,03	0,01
Maluku	0	0
Papua	0	0
Total	91,61	31,69

Table 10. Total Mineral Reserves in Ore

Ore Commodity	Resource	Unit	Reserve	Unit
Tin	7160	million ton	6840	million ton
Nickel	17686	million ton	5244	million ton
Copper	15951	million ton	3018	million ton
Bauxite	6632	million ton	3221	million ton
Zinc	3771,82	million ton	68,64	million ton
Cobalt	3284	million ton	682	million ton
Primary Gold	16029	million ton	3619	million ton
Alluvial Gold	1633	million ton	65,73	million ton
Silver	10545	million ton	3116	million ton

Table 11. Total Mineral Reserves in Metal Form

Metal Commodity	Resource	Unit	Reserve	Unit
Tin	2,41	million ton	2,85	million ton
Nickel	177,81	million ton	57,12	million ton
Copper	65,94	million ton	24,26	million ton
Bauxite	1094	million ton	913,3	million ton
Zinc	63,54	million ton	2,26	million ton
Cobalt	7,45	million ton	463	million ton
Primary Gold	8,7	thousand ton	2,27	thousand ton
Alluvial Gold	354,97	ton	150,06	
Perak				
Silver	0,08	million ton	11,93	thousand ton

Source: Neraca Sumber Daya dan Cadangan Minerba dan Panas Bumi, 2021

Production of Coal and Mineral (Requirement 3.2)

Indonesia's mineral and coal production is reported directly by IUP/IUPK digitally through the Minerba Online Monitoring System (MOMS) application. However, the public cannot see the data directly in MOMS because only the government as the licensor and IUP / IUPK as the license holder are given access to it. Data inputted by IUP/IUPK is periodically reviewed by government representatives. The data in the

MOMS application is integrated with the Minerba One Data Indonesia (MODI) application which can be accessed by the public through <https://modi.esdm.go.id>.

Production data currently owned and published by the MEMR is national data based on type of mineral and coal. Production data for the main commodities of mineral in 2021 is as follows (Table 8).

Table 12.. Production of Main Mineral Commodities

No	Commodity	Total Production (Ton)	Outcome (&)	Total Production (Ton)
1	Tin Metal	34.048,07	48,64	31.585,17
2	Ferro Nickel	1.580.773,45	75,03	1.035.651,61
3	Nickel Matte	82.564,37	105,85	69.620,58
4	Gold Metal	27,34	86,32	17,91
5	Silver Metal	123,47	83,43	119,06

Based on Legislation No. 3/2020 of Mineral and Coal Mining the authority for standalone smelters has been moved to the Ministry of Industry. However, until now the production and sales data of standalone smelter products such as copper cathode and nickel pig iron chemical grade alumina are not reported to the MEMR.

Standalone smelter product data is available at <http://kemenperin.go.id/kinerja-industri> but is still aggregated in base metals, chemicals and chemical goods.

The 2021 status coal production data is as follows (Table 9).

Table 13. Production and Sales of Coal

Total Production (Million Ton)	Outcome (%)	Total Production (Million Ton)	Outcome (%)
637,87	96,21	476,29	71,84

Export of Coal and Mineral (Requirement 3.3)

Mining products exports can only be carried out by companies that have obtained recognition as Registered Exporters (ET) of Mining Products from the Minister of Trade. To obtain recognition as an ET of Mining Products, the company must submit an application to the Director General of Foreign Trade of the Ministry of Trade.

To obtain export approval, an ET-Mining Products must obtain an export recommendation from the Director General of Mineral and Coal of the MEMR which contains at least the type of commodity, Tariff Post Number / HS Code, export volume, time period, port of loading and export destination country.

Prior to loading of Mining Product goods, technical verification must be carried out which includes research and inspection of export goods conducted by Surveyors. The verification results from the surveyor are reported in a Surveyor's Report accompanied by a qualitative analysis of the composition and mineral content contained in the Mining Products (LS).

ET-Mining Products are required to submit written reports on the implementation of exports, both realized and unrealized periodically by the 15th every month of the following month to the Director of Export of Industrial and Mining Products (reports are also submitted via <http://inatrade.kemenag.go.id> with a copy to the Director General of Mineral and Coal of the MEMR.

The Ministry of Trade integrates with the Statistics Indonesia (BPS) regarding export and import activities data that occurs in Indonesia, including mining products. Therefore, export data for the mining product sector in volume and value can be accessed at <https://www.bps.go.id/subject/8/ekspor-impor.html#subjekViewTab3>.

Table 14. Export and Import Value of Mineral (Million USD)

Commodity	Export	Import
Tembaga	7.174,18	806,59
Nikel	8.101,35	0,12
Bauksit	1.064,09	46,8
Timah	2.426,82	1,8

Note : Refer to *Harmonized system code* (HS Code) Copper (26030000, 74031100); HS Code Nickel (26040000, 75011000, 72026000, 72015000); HS Code Bauxite (28182000, 26060000, 28183000); dan HS Code Tins (800110000).

Table 15. Export and Import Value of Coal (Million USD)

Commodity	Export	Import
Batubara	30025	2644,32

Note: Refer to HS Code Batubara (27011100, 27011210, 27011290, 27011900, 27012000, 27022000, 27040030, 27040020, 27040010)

III. State Revenue from Extractive Sector

This part explained about state revenue from extractive industry which are partial mainstreaming, Requirement 4.4 regarding revenue and transportation.

A. Transport Revenue (Requirement 4.4)

Coal utilization programs and realization are increasing every year. The potential for growth in volume will have an impact on the demand for rail transportation services. This information on revenue from transportation refers to the Financial Statements of PT KAI in the coal transportation section. This information can be accessed at https://www.kai.id/static/laporan-keuangan/lk_audited_2021.pdf.

Indonesian Railways Company (KAI) has noted an increase in coal transportation volume of 5,773,814 tons. Coal transportation volume in 2021 reached 38,358,972 tons, a 17.72% increase compared to 2020 of 32,585,158 tons. Coal transportation is the largest contributor to freight transportation with a percentage of 84% of KAI overall freight transportation revenue.

Table 16. KAI Coal Freight Transport Revenue

KAI	2020	2021
Coal Freight Transport Revenue	Rp 5.132.633.216	Rp 6.180.811.096
Total Freight Transport Revenue	Rp 6.301.587.852	Rp 7.456.829.637

Source: KAI Financial Report

(https://www.kai.id/static/laporan-keuangan/lk_audited_2021.pdf)

The increase in 2021 realization when compared to 2020's is due to several reasons:

1. The addition of a new private coal partner in 2021, PT Bara Manunggal Sakti, which transports coal from the Muaralawai terminal to the Simpang terminal.
2. In 2021, there was also an addition of a new 24 units locomotive fleet of from the procurement of 36 units used for PTBA coal transportation in the Tanjung Enim Baru-Tarahan relation. With the addition of a new locomotive fleet, the use of locomotives for PT Bukit Asam Tbk coal transportation is more efficient so that it can increase the fleet for private coal transportation.
3. In 2021, 213 units of 42 Ton Flat Carriages (GD) have also been delivered from Java to support coal transportation in South Sumatra.

In PT Bukit Asam's 2021 annual report, it was explained that the increase in coal production also led to an increase in coal transportation volume in 2021. Throughout 2021, PT Bukit Asam's total coal transportation volume reached 25.42 million tons, increasing 7% from the previous year of 23.80 million tons.

PT Bukit Asam cooperates with KAI to transport coal from the mine site to the Company's port and jetty locations in Kertapati, Palembang and Tarahan, Lampung.

1. Coal Transport from Tanjung Enim to Tarahan

Based on side letter No.T/079.J/0600/PR.01/XI/2020 of 11 November 2020, the coal transportation tariff from Tanjung Enim to Tarahan for 1 January 2021 to 31 March

2021 is IDR485/ton and on agreement No. 027/PJJ/EKS-0100/HK.03/2017 of 9 June 2017, the coal transportation tariff from Tanjung Enim to Tarahan for the period 1 April 2021 to 31 December 2021 is IDR511/ton/km (2020: IDR493/ton/km).

2. Coal Transport from Tanjung Enim to Kertapati

Based on side letter No.T/079.J/0600/PR.01/XI/2020 of 11 November 2020, the coal transportation tariff from Tanjung Enim to Kertapati for 1 January to 31 March 2021 is Rp646/ton and on agreement No. 027/PJJ/EKS-0100/HK.03/2017 of 9 June 2017, the coal transportation tariff from Tanjung Enim to Kertapati for the period 1 April 2021 to 31 December 2021 is Rp680/ton/km (2020: Rp655/ton/km).

Total coal transportation costs from Tanjung Enim to Kertapati Jetty are Rp609.80 billion and Rp630 billion for the years ended 31 December, 2021 and 2020, respectively.

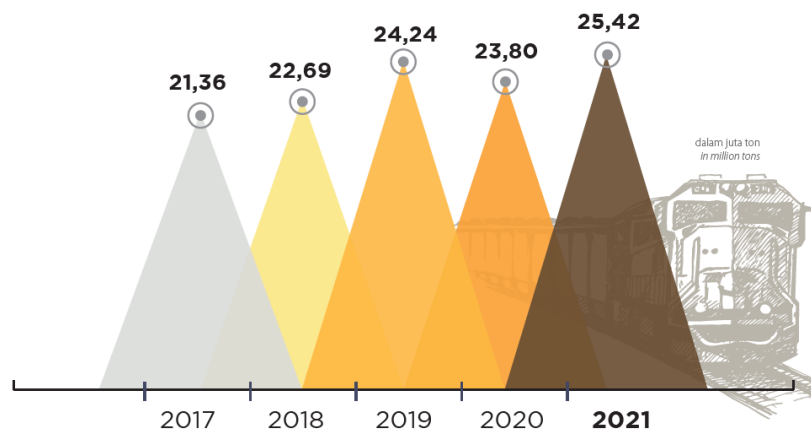


Figure 13. Coal Transport Volume

Source: 2021 Annual Report, PT Bukit Asam

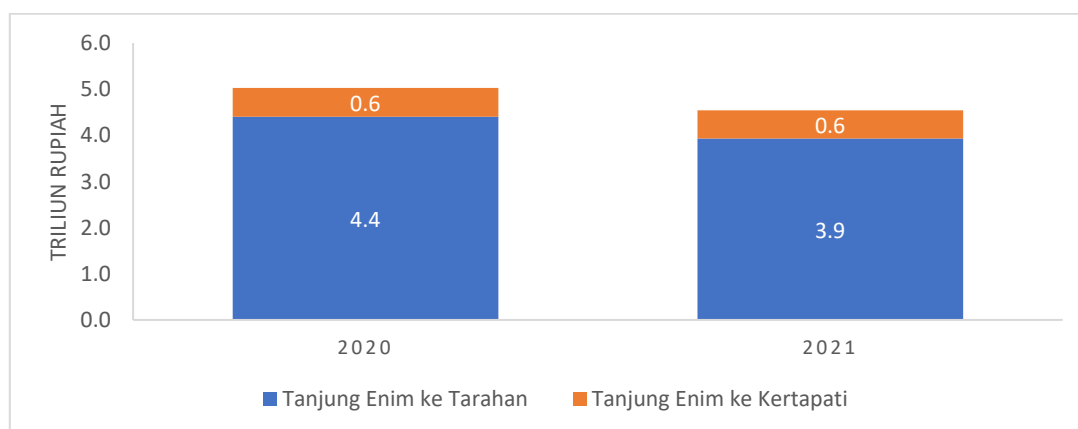


Figure 14.. Total Transport Cost of Coal PT Bukit Asam

Source: 2021 Annual Report, PT Bukit Asam

IV. Allocation of State Revenue from Extractive Sector

State revenue from the extractive sector is closely related to global commodity demand and price volatility. The dynamics of post-pandemic economic recovery affect the volatility of demand for natural resource commodities and the prices of several commodities which also affect the amount of state revenue from natural resources in 2021. In addition, domestic economic activities also play a role in achieving state revenues.

The state revenue allocation from extractive industry is influenced by the government system and its political will. The regulation and allocation of state revenue is an integral part of the state financial system which boils down to the State Budget (APBN).

In general, state revenue comes from domestic revenue and grant revenue, where domestic state revenue is divided into tax revenue and non-tax revenue. The world economy recovery after the Covid-19 Pandemic has affected the economic and trade sectors, including the sale of extractive industry sector commodities such as oil, gas, coal and mineral resources.

Based on the 2021 LKPP, the realization of state revenue in 2021 increased by 25% compared to the realization in 2020 to Rp2,234.25 trillion from the previous Rp1,783.19 trillion. In 2021, more than 76% of state revenue comes from tax revenue, in which the contribution of each of these state revenues in 2020 and 2021 can be seen in Figure 15.

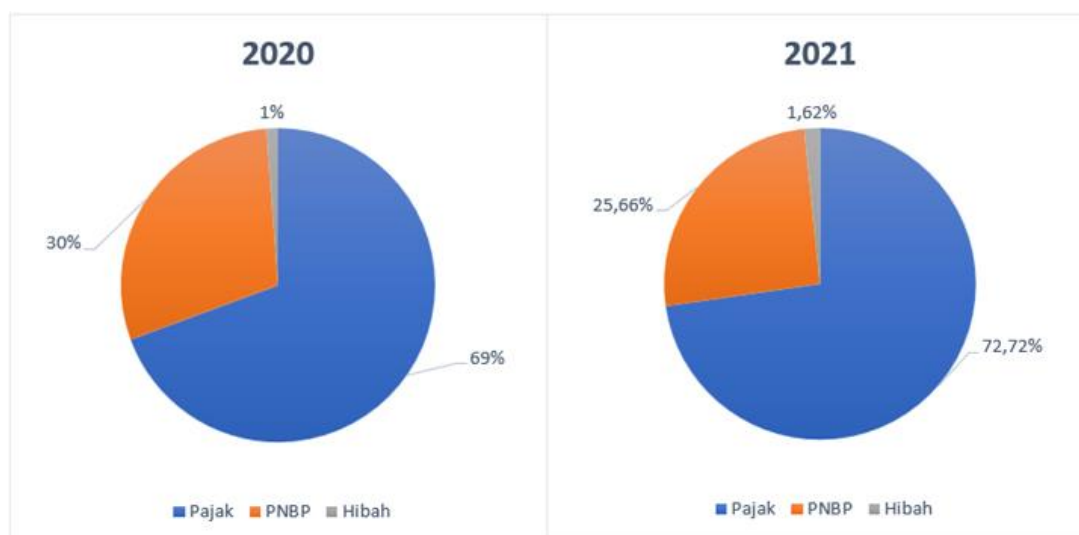


Figure 15. State Revenue Composition in 2020 and 2021

A. Income Distribution (Requirement 5.1)

Based on LKPP 2021, the source of state revenue consists of three parts, namely Tax Revenue, Non-Tax State Revenue (PNBP), and Grant Revenue. The detailed information on the composition and distribution of state revenues can be seen from the Central Government Financial Report which is regularly published by the MF every year. Information related to LKPP can be accessed through the following link <https://media.kemenkeu.go.id/getmedia/104fbe41-1b5d-4d09-a79e-7df823863f75/LKPP-2021.pdf?ext=.pdf> or on the website of the MF. The distribution of state revenue in general can be seen in Table 11 below.

Table 17. State Revenue Distribution

Description (IDR Trillion)	2020	2021
1. Tax Revenue	1296,66	1549,98
a. Income Tax Revenue	588,31	686,75
b. Value Added Tax Revenue	453,59	548,39
c. Land and Building Tax Revenue	21,87	17,93
d. Excise Revenue	185,90	210,65
e. Other tax revenue	10,5	12,83
f. Import Duty Revenue	32,45	38,61
g. Export Duty Revenue	4,05	34,82
2. Non-tax State Revenue	457,56	657,98
a. Natural Resources Revenue	107,21	183,11
b. Revenue from Separated State Assets	170,29	22,14
c. Other non-tax revenues	114,41	357,76
d. Revenue of BLU	65,64	117,08
3. Grant Revenue	28,97	26,29
Total State Revenue (IDR Trillion)	1783,19	2234,25

Based on the table above, the contribution of the extractive sector to state revenue reaches 8.2% of total state revenue, while tax revenue still dominates the contribution of state revenue at 69.37%. In LKPP 2021, it can be seen that the contribution of the extractive sector to state revenue comes from oil and gas income tax, oil and gas PBB, mineral and coal PBB, petroleum revenue, natural gas revenue, and mineral and coal mining revenue. Income Tax on Oil and Gas contributes with a high level of growth performance reaching 59.99 percent (yoy), caused by the realization of high Indonesian Crude Oil Prices, the realization of oil and gas lifting which almost reached the target and the Rupiah exchange rate against the US dollar which strengthened and was below the assumption level.

B. Regional Transfer (Requirement 5.2)

All government revenues that have been collected through the State Treasury will be allocated for the purposes of carrying out the duties of the central government and the implementation of financial balance between the central and regional governments, which is regulated in Law Number 17 Year 2003 concerning State Finance.

In terms of the exploitation of oil and gas and mineral and coal resources that are shared, the Government prepares a revenue sharing policy between the Ministry of Finance and the Ministry of Energy and Mineral Resources. The transfer policy to the regions for 2021 is explained on the Directorate General of Fiscal Balance (DJPk) website, which includes the procedures for calculating and transferring Revenue Sharing Funds for Oil and Gas and Mineral and Coal Natural Resources. The 2021 State Budget Transfer to Regions Policy can be accessed at the link <https://djpk.kemenkeu.go.id/wp-content/uploads/2021/02/Kebijakan-TKD-2021.pdf>. Next, for calculation formula and policy to transfer distribution in 2021 can be accessed at <https://djpk.kemenkeu.go.id/wp-content/uploads/2021/02/FORMULA-DBH-2021.pdf>. Detailed allocation per provincial level and district/city Rincian alokasi per provinsi dan kabupaten/kota presented at the link <https://djpk.kemenkeu.go.id/wp-content/uploads/2020/09/DBH.pdf>.

The allocated DBH realization data has also been integrated and can be accessed online on the Transfer to Regions and Village Funds Information System (Simtrada) page <http://www.djpk.depkeu.go.id/simtrada/>

Revenue Sharing Fund from Oil, and Gas

For the oil and gas sector, DBH is given to the regions derived from oil and gas natural resource revenues allocated to the regions based on percentage figures to fund regional needs in the context of implementing decentralization. DBH is calculated from technical data in the form of lifting data from the Directorate General of Oil and Gas of MEMR and PNBP data from the Directorate General of Budget of MF. The calculation and determination of oil and gas DBH allocation is then carried out by the Directorate General of Fiscal Balance, MF.

The formulation of DBH distribution of each oil and gas for provinces and regencies/cities as contained in the website above, can be seen in the figure below. The oil and gas DBH calculation process consists of four stages, namely:

1. Data Grouping
2. Calculating the Ratio and Portion of Oil and Gas Revenue per Producing Region. The PNBP data received is PNBP per KKKS where the data is converted into PNBP figures per region, using a distribution pattern that can approach the distribution of PNBP per KKKS to each producing region. For the calculation of the estimated allocation, the lifting ratio is used, while for the realization calculation, because the realization of PNBP per KKKS is in the form of currency units, the gross revenue ratio approach is used.

3. Calculating DBH based on the percentage in according to the Legislations and Governmental Regulations
4. Disbursement to Regions

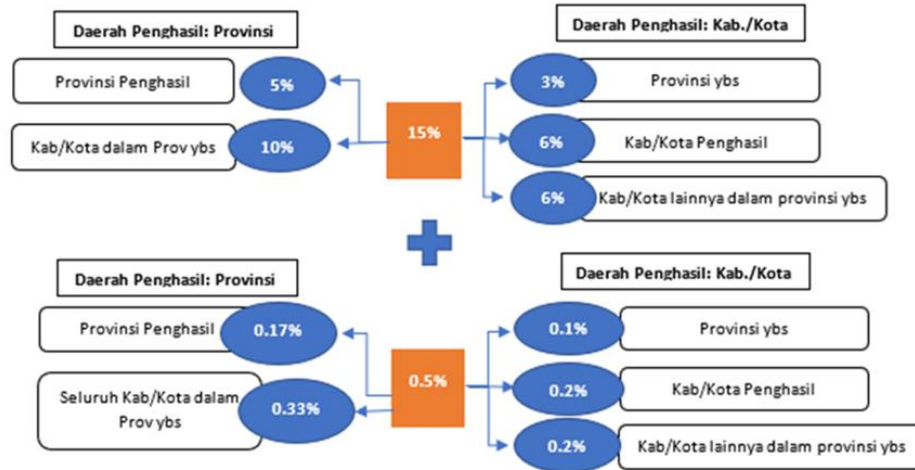


Figure 16. Oil DBH Distribution Portion

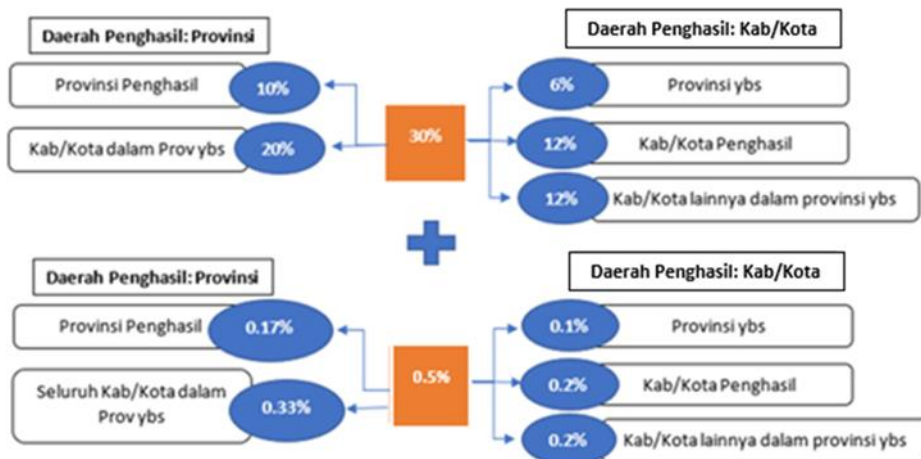


Figure 17. Natural Gas DBH Distribution Portion

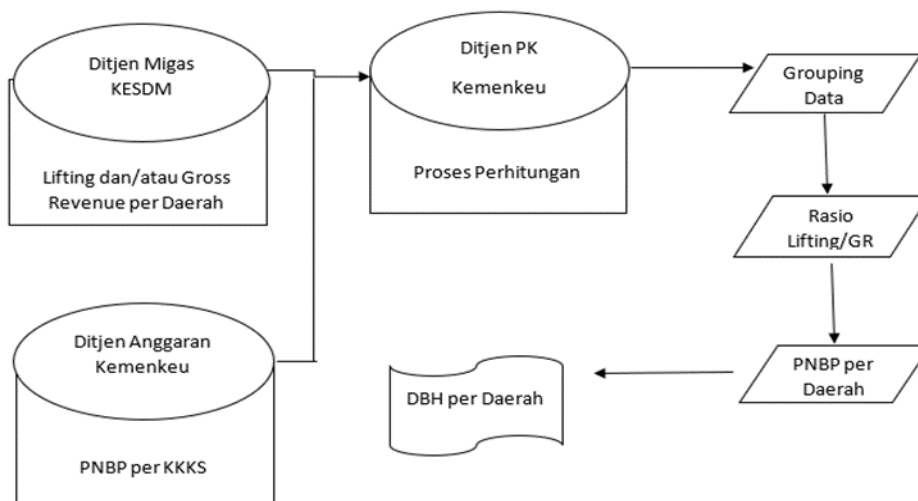


Figure 18. Calculation Mechanism of Oil DBH

Revenue Sharing Fund from Coal and Mineral

Based on Governmental Regulation No. 55/2005 on Fiscal Balance Funds, it is stated that mineral and coal DBH is given to regions derived from mineral and coal natural resource revenues in the form of land rent and exploitation/exploration royalty. The distribution formula per region is presented in the following table, in accordance with applicable regulations.

Table 18. Share of DBH General Mining

No.	Reception	Central	Provincial	Producing Districts/Cities	Surrounding districts/cities in the province	Total
I.	Mining Business License (IUP)					
	1. Producing Regency/City	20%	16%	64%	-	100%
	- Fixed Fee	20%	16%	32%	32%	100%
	- Production Fee	20%	80%	-	-	
	2. Producing Province	20%	26%	-	54%	100%
	- Fixed Fee					100%
	- Production Fee					
II.	Work Contract					
	- Fixed Fee	20%	16%	64%	-	100%
	- Production Fee	20%	16%	32%	32%	100%
III.	Coal Contract of Work (CCoW)	20%	16%	64%	-	100%
	- Fixed Fee					
	- Coal Production Revenue Fund (13,5%)	20%	16%	32%	32%	100%
		100%	-	-	-	100%

	1. Royalty (3-7%) 2. Mine Products Sale 13,5%-(3 sd 7%)					
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Source: MEMR in accordance with Government Regulation No. 55/2005

Based on Minister of Energy and Mineral Resources Decree Number 215 K/82/MEM/2020, the number of provinces, regencies, and cities designated as producing regions and the basis for calculating revenue sharing funds for mineral and coal mining natural resources for 2021 is planned to consist of producing regions:

- a. fixed contribution in the amount of 262 (two hundred sixty-two) regencies, 14 (fourteen) cities, and 2 (two) provinces; and
- b. production contribution in the amount of 110 (one hundred ten) regencies, 3 (three) cities, and 2 (two) provinces, with details of the regions and amounts listed in the Appendix to the Decree.

The determination of producing areas of mineral and coal mining natural resources is determined based on the following criteria:

- a. fixed contribution producing areas are provinces or regencies/cities where there are mining areas that generate state revenue; and
- b. production fee (royalty) producing areas are provinces or regencies/cities where there are mining sites that have been in production and produce mining commodities that are sold and generate state revenue.

The Decree also regulates the basis for calculating revenue sharing funds for mineral and coal mining natural resources for 2021 as follows:

- a. estimated revenue from fixed fees calculated from the area x tariff (in accordance with the stages of activity); and
- b. estimated revenue from production fee (royalty) calculated from sales volume x tariff x selling price.

V. Social and Economic Contribution of Extractive Sector

A. State-Owned Enterprise (SOE) Quasi-Fiscal Expenditure (Requirement 6.2)

Quasi-fiscal activities are activities undertaken by state-owned banks and companies, and may also be undertaken by private sector companies at the direction of the Government, where the price charged is less than normal or less than the "market rate". Mandatory expenditures are carried out by SOEs and regulated by law, resulting in the transfer of fiscal functions from the Government to SOEs, which are also classified as quasi-fiscal activities.

The International Monetary Fund (IMF) has outlined the types of quasi-fiscal activities. Fiscal activities carried out by extractive sector fall under the category of operations related to the commercial enterprise sector such as:

- **Filling price gaps from market prices**, which state-owned companies can provide, such as subsidized electricity to some or all consumers.
- **The conditions of non-commercial services**, where state-owned companies can provide some services at below cost (subsidized) prices.
- **Paying suppliers above the market price**, where local suppliers will be paid above the market price as a protection for the industry.
- **Pricing for the revenue budget plan**, where it allows state-owned companies to be in a monopoly position and may be able to charge prices above the competitive market which may increase revenue for the Government.

Quasi-fiscal expenditure by extractive sector SOEs has never been specifically mandated by the Government to extractive sector SOEs. The mandate mandated by the Government to SOEs (including extractive industry SOEs) is the expenditure for the Partnership and Community Development Program (PKBL) which is not a quasi-fiscal expenditure, but as a form of Corporate Social Responsibility (CSR).

Regulations related to PKBL are regulated in the Ministerial Regulation of SOEs No. PER-02/MBU/7/2017, about the Second Amendment to the Ministerial Regulation of SOEs No. PER-09/MBU/07/2015, concerning SOE Partnership and Community Development Programs while this program is published on the website <http://infopkbl.bumn.go.id>.

For the Upstream Oil and Gas sector, an example of quasi-fiscal is the DMO imposed in PSC contracts where the contractor is Pertamina. In accordance with the PSC contract, after the field has been in production for five years, the oil DMO will be priced lower than the market price by a certain percentage as stated in the PSC. The difference between the market price and the oil DMO price, which is borne by Pertamina as the PSC contractor, can be considered as a quasi-fiscal expenditure.

One form of quasi-fiscal that can be considered for the mining sector is the Coal Domestic Market Obligation (DMO) implemented by PT Bukit Asam to supply to power plants. In accordance with the Ministerial Decree of MEMR No. 1395 K/30/MEM/2018 and the MEMR Decree No. 261 K/30/MEM/2019, the Government sets the Reference Coal Price (HBA) specifically for the public interest (in this case sales to power plants) pegged at USD 70/MT. However, since September 2019 the Market Price is lower than the DMO price (PLTU) so that there is no longer a quasi-fiscal SOE in the mineral and coal sector.

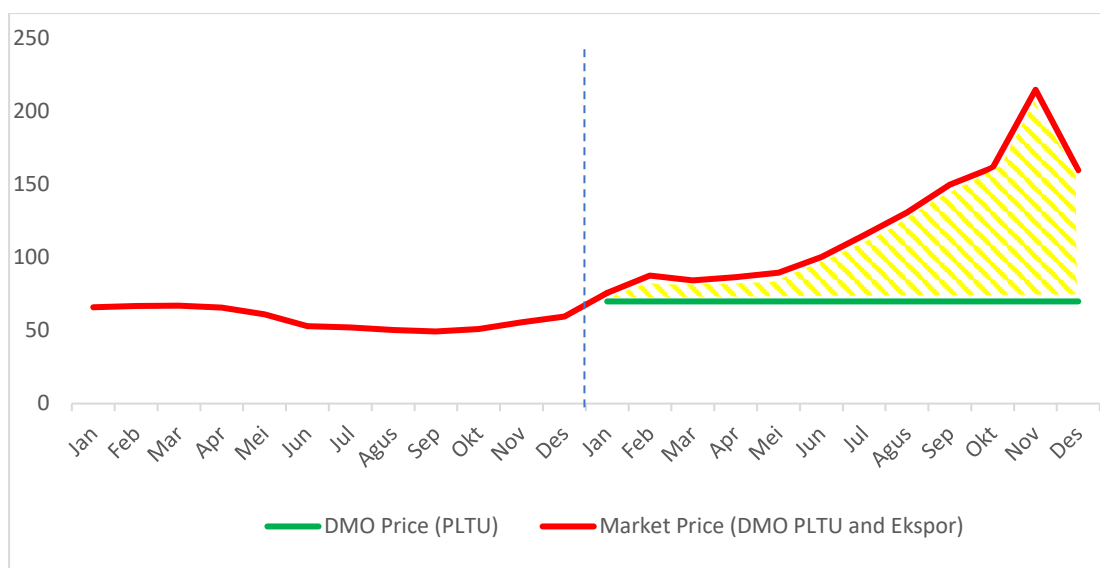


Figure 19. Illustration of Coal DMO Scheme as Quasi-Fiscal Expenditure 2020 – 2021

Source: Directorate General of Mineral and Coal

B. Economic Contribution (Requirement 6.3)

Efforts to control the Covid-19 pandemic carried out by the Government together with all stakeholders, including all Indonesian people, have succeeded in boosting national economic growth by 3.69% (yoy) in 2021, higher than the achievement in 2020 which experienced a growth contraction of 2.07 percent. With this growth rate, the 2021 Indonesian economy as measured by Gross Domestic Product (GDP) at current prices reached IDR 16,970.8 trillion and Indonesia's GDP per capita increased to IDR 62.2 million (or equivalent to US\$4,349.5), higher than the pre-pandemic GDP per capita of IDR 59.3 million in 2019. In terms of production, the five main contributing sectors, namely manufacturing, agriculture, trade, construction, and mining, continued their positive growth and were able to sustain the Indonesian economy.

This achievement will also bring Indonesia back into the upper middle-income country classification. This position is a very good initial foundation to encourage economic recovery and structural reforms in order to be able to get out of the middle-income trap. Spatially, Java Island as an industrial base and one of the main contributors to economic growth managed to grow positively by 3.66% (yoy). Meanwhile, the highest economic growth was achieved by the Maluku and Papua regions at 10.09 (yoy), in line with the high growth of the mining sector in the two regions and the impact of rising commodity prices throughout 2021.

Indonesia's economy is still faced with various risks in 2022, especially from the spread of Omicron variant Covid-19 cases. For this reason, the Government has prepared various strategies to mitigate it. The future outlook also takes the development of

commodity prices into account, both energy and non-energy. The increase in mining commodity prices in 2021 is expected to continue in 2022, so that it will boost the productivity of the mining sector, which has a good impact on mining-based regions. Therefore, other strategies such as downstream programs to increase added value and accelerate the transition to a green economy, will also be carried out to ensure that the Indonesian economy is ready to recover from the pandemic.

In the GDP structure, the extractive sector in the oil and gas and mineral and coal sectors are classified in the mining and quarrying business field. The mining and quarrying business field experienced growth of 4.00 percent compared to 2020. The main growth occurred in the coal and lignite mining business by 6.6%, metal ore mining by 22.84%, while oil and gas mining decreased by 4.42% (Table 18).

The mining and quarrying business sector contributed 8.98 percent to the national GDP, dominated by the coal and lignite mining business sector at 3.55 percent and followed by oil, gas and geothermal mining at 2.72 percent.

Table 19. Extractive Sector's Contribution to National GDP

Field of business		Current Price (Billion Rupiah)		Constant Price (2010) (Billion Rupiah)		Growth Rate (Constant Price)	Distribution to GDP at current price
		2020	2021	2020	2021	YoY	%
Gross Domestic Product		15,438,017.5	16,970,789.2	1,072,054.8	1,111,868.5	3.69	
Mining and Quarrying		993,541.9	1,523,650.1	790,475.2	822,099.5	4.00	8.98
1	Mining Oil, Gas and Geothermal	332,559.6	461,703.0	272,583.2	260,546.1	-4.42	2.72
2	Coal and Lignite Mining	283,194.7	603,138.0	245,498.6	261,709.8	6.60	3.55
3	Metal Ore Mining	130,956.9	204,590.1	105,829.4	129,999.6	22.84	1.21
4	Other Mining and Quarrying	246,830.7	254,219.0	166,564.0	169,844.0	1.97	1.50

Source: BPS

The energy and mineral resources (EMR) sector recorded a good performance during 2021, amid the challenges of economic recovery due to the Covid-19 pandemic. Investment in the EMR sector throughout 2021 also improved compared to 2020. The upstream oil and gas subsector contributed the largest investment of USD 10.89 billion and the mineral and coal subsector contributed USD 4.52 billion. Strategic steps have been taken by the Ministry of Energy and Mineral Resources to encourage increased investment, including providing incentives, overcoming land acquisition constraints, simplifying the licensing process, encouraging the growth of electricity demand for smelters, special economic zones, industrial estates, and other large customers, and overcoming the impact of the Covid-19 pandemic which has hampered capital expenditure activities and labor mobility. The following is the target and realization of investment in the oil and gas and mineral and coal subsectors.

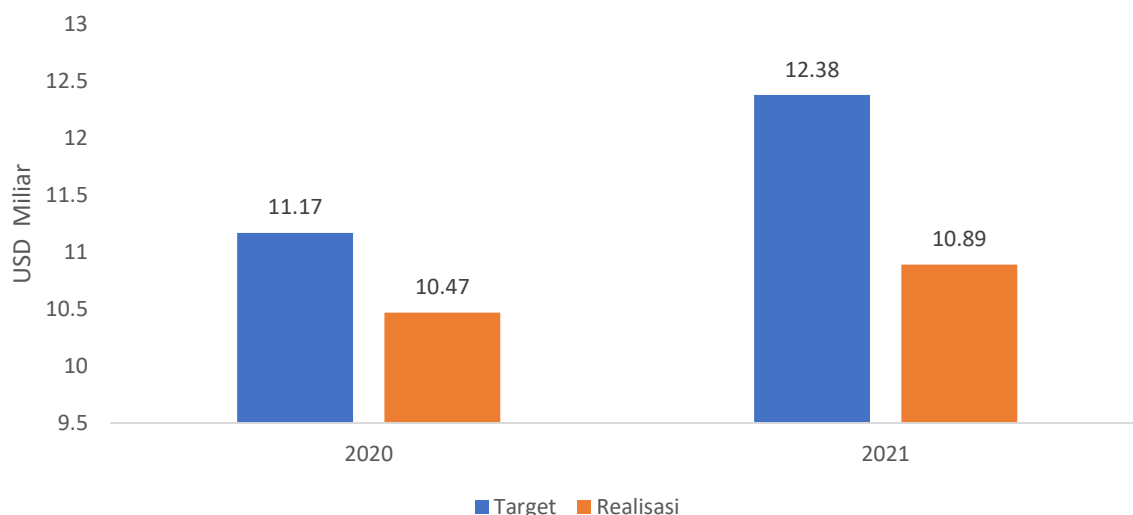


Figure 20. Upstream Sector of Petroleum and Natural Gas Investment

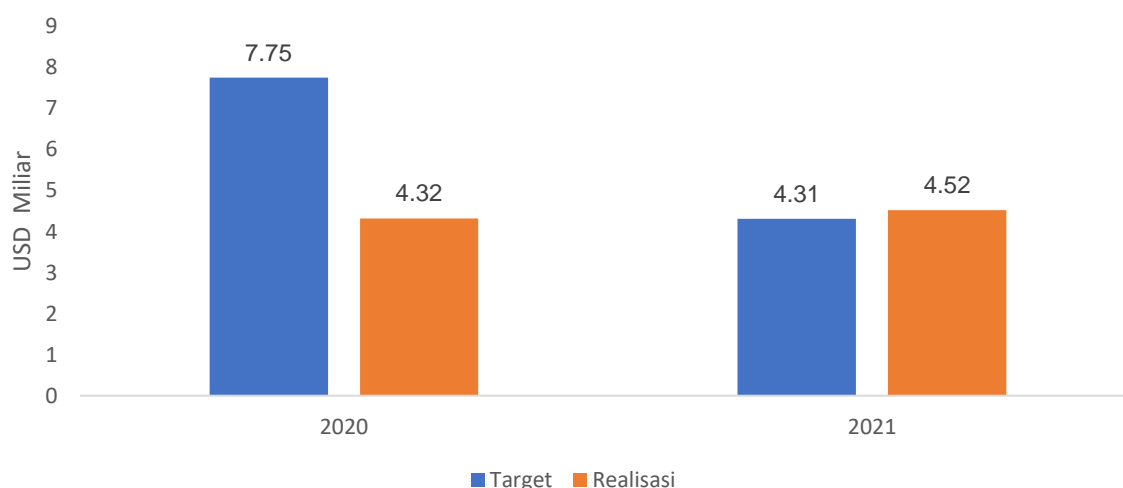


Figure 21. Upstream Sector of Mineral and Coal Investment

Source: Directorate General of Mineral and Coal, Directorate General of Mineral and Coal, MEMR

BPS data shows that in 2021, the number of Indonesian workers in the oil and gas and mineral and coal sectors reached 1,443,422 workers. The following is the number of workers in the oil and gas and mineral and coal sectors in 2021.

Table 20. Workers in Oil and Gas and Mineral and Coal Sectors

Detail		2021		
		Man	Woman	Total
Mining and Quarrying		1.340.795	102.627	1.443.422
1	Oil, Gas and Geothermal Mining	112.506	6.115	118.621
2	Coal and Lignite Mining	209.128	8.579	217.707
3	Metal Ore Mining	513.257	29.905	543.162
4	Other Mining and Quarrying	505.904	58.028	563.932

Source: National Labor Force Survey, August 2021 (KBLI2015)

CHAPTER III DISCLOSURES IN INDONESIAN EITI REPORTING

I. Extractive Industry Governance

A. Contract and Permit Allocation (Requirement 2.2)

Oil and Gas

A. Technical Criteria

The Technical Criteria for Bidding for Oil and Gas Areas are described in the 2021 Guidelines for Upstream Oil & Gas Investment in Indonesia. A brief explanation is provided below, which is available at <https://esdm.go.id/wkmigas>.

The Government awards Oil and Gas Working Areas through a bidding process for local and foreign companies. The bidding process is conducted in 2 (two) periods in one year, April and September (conditionally).

In accordance with Minister of Energy and Mineral Resources Regulation Number 35 of 2021, the bidding process is carried out through 2 (two) schemes, namely Regular Tender and Direct Tender.

Regular Tender is a bidding process with the principle of "take it or leave it", where the government sets the terms & conditions of the area for Regular Tender (such as company commitment, contract scheme, etc.).

In accordance with Permen of ESDM No. 35 of 2021, companies are welcome to nominate certain areas to be included in this open tender, as well as propose the terms and conditions (such as, company commitment, profit split, etc.), no privilege (right to match) will be given in this scheme.

The direct tender/proposal scheme offers a more flexible process, where a local or foreign company can nominate an open area and be granted a Joint Study agreement to conduct a preliminary study with DG Oil & Gas, MEMR for 6-8 months. The company can propose terms & conditions to the government. Then, this Joint Study area will also be announced for the bidding round. The Joint Study executor has the privilege to adjust to a higher bid, if there are competitors.

During the bidding process, the government defines certain areas where Pertamina has the right to earn a 15% participating interest from the winner of the bidding. The implementation of the participating interest is on a B-to-B basis. The winner of the bidding will sign a contract with SKK Migas or BPMA, if the working area is in the Aceh region.

B. Financial Criteria

General information on the financial criteria explaining the terms and conditions to be considered in considering an Indonesian Production Sharing Contract can be accessed at www.esdm.go.id/wkmigas/Home/Portal/4. Some general terms are described below. The period for the exploration phase is six (6) years and can be extended once for a maximum of four (4) years. If commercial oil and or gas is discovered, the contract can be 30 years. FTP (First Tranches Petroleum) is deducted from gross production before cost recovery and will be shared between the government and the contractor. At the time the first Plan of Development is approved by the Government, the Contractor has an obligation to offer a ten per cent (10%) Participating Interest to a Local Government (LG) owned company appointed by the LG where the contract area is administratively located. Indirect taxes are treated as costs, where tax facilities may apply. Domestic Market Obligation (DMO) is also provided from the contractor's share. Some of the incentives available to oil and gas companies include: investment credits, unrecovered costs (only for PSC Cost Recovery), and exemption from import taxes and duties on certain equipment and assets.

In 2021, the Government provides flexibility to oil and gas contractors to choose between Production Sharing Contracts (KKS) with Cost Recovery and Production Sharing without Cost Recovery (Gross Split). Both schemes have their own advantages and disadvantages. In some oil and gas WKs, the use of KBH gross split is very beneficial for the Contractor. The implementation of KBH Gross Split aims to increase the efficiency and effectiveness of the oil and gas production sharing pattern. To maintain the economics of the field for the Contractor, the field structure in different Working Areas will have different production sharing splits through variable split components. In addition, the production sharing split also adjusts to fluctuations in oil and gas prices.

Table 21. Number of PSCs with Cost Recovery and Gross Split 2020-2021

	2020*			2021*		
	PSC GS	PSC CR	Total	PSC GS	PSC CR	Total
Exploration KKKS	18	71	89	17	62	79
Exploitation KKKS	22	73	95	22	72	94
Total	40	144	184	39	134	173

Source: SKK Migas, *full list of KKKS is attached in this report

Mineral and Coal

Based on the Circular Letter of the Minister of Investment/Head of BKPM Number 17 of 2021 dated 27 July 2021 concerning the Transfer of Risk-Based Business Licensing Implementation through the OSS System, 68 KBLI in accordance with PP 5 of 2021, the application for licensing services is transferred to <https://oss.go.id> starting on 2 August 2021. These licences include: Mining Business License (IUP), Special Mining Business License (IUPK), Special Mining Business License as Continuation of Operation, Mining Transportation and Sales License, Mining Services Business License, and People's Mining License. Previously, MEMR conducted the licensing process through the <https://perizinan.esdm.go.id/> application.

The offers of mining business licence areas (WIUP) and special mining business licence areas (WIUPK) in 2021 are as follows:

Working area :	WIUPK Blok Kohon Telakon
Name of participating business entity :	Offer to BUMN and BUMD
Name of winning business entity :	No winner yet
Technical and financial criterias :	PP Nomor 96 Tahun 2021 tentang Pelaksanaan Kegiatan Usaha Pertambangan Mineral dan Batubara

MODI application provides detailed information on the number and type of licences issued each year. Table 22 shows the number of mineral and coal licences during 2020 and 2021.

Table 22. Number of Licenses in 2020-2021 on MODI Application

Type of Permit	2020	2021
IUP	5.395	5.290
PKP2B	66	66
KK	31	31
IUJP	693	1.316
Refining IUPOPK	87	85
Transport IUPOPK	1.101	1.590
IUPK	3	3
IPR	14	99

Source: MEMR MODI

Mining company data stored in MODI consists of several menus, namely:

- company profile which consists of company name, company address, owner/shareholder, board of directors, taxpayer identification number (NPWP)
- address, which contains information on the company's initial address
- 1 directors, which contains information on the initial directors of the company, changes in the directors of the company to 1
- licensing, which contains information on license number, stage of activity, mining business license code (WIUP code), commodity, area (ha), effective date, expiration date and CnC stage, location, etc.

Mineral and coal mining exploitation in the territory of Indonesia is realized through a General Mining Business License. Based on the Mineral and Coal Legislation No. 3/2020, IUPs are grouped into:

1. Exploration IUP
2. Exploration IUPK
3. Production Operation IUP
4. Operation IUPK
5. Special Production Operation IUP for Processing and or Refining
6. IUJP (Mining Service Business License)

B. Contract Data Disclosure (Requirement 2.4)

In 2010, Indonesia committed to implementing global transparency standards in the management of extractive industries (mining and oil and gas) by becoming a member of EITI. EITI is an international organization that issues principles of transparency in extractive industry governance. One of the principles that must be followed by EITI countries is Obligation 2.4 regarding contract disclosure, where in Obligation 2.4, EITI mandates the disclosure of contracts / permits along with amendments, and related documents that add, explain or change contracts/permits related to extractive industry concessions.

Challenge Study, Extractive Sector Contract/License Information Disclosure

The challenges in public information disclosure in Indonesia require consequence testing to determine whether or not information can be disclosed to the public, to determine the impact if the information is disclosed. Specifically for the Mining Industry, through the Consequence Testing Sheet 001/2020 which excludes the disclosure of contracts/permits is carried out. The reasons for the exemption are as follows: disrupting healthy business competition, revealing Indonesia's natural wealth, violating the principle of contract confidentiality, and potential operational risks related to the implementation of mining business operations, for example, illegal mining. While in the aspect of opportunities, it is inventoried as follows: Indonesia is an EITI participating country; the Central Information Commission's decision provides a consistent decision that the contract / permit document is a document containing open public information, with some closed information that can be blacked out, Indonesia is a participant in the Open Government Partnership (international), and there are efforts

from the government to actively participate in encouraging information disclosure, by opening several contract / permit information in several information channels.

Simulation Result of Consequence Test of Contract/License Information through Risk Impact Assessment

From the consequence test that has been conducted, in general, the information in the contract/permit related to the general clauses of the contract, such as definitions, dispute mechanisms, the structure of environmental rights and obligations under the contract, and the general financial management structure does not contain sensitive information that has the potential to cause real impacts negatively, and the existing risks can be ruled out.

However, on detailed information, related to the number of obligations, mining location coordinate points, and information that can specifically describe the company's operations have the potential to cause negative impacts with moderate risk. Some clauses related to this are clauses regarding coordinate points, the amount of commitment that needs to be paid (amount of money), and the percentage of royalties that need to be paid.

In the simulation, it was also found that to mitigate the existing risks, several access control methods can be implemented as follows:

1. Contract documents/permits are provided by request;
2. Conduct a consequence test with the company whose information is requested first and foremost;
3. The information requestor outlines the purpose and objectives of the request; and
4. The requester signs a declaration that the information cannot be used for purposes other than those for which it was requested (if approved).

Based on this, it is recommended to follow several detailed steps towards contract/permit information disclosure, as follows:

1. Formulate Guidelines for the Implementation of Risk-Based Contract/License Consequence Test;
2. Carry out consequence test on all mining contract/permit documents; and
3. Modification of the MODI System by adding features that support the disclosure of mining contracts/permits.

C. Disclosure of Beneficial Ownership Data (Requirement 2.5)

International standards in the field of preventing and combating money laundering is to regulate the mechanism for recognizing the beneficial owner of a corporation in order to obtain accurate, up-to-date and publicly available information about the beneficial owner based on Presidential Regulation No.13/2018. The Directorate General of General Law Administration (AHU) has provided Beneficial Owner applications in the Business Entity Administration System related to registration, authorization, approval, notification, business licensing, or dissolution of corporations,

both electronically and non-electronically. However, in practice there are still many companies that have not declared the ownership of a corporation, making it difficult for the government to carry out complete supervision due to the inaccurate database of beneficial owner information.

The concept of beneficial owner regulated in Presidential Regulation No. 13/2018 is derived from the concept of BO regulated in the Financial Action Task Force (FATF) Recommendations. There are 2 (two) similarities in concept between PR 13/2018 and the FATF Recommendation. First, according to the FATF Recommendation,

BO refers to a natural person who ultimately owns or controls another party (ultimate owns or controls), and/or a natural person whose interests are controlled by another person. In addition, BO also refers to natural persons who exercise ultimate effective control over other parties or over legal arrangements. Secondly, the terms ultimate owns or controls and ultimate effective control underline a situation where the implementation of ownership or control is carried out either through direct or indirect control.¹ With this application, identification and verification of BO can be carried out by self-assessment even though in reality it is carried out by the corporation through a representative of the notary as a gate keeper.

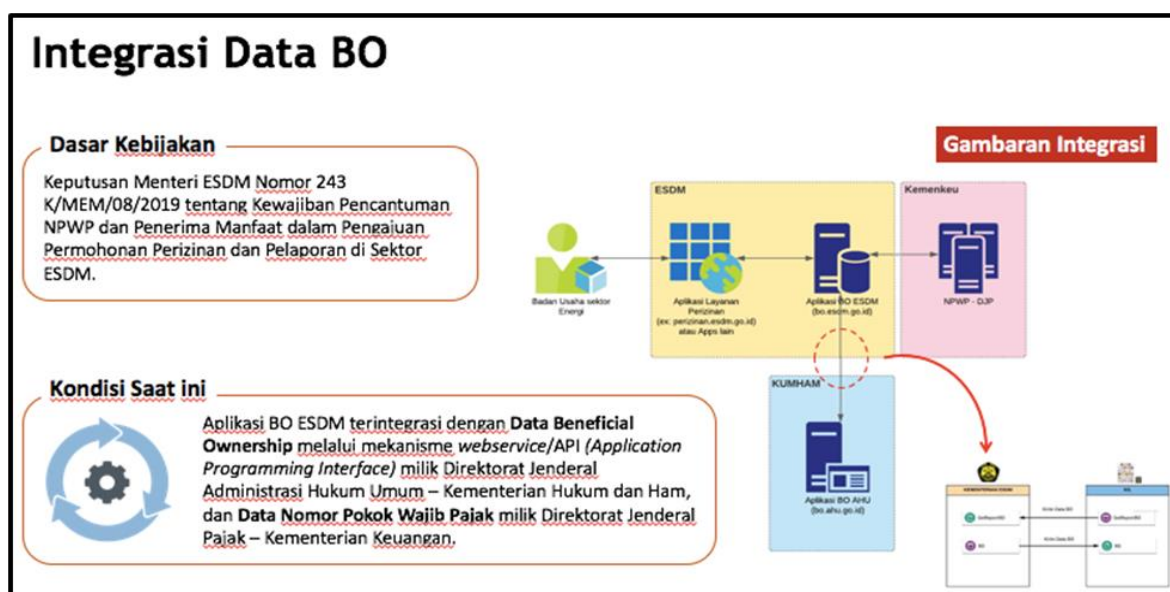
Beneficial Ownership Application is an application provided by the MEMR of the Republic of Indonesia to assist the government to manage companies' registered data. The establishment of the Beneficial Ownership application to meet the needs of policy analysis in the EMR sector and support government performance. To support proper policy analysis, updated, complete and accurate data and information are needed.

The Beneficial Ownership application system is the development of a web-based information system, which can be accessed via a personal computer (PC) or laptop. In the Beneficial Owner application, there are 2 access rights that can use this application, such as the Administrator from the MEMR and also the Company's Business Entity, to manage company data such as adding shareholders, adding directors/commissioners, but besides that, specifically the MEMR Admin can also add Business Entities and manage Users. With the implementation of this system, it is expected to provide convenience for the Ministry of Energy and Mineral Resources, Business Entities and also related parties to manage and utilize Beneficial Ownership Data.

In general, the system built related to the utilization of beneficial ownership data within the MEMR is a system made by integrating the BO application with the application in the existing Licensing service. Where BO is one of the mandatory requirements along with KSWP that must be submitted by the Business Entity when it wants to get services at MEMR. This is stated in the MEMR Ministerial Decree No. 243 K / MEM / 08/2019 concerning the Obligation to Include Taxpayer Identification Number (NPWP) and Beneficiaries in Submitting Licensing and Reporting Applications in the MEMR Sector.

The BO ESDM application is integrated with other services such as BO AHU (bo.ahu.go.id) through a webservice/API (Application Programming Interface)

mechanism for BO data exchange with the Directorate General of AHU - Ministry of Law and Human Rights, and NPWP belonging to the Directorate General of Taxes - Ministry of Finance. As for the general description of Strengthening and Utilizing the Beneficial Ownership Database in the Context of Crime Prevention for Corporations, the Ministry of Energy and Mineral Resources and the Ministry of Law and Human Rights have carried out Memorandum of Understanding No. 04.PJ/05 / MEM / 2019. It was recorded that until December 2021 the information on Beneficial Ownership (BO) of the emr sector was around 2 thousand reporting on the bo.esdm.go.id application.



Source: MEMR Presentation

Figure 22. Concept of BO Data Integration and Extractive Sector Business Licensing

D. SOE Participation in Extractive Sector (Requirement 2.6)

State-Owned Enterprises (SOEs) are business entities in which all or most of the capital is owned by the state through direct participation from separated state assets as regulated by Law No. 4 of 2003 concerning SOEs. Extractive industry is an industry engaged in the extractive sector (including oil, gas, minerals and coal). So that extractive industry SOEs can be defined as business entities in the extractive sector (including oil, gas, minerals and coal), all or most of whose capital is owned by the state.

At the beginning of 2017, SOEs from the extractive sector in Indonesia consisted of 5 (five) companies divided into two companies for the oil and gas sector, namely PT Pertamina (Persero) and PT Perusahaan Gas Negara Tbk (PT PGN), and three companies for the mineral and coal sector, namely PT Aneka Tambang Tbk (PT ANTAM), PT Timah Tbk (PT Timah) and PT Bukit Asam Tbk (PTBA). From December

2017 to 2019, there has been the formation of holding companies for extractive sector SOEs. The formation of holding companies of SOEs is regulated through Governmental Regulations No. 72/2016, with the mechanism of transferring government-owned shares of SOEs to other SOEs that become holding companies. Government-owned shares, which are State Capital Participation in SOEs, are carried out by the central government without going through the mechanism of the State Budget (APBN).

The establishment of BUMN holding in the Minerba sector occurred in December 2017 through Governmental Regulation No. 47/2017 with PT Indonesia Asahan Aluminum (Persero) as the holding company of PT ANTAM, PT Timah, and PTBA. The establishment of BUMN holding in the oil and gas sector occurred in April 2019 through Governmental Regulation No. 6/2019 with PT Pertamina (Persero) as the holding company of PT PGN. Both Governmental Regulations also regulate the revocation of the Persero status of PT ANTAM, PT Timah, PTBA and PT PGN. Based on Governmental Regulation No. 72/2016, these companies are still treated the same as other SOEs even though their Persero status has been revoked. It is stated that subsidiaries of BUMN holding companies are still treated the same to (1) obtain Government assignments or carry out public services; and/or (2) obtain special policies of the state and / or Government, including in the management of natural resources with certain treatment as applied to BUMN^[1].

In the shareholding structure of extractive sector SOEs, the Indonesian government has a portion of share ownership called Dwi Warna shares series A, which gives special authority over the management of the company.

^[1] Government Regulation No. 44/2005 concerning Procedures for Participation and Administration of State Capital in SOEs Article 2A paragraph (7) which emerged with the existence of Government Regulation No. 72 of 2016.

II. State Revenue from Extractive Sector

A. Tax and Non-Tax Revenue (Requirement 4.1)

This section describes data and information on revenue or state revenue from oil and gas and mineral and coal extractive industries. This revenue consists of tax revenue and non-tax state revenue (PNBP).

Revenue in 2021 was realised above the APBN target even though tax incentives were optimally utilised by the business world. This shows that the domestic economy is recovering because revenue from all major sectors of the economy has increased. The upward trend in commodity prices, which is above the APBN assumption, has also contributed to the positive performance of state revenues, especially in customs revenues and natural resources non-tax revenues. Meanwhile, non-tax revenues from ministries/institutions also recorded positive growth in line with increased community activities amid the control of the Covid-19 Pandemic case until the end of 2021.

a) Tax Revenue from Oil, Gas, Coal, and Mineral

In general, tax revenue has increased from 2020. In the 2021 LKPP, oil and gas income tax revenue in 2021 amounting to 52.84 trillion rupiah, an increase of 60% compared to oil and gas income tax in 2020 of 33 trillion rupiah. The oil and gas tax revenue recorded in the 2021 LKPP account is the PBB of Oil and Gas Mining of 11.6 trillion rupiah, lower than in 2020.

The data comes from the LKPP document and its Appendix which can be accessed at the link : <https://djpb.kemenkeu.go.id/portal/id/data-publikasi/publikasi-cetak/laporan-keuangan-pemerintah-pusat-lkpp.html>. A summary of the data is presented in Table 23.

The Mineral and Coal Tax Revenue comes from the Directorate General of Taxes, Ministry of Finance, which is compiled based on the Business Field Classification (KLU).

Table 23. Non Tax State Revenue from Oil and Gas Sector

Data from LKPP 2021:		
Account	Type of State Revenue	Value (Rupiah)
MINYAK DAN GAS BUMI		
41111	Pendapatan PPh Migas	52.839.016.587.122
411316	Pendapatan PBB Pertambangan Minyak Bumi dan Gas Bumi	11.594.155.744.835
TOTAL PAJAK SEKTOR MIGAS		64.433.172.331.957
PERTAMBANGAN MINERAL DAN BATUBARA		
411315	Pendapatan PBB Pertambangan Mineral dan Batubara	2.937.852.802.378
411613	Pendapatan PPN Batubara	389.129.516.345
Data from Ditjen Pajak based on Business Field Classification (KLU):		
KLU	Type of Tax	Value (Rupiah)
05101	Pertambangan Batubara	
	PPh Non-Migas	24.242.821.110.961
	Pajak Lainnya	392.223.512.551
05200	Pertambangan Lignit	
	PPh Non-Migas	17.888.037.905
07101	Pertambangan Pasir Besi	
	PPh Non Migas	19.532.903.317
	PPN	13.440.806.014
07102	Pertambangan Bijih Besi	
	PPh Non Migas	127.808.650.414
	PPN	- 21.052.195.517
07291	Pertambangan Bijih Timah	
	PPh Non Migas	45.750.049.656
	PPN	-1.105.786.196.262
	Pajak Lainnya	24.648.318.703
07292	Pertambangan Bijih Timah Hitam	

	PPh Non Migas	11.570.248.839
	PPN	2.596.373.158
07293	Pertambangan Bijih Bauksit	
	PPh Non Migas	138.743.579.246
	PPN	-52.423.327.727
	Pajak Lainnya	271.904.906
07294	Pertambangan Bijih Tembaga	
	PPh Non Migas	9.059.648.612.157
	PPN	-3.039.575.904.647
	Pajak Lainnya	1.862.439.400.056
07295	Pertambangan Bijih Nikel	
	PPh Non Migas	1.872.902.777.574
	PPN	-766.191.389.196
	Pajak Lainnya	305.167.025
07296	Pertambangan Bijih Mangan	
	PPh Non Migas	1.814.598.146
	PPN	20.968.963
07299	Pertambangan Bahan Galian Lainnya Yang Tidak Mengandung Bijih Besi	
	PPh Non Migas	13.410.930.303
	PPN	10.170.029.420
	Pajak Lainnya	28.000
07301	Pertambangan Emas Dan Perak	
	PPh Non Migas	2.413.716.960.994
	PPN	-1.220.257.969.017
	Pajak Lainnya	422.994.868
07309	Pertambangan Bijih Logam Mulia Lainnya	
	PPh Non Migas	28.944.100.502
	PPN	434.168.673
08919	Pertambangan Mineral, Bahan Kimia dan Bahan Pupuk Lainnya	
	PPh Non Migas	30.350.950.106
	PPN	10.604.402.891
	Pajak Lainnya	59.680.600
08991	Pertambangan Batu Mulia	
	PPh Non Migas	559.789.696
	PPN	145.620.683
TOTAL PAJAK SEKTOR PERTAMBANGAN MINERBA		37.464.942.012.685
TOTAL PAJAK SEKTOR MIGAS & PERTAMBANGAN MINERBA		101.898.114.344.642

b) Non Tax Revenue (PNBP) from Oil, Gas, Coal, and Mineral

The realisation of PNBP from oil and gas in 2021 is IDR 64.99 trillion and IDR 31.62 trillion, respectively. Both increased by around 44.9% and 30.6% respectively from 2020. Meanwhile, Mineral and Coal Mining PNBP in 2021 is IDR 44.84 trillion, an

increase of 111% compared to the 2020 figure. The increase in oil and gas PNBP realisation is estimated to be due to the increase in ICP (Indonesia Crude Price), although it is not accompanied by an increase in oil lifting and an increase in natural gas. Meanwhile, the increase in mineral and coal PNBP realisation is due to the price of mineral and coal commodities and increased world demand.

PNBP from oil and gas and mineral and coal sectors in 2021 is presented in the following table.

Table 24. Non Tax Revenue from Oil, Gas, Coal and Mineral

Account	Type of Revenue State	Value (Rupiah)
MINYAK DAN GAS BUMI		
4211	PNBP Minyak Bumi	64.998.824.686.934
4212	PNBP Gas bumi	31.617.569.168.427
425141	Pendapatan atas Pengelolaan BMN yang Berasal dari KKKS	395.395.237.670
42516	Pendapatan Penjualan dari Kegiatan Hulu Migas	8.141.101.136.553
425818	Pendapatan Denda, Bunga, dan Penalti terkait Kegiatan Usaha Hulu Migas	2.316.302.557
TOTAL PNBP SEKTOR MIGAS		105.155.206.532.141
PERTAMBANGAN MINERAL DAN BATUBARA		
4213	PNBP Pertambangan Mineral dan Batubara	44.835.418.882.229
42133	Pendapatan Iuran Produksi/Royalti Pertambangan Mineral dan Batubara	43.756.801.235.317
425111	Pendapatan Penjualan Hasil Tambang Batubara	30.608.738.848.806
425142	Pendapatan atas Pengelolaan BMN yang Berasal dari Kontraktor PKP2B	5.120.111.999
TOTAL PNBP SEKTOR PERTAMBANGAN MINERBA		75.449.277.843.034
TOTAL PNBP MIGAS & MINERBA		180.604.484.375.175

B. In-Kind Revenue (Requirement 4.2)

The 2019 EITI Standard requires reporting of sales of the government's share received in-kind. In Indonesia, in the revenue sharing scheme for the oil and gas sector, there is in-kind revenue sharing in the form of Oil and Gas Natural Resources PNBP (Government Lifting) and Other PNBP, namely Crude Oil Revenue Domestic Market Obligation (DMO), while for the mineral and coal sector all state revenues are in the form of cash and there is no in-kind revenue. The amount of in-kind revenue in the oil and gas sector in 2021 in the form of Government Lifting is 103,061 MBbls.

C. Financial Transactions of SOEs with the Government (Requirement 4.5)

In 2021, SOEs' financial transactions with the Government that reflect SOEs' contributions to the Government are as follows:

Table 25. SOEs Financial Transactions with Government

No	SOE Name	2020	2021
1	PT Pertamina		
	a. Tax	Rp. 92,67 Trillion	Rp.116,53 Trillion
	b. Dividends	Rp. 8,50 Trillion	Rp. 4,00 Trillion
	c. Non-Tax Revenues	Rp. 25,54 Trillion	Rp. 46,89 Trillion
	d. Crude Oil and/or Condensate State Share	Rp. 70,03 Trillion	Rp. 97,28 Trillion
	e. Profit	US\$574,27 Million	US\$2.045,66 Million
	f. Signature Bonus	-	Rp. 324,7 Billion
2	PT Inalum		
	a. Tax	Rp. 3.070 Billion	Rp. 4.485 Billion
	b. Mining Royalty	Rp. 1.561 Billion	Rp. 2.696 Billion
	c. Other Non-Tax Revenues	Rp. 255 Billion	Rp. 766 Billion
	d. Profit	Rp. 1.820 Billion	Rp. 14.325 Billion

Source: Ministry of SOE

For the value of SOE loans recorded in 2020 and 2021 are as follows:

Table 26. Value of SOE Loans

PERTAMINA	Short Term Loan		Long Term Loan		Obligasi	
	2020	2021	2020	2021	2020	2021
Nilai Pinjaman	USD 5.402,49 Juta	USD 4.027,07 Juta	USD 734,5 Juta	USD 1.261,8 Juta	USD 2.968,23 Juta	USD 1.899,12 Juta
Tujuan Peminjaman	Modal Kerja, Proyek dan Investasi					
Jangka Waktu	< 1 tahun		>1 tahun		>1 tahun	
Suku Bunga	USD 0,58% - 4,20% IDR 4,15% - 12,00%	USD 0,45% - 2,90% IDR 5,00% - 11,50%	USD 1,16% - 3,68% IDR 6,31% - 12,50%	USD 1,16% - 3,68% IDR 6,31% - 12,50%	3,10% - 9,00%	1,40% - 9,00%
Saldo per akhir tahun	USD 133,92 juta	USD 817,57 juta	USD 3.521,16 juta	USD 4.390,17 juta	USD 15.005,83 juta	USD 16.412,21 juta
INALUM	Perbankan		Supplier Financing		Obligasi	
	2020	2021	2020	2021	2020	2021

Nilai Pinjaman	Rp.18.764 Miliar	Rp.29.09 5 Miliar	Rp.3.617 Miliar	Rp.5.341 Miliar	Rp.35.263 Miliar	
Tujuan Peminjaman	1. Modal Kerja 2. Investasi 3. Refinancing 4. Proyek Strategis					
Jangka Waktu	< 1 tahun & > 1 tahun		< 1 tahun		> 1 tahun	
Suku Bunga	USD : 1,25% - 2,75%/CO F + 1,00%/LIB OR + 1,25% - 3,13% IDR: 4,50% - 10,00%/LP S + 3%	USD : 0,5% - 3,00%/C OF + 1,00% - 1,50%/LI BOR + 1,20% - 2,20% IDR: 5,35% - 10,00%	COF + 0,75%; COF + 1,75%; 7,90%; 8,00%	COF + 0,75%; COF + 1,50%; 5,60%	4,75% - 5,80%	

D. Payment to Regional Government (Requirement 4.6)

Direct payments by companies to local governments are made based on local regulations and based on commitments between companies and local governments. Based on the Production Sharing Contract (PSC), indirect taxes including PDRD are borne by the government so that for PSCs with the concept of assume and discharge, the PDRD billed by the local government to the KKKS will be paid by the central government (DG Budget) to the local government. PDRD is a deduction factor in the calculation of oil and gas PNBP. Meanwhile, KKKS signed after Governmental Regulations No. 79/2010 was issued and the concept of assume and discharge does not apply, the PDRD paid by oil and gas companies to the local government can be calculated as a component of cost recovery.

In oil and gas companies, the total PDRD that has been paid by:

- The Central Government (DG Budget) to the Local Government for PDRD (assume and discharge) is Rp. 91.4 billion.
- Oil and gas KKKS companies directly to the local government for PDRD is 52 billion Rp dan 29 thousand USD refer to questionnaire data from oil and gas companies regard to the payment to the local government.

In mineral and coal sector companies, direct payment to local government is based on company questionnaires on payments to local governments. The amount paid by the company during 2021 amounted to Rp1.89 Trillion and USD48.38 Million.

III. Social and Environmental Expenditures and Environmental Impacts

The company's obligation to carry out social and environmental responsibility (TJSL) is regulated in Article 74 of Legislation No. 40/2007 concerning Limited Liability Companies. Basically, social and environmental responsibility is an inherent part of a business activity where the company needs social license support from the community where the company conducts its business activities. However, social responsibility (CSR) is voluntary, so the amount of funds spent is not regulated.

Regulations related to PKBL are regulated in the Regulation of the Minister of SOEs No PER-02/MBU/7/2017, concerning the Second Amendment to the Regulation of the Minister of SOEs No PER-09/MBU/07/2015, concerning SOE Partnership and Community Development Programmes while this programme is published on the website <http://infopkbl.bumn.go.id>.

Table 27. Form of CSR Program

FIELD	FORM
Infrastructure	Road construction, improvement of clean water supply, construction of social buildings such as: sports hall, government hall, mosque/church, rural electricity facilities.
Economy	Small business assistance, micro-capital assistance, plant or livestock seedling assistance
Education	Scholarships, training for teachers, teaching facilities, cultural programs
Health	Medical supplies, surgery assistance, health campaigns and education, construction of health centers
Environment	Environmental education, environmental conservation campaigns, waste management
Donate	Disaster donations, donations for organizing religious activities, provision of revolving funds, corporate facility loans for community activities.

A. OIL AND GAS SECTOR

In carrying out exploration and production activities, the upstream oil and gas industry always pays attention to environmental protection in preserving Indonesia's nature. In this case, the Government assigns SKK Migas to continue to supervise and control the entire implementation of KKKS environmental management activities, from the exploration, production to post-operation stages.

SKK Migas places Safety, Occupational Health and Environmental Protection (K3LL) as one of the important procedures. Supervision, evaluation including regular assessments are carried out by SKK Migas.

K3LL performance assessment activities are carried out twice, namely:

- a. Assessment Program for Improvement of Company Performance in Environmental Management (Proper) in accordance with the target and watershed rehabilitation in accordance with the target.
- b. The second K3LL assessment conducted by the Minister of Environment and Forestry.

In 2021, 90% of PSC contractors are targeted to receive compliance criteria (blue), 40% of PSC Contracts are targeted to receive More than Compliance criteria (Green or Gold).

In the 2021 year-end assessment, the number of PSC Contractors meeting the Compliance (Blue) 97.31% or 31 PSC Contractors, while Contractors who received More than Compliance criteria (Green or Gold) amounted to 55.1% or around 38 PSC Contractors.

When compared between the 2019-2020 Proper and the 2020-2021 period, it appears to be one additional participant. There were 70 participants in 2019-2020 while there were 71 participants in 2020-2021.

There is ranking improvement in 2021 compared to 2020. Gold Proper increased by two PSC Contractors, from the original six to 8 PSC Contractors.



Figure 23. Number of KKKS participate in Proper

■ Emas ■ Hijau ■ Merah ■ Abu-Abu ■ Hitam

Likewise, the Green Proper increased by 4 PSC Contractors, from 26 to 30 PSC Contractors. While the Blue Proper Contractors have decreased, some have moved to Green Proper and 1 down to Red Proper.

As for the watershed rehabilitation program, which is an obligation and use of forest areas based on the Forest Area Borrowing and Use permit / Forest Area Use Approval and Land Recovery in 2021, SKK Migas is considered 100% able to meet the targets set based on the stages of watershed rehabilitation activities where it has succeeded in planting 1.2 million trees on an area of 1,838 hectares.

Table 28. Watershed Rehabilitation Activities in 2021

No.	KKKS	2021	
		Area of Land (Ha)	Number of Trees
1.	BOB PT BSP	420	349.140
2.	PHM	760	262.658
3.	Pertamina EP	250	245.000
4.	BOB PT BSP	193	173.580
5.	PHM	71	78.100
6..	Petrogas Basin	110	62.227
7.	PCJL	34	52.360
Total		1.838	1.223.065

In addition to monitoring the area of land planted with trees, in order to support the low carbon program, SKK Migas also includes a series of other programs aimed at reducing carbon emissions in the upstream oil and gas working area in the SKK Migas plan and strategy program. In 2021, SKK Migas included initiatives for activities to reduce low carbon in the strategic plan so that their implementation is closely monitored.

In addition, in running a sustainable community empowerment program, SKK Migas and KKKS always involve community participation through a series of interaction and discussion processes. The involvement process is carried out from the beginning of program planning to the monitoring and evaluation process so that the programs implemented can be right on target, useful and can become a way of independence for the community. For 2021, the cost allocation for the PPM program in the oil and gas sector has decreased compared to 2022.

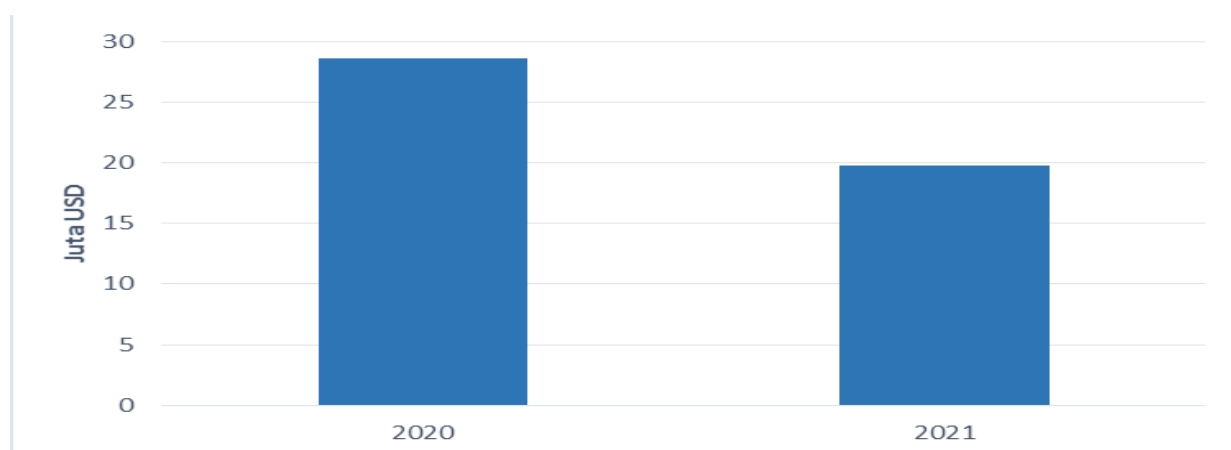


Figure 24. Cost Allocation for the PPM Program in Oil and Gas

B. Mineral and Coal Sector

Governmental Regulation No. 23/2010 on the Implementation of Mineral and Coal Mining Business Activities requires Mineral and Coal Mining Companies to conduct Community Development and Empowerment Programs (PPM) as a manifestation of social responsibility. The implementation regulation of PPM is regulated by Ministerial Regulation of MEMR No. 25/2018 concerning Mineral and Coal Mining Business, which regulates the company's obligation to develop a master plan for the Community Development and Empowerment program.

(PPM) is guided by a blueprint containing plans, strategies, and integrated development that contains the direction of PPM policies in the province. The master plan must contain a community development and empowerment program plan during the production operation period until the post-mining stage.

PPM is an effort to encourage the improvement of the economy, education, socio-culture, health, and environment of the community around the mine, both individually and collectively so that the level of life of the community around the mine becomes better and more independent. The MEMR Decree No. 1824 K/30/MEM/2018 regulates the guidelines for implementing PPM. The types of programs included in the PPM program of mineral and coal companies are as follows:

- a. Education
- b. Health
- c. Real income level
- d. Economic independence
- e. Social and cultural
- f. Providing opportunities to local communities in environmental management
- g. Establishment of community institutions to support PPM
- h. Infrastructure

Cost allocations for PPM programs from KK, PKP2B, IUP and IUPK companies have increased for 2020 – 2021.

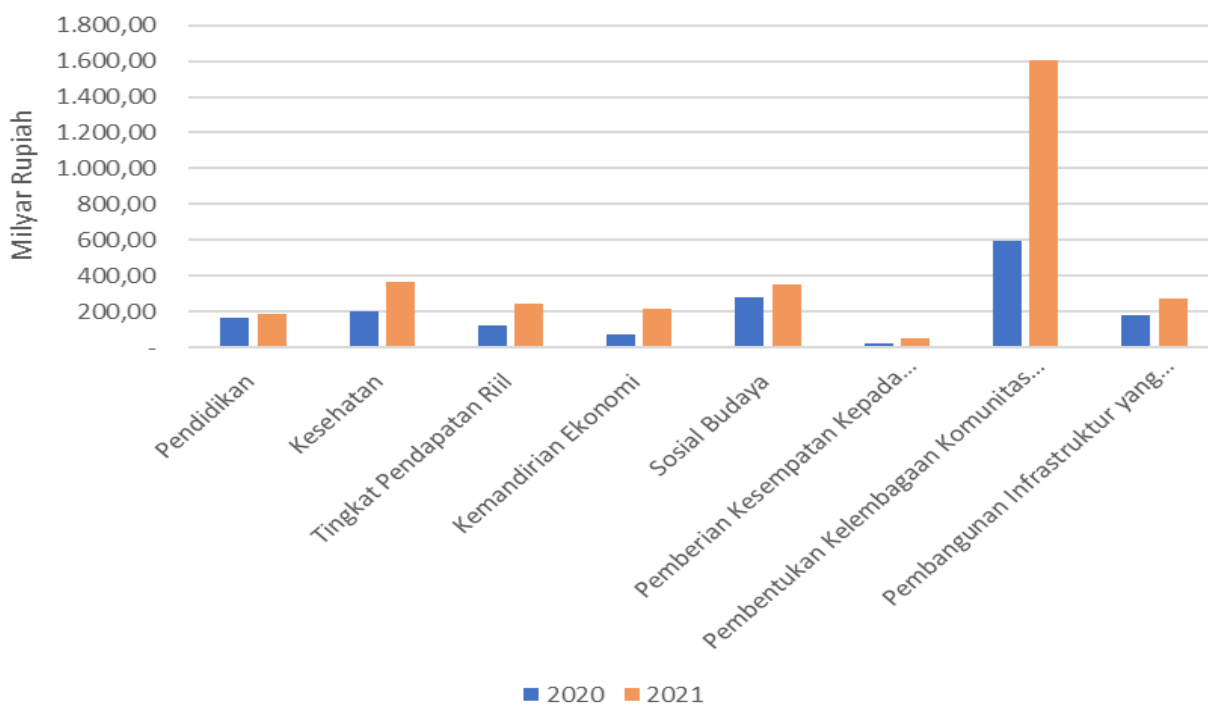


Figure 25. PPM Cost Allocation in Mineral and Coal Sector

Source: Directorate General of Mineral and Coal

The realization of PPM costs increased significantly in 2021, which is 99.89% of the realization of PPM costs in 2020. According to the provisions in Permen of MEMR Number 25/2018 Article 38 paragraph 6 which states that in the event of an increase in production capacity carried out by holders of Production Operation IUP and Production Operation IUPK, these companies are required to increase the PPM program costs.

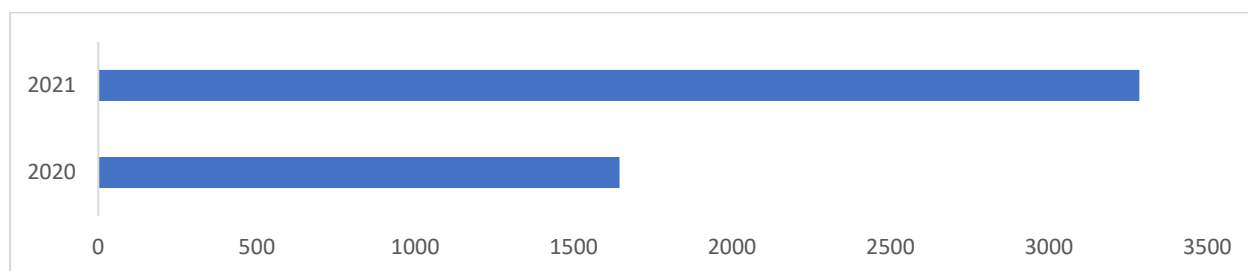


Figure 26. Realization of PPM Costs in the Minerba Sector in 2020-2021 (IDR Billion)

Source: Directorate General of Mineral and Coal

Mining activities are potentially changing the landscape and environmental quality. Therefore, to avoid the negative impacts of landscape change, the government as a

regulator requires companies to carry out environmental management, such as to carry out reclamation and post-mining activities.

In the Minerba sector, reclamation and post-mining activities are included in the stages of a mining activity. Reclamation and post-mining activities are regulated in Governmental Regulation No. 78/2010 on reclamation and post-mining, which among other things stipulates that IUP and IUPK holders are obliged to prepare, implement, report on reclamation and post-mining and place reclamation and post-mining guarantees.

Reclamation is an activity carried out throughout the stages of Mining Business to organize, restore, and improve the environment and ecosystems quality so that they can function again according to their designation. Post-mining is a planned, systematic, and continuous activity after the end of part or all of the Mining Business activities to restore the function of the natural environment and social functions according to local conditions throughout the mining area.

To implement the provisions of GR No. 78/2010, the government issued MEMR Ministerial Regulation No. 26/2018 on the Implementation of Good Mining Practices and Minerba Mining Supervision. The Permen states that IUP and IUPK holders are obliged to submit Reclamation and Post-mining plans, carry out Reclamation and Post-mining, report on the implementation of Reclamation and Post-mining and place Reclamation and Post-mining guarantees.

To provide guidelines for Reclamation and Post-mining activities, the government issued MEMR Ministerial Decree No. 1827 K/30/MEM/2018 of 2018 concerning Guidelines for the Implementation of Good Mining Engineering Principles. The Decree provides guidelines for the preparation of Reclamation and Post-mining plans, implementation, reporting, and placement of Reclamation and Post-mining guarantees.

Reclamation and post-mining guarantees in 2019 – 2021 can be seen in the following table:

Table 29. Realization of Reclamation and Post-Mining Guarantee Placement in 2019-2021

Data Type	Unit	2020	2021
Realization of Reclamation Guarantee	Rupiah	1.526.923.565.187	1.517.047.829.429
Realization of Post-Mining Guarantee	Rupiah	5.126.655.868.204	5.780.232.858.257

Source: Directorate General of Mineral and Coal

Reclamation and post-mining implementation activities must be submitted by IUP and IUPK holders every 1 (one) year to the Minister through the Director General or Governor in accordance with their authority. Progress on the implementation of

reclamation activities is also reported in the quarterly report of the Activity and Budget Plan (RKAB).

The realization of Reclamation activities in 2021 is 9,344 Ha from the plan of 7,025 Ha. activities realization. Reclamation activities in 2020 – 2021 can be seen in the following table:

Table 30. Reclaimed Land Area in 2020-2021

Year	Target	Realization	%
2020	7000 Ha	9694 Ha	138,49%
2021	7025 Ha	9344 Ha	133,01%

Source: Directorate General of Mineral and Coal

APPENDIX

LIST OF COMPANY THAT HAVE SUBMITTED QUESTIONNAIRE

(Disaggregation data based on questionnaire from company could be accessed on eiti.esdm.go.id)

List of Oil and Gas Company that Have Submitted Questionnaire for ETI Report
2021

1.	BP BERAU, LTD. (BP TANGGUH)	39.	PERTAMINA EP CEPU ADK, PT
2.	BP MUTURI HOLDINGS B.V (BP TANGGUH)	40.	PERTAMINA EP, PT
3.	BP WIRIAGAR LTD (BP TANGGUH)	41.	PERTAMINA HULU KALIMANTAN TIMUR, PT
4.	BUMI SIAK PUSAKO, PT - BOB PERTAMINA HULU	42.	PERTAMINA HULU MAHAKAM, PT
5.	CHEVRON MAKASAR, LTD.	43.	PERTAMINA HULU SANGA SANGA, PT
6.	CHEVRON PACIFIC INDONESIA, PT	44.	BENUO TAKA WAILAWI, PT
7.	CHEVRON RAPAK, LTD	45.	PETROCHINA INTERNATIONAL BANGKO, LTD
8.	CITIC SERAM ENERGI, LTD.	46.	PETROCHINA INTERNATIONAL JABUNG, LTD
9.	CONOCOPHILLIPS (GRISSIK), LTD.	47.	PETROGAS (BASIN), LTD.
10.	EMP BENTU, LTD.	48.	PETROGAS (ISLAND), LTD.
11.	ENERGY EQUITY EPIC (SENGKANG)	49.	PETRONAS CARIGALI KETAPANG II
12.	ENI EAST SEPINGGAN, LTD.	50.	PHE JAMBI MERANG, PT
13.	ENI MUARA BAKAU BV	51.	PHE KAMPAR, PT
14.	HUSKY-CNOOC MADURA, LTD.	52.	PHE NORTH SUMATRA OFFSHORE, PT
15.	IMBANG TATA ALAM, PT	53.	PHE NSB
16.	JINDI SOUTH JAMBI B CO. LTD	54.	PERTAMINA HULU ROKAN, PT
17.	JOB PERTAMINA - MEDCO E&P SIMENGGARIS, PT	55.	PHE OGAN KOMERING, PT
18.	JOB PERTAMINA - MEDCO E&P TOMORI SULAWESI, PT	56.	PHE ONWJ, PT
19.	KALREZ PETROLEUM (SERAM), LTD	57.	PHE OSES, PT
20.	KANGEAN ENERGY INDONESIA, LTD	58.	PHE RAJA TEMPIRAI, PT
21.	MEDCO ENERGI BANGKANAI LTD.	59.	PHE RANDUGUNTING, PT
22.	MEDCO ENERGI SAMPANG PTY. LTD.	60.	PHE SIAK, PT
23.	MEDCO ENERGI MADURA OFFSHORE PTY. LTD.	61.	PHE TUBAN EAST JAVA, PT
24.	MEDCO E&P INDONESIA, PT	62.	PHE WEST MADURA OFFSHORE, PT
25.	MEDCO E&P LEMATANG, PT	63.	PREMIER OIL NATUNA SEA B. V
26.	MEDCO E&P MALAKA, PT	64.	SAKA ENERGI MURIAH LTD
27.	MEDCO E&P NATUNA, LTD	65.	SAKA INDONESIA PANGKAH, LTD
28.	MEDCO E&P RIMAU, PT	66.	SARANA PEMBANGUNAN RIAU LANGGAK, PT
29.	MEDCO E&P TARAKAN	67.	SELE RAYA BELIDA, PT
30.	MINARAK BRANTAS GAS INC.	68.	SELE RAYA MERANGIN DUA, PT
31.	EXXONMOBIL CEPU, LTD	69.	STAR ENERGY (KAKAP), LTD
32.	MONTD'OR OIL TUNGKAL, LTD.	70.	TATELY N. V
33.	MONTD'OR SALAWATI, LTD	71.	TEXCAL MAHATO EP, LTD.
34.	ODIRA ENERGY KARANG AGUNG, PT	72.	TIARA BUMI PETROLEUM, PT
35.	PERTAMINA HULU ENERGI SIMENGGARIS, PT	73.	TROPIK ENERGY PANDAN, PT
36.	PERTAMINA HULU ENERGI TOMORI SULAWESI, PT		
37.	PASIR PETROLEUM RESOURCES, LTD		
38.	PEARL OIL (SEBUKU), LTD / MUBADALA PETROLEUM INDONESIA		

List of Coal and Mineral Company that Have Submitted Questionnaire for ETI Report
20211

1.	ADARO INDONESIA	41.	KARYA USAHA PERTIWI
2.	ADIMITRA BARATAMA NUSANTARA	42.	KITADIN
3.	ALAM JAYA BARAPRATAMA	43.	LANNA HARITA INDONESIA
4.	ANEKA TAMBANG TBK	44.	MAHAKAM SUMBER JAYA
5.	ANGSANA JAYA ENERGI	45.	MAKMUR LESTARI PRIMATAMA
6.	ANTANG GUNUNG MERATUS	46.	MANAMBANG MUARA ENIM
7.	ARTHA TUNGGAL MANDIRI	47.	MANDIRI INTIPERKASA
8.	ARUTMIN INDONESIA	48.	MARUNDA GRAHA MINERAL
9.	ARZARA BARAINDO ENERGITAMA	49.	MEGA MULTI ENERGI
10.	ASMIN BARA BRONANG	50.	MEGAH MULIA PERSADA JAYA
11.	BARA PRIMA PRATAMA	51.	MENARA CIPTA MULIA
12.	BARA TABANG	52.	MITRA STANIA PRIMA
13.	BARAMULTI SUKSESARANA	53.	MITRABARA ADIPERDANA
14.	BATUTUA KHARISMA PERMAI	54.	MUARA ALAM SEJAHTERA
15.	BERAU COAL	55.	NUSANTARA BERAU COAL
16.	BHARINTO EKATAMA	56.	PERKASA INAKAKERTA
17.	BHUMI RANTAU ENERGI	57.	PRIMA MULIA SARANA SEJAHTERA
18.	BINTANG DELAPAN MINERAL	58.	SINGLURUS PRATAMA
19.	BORNEO INDOBARA	59.	SUNGAI DANAU JAYA
20.	BUKIT ASAM TBK	60.	SUPRABARI MAPANINDO MINERAL
21.	BUMI MERAPI ENERGI	61.	TAMBANG BUMI SULAWESI
22.	BUMI SUKSESINDO	62.	TAMBANG DAMAI
23.	CAKRAWALA DINAMIKA ENERGI	63.	TANAH BUMBU RESOURCES
24.	CERENO ENERGI SELARAS	64.	TEGUH SINAR ABADI
25.	DUTA TAMBANG REKAYASA	65.	TELEN ORBIT PRIMA
26.	FAJAR SAKTI PRIMA	66.	TIMAH (PERSERO) TBK
27.	FIRMAN KETAUN PERKASA	67.	TRIARYANI
28.	FREEPORT INDONESIA	68.	TRIMEGAH BANGUN PERSADA
29.	GAG NIKEL	69.	TRISENSA MINERAL UTAMA
30.	GUNUNGBAYAN PRATAMACOAL	70.	TRUBAINDO COAL MINING
31.	HAMPARAN MULYA	71.	VALE INDONESIA TBK
32.	INDOMINCO MANDIRI	72.	VENUS INTI PERKASA
33.	INDOMINING	73.	WAHANA BARATAMA MINING
34.	JEMBAYAN MUARABARA		
35.	JORONG BARUTAMA GRESTON		
36.	KADYA CARAKA MULIA		
37.	KALIMANTAN ENERGI LESTARI		
38.	KALTIM PRIMA COAL		
39.	KARTIKA SELABUMI MINING		
40.	KARYA BUMI BARATAMA		

Payment from Oil and Gas Company
Income Tax and PBB Oil and gas per Company

Nama Kontraktor (Seluruh KKKS Migas)	2021		2020	
	PPN (Rp)	PBB (Rp)	PPN (Rp)	PBB (Rp)
ENI AMBALAT LTD.	-	10.794.592.613	-	12.399.588.436
MEDCO ENERGI BANGKANAI LTD.	26.289.680.272	-	-	-
PETROCHINA <i>INTERNATIONAL</i> BANGKO LTD.	10.097.512.925	-	-	-
PT GREGORY GAS PERKASA	-	-	-	-
PT SELE RAYA BELIDA	11.958.913.097	-	-	-
BP BERAU LTD	1.562.577.353.909	632.418.201.874	1.019.421.333.907	834.676.591.124
TIS PETROLEUM E&P BLORA PTE. LTD	-	-	-	-
STARBORN ENERGY BONTANG PTE. LTD.	-	-	-	-
KRISENERGY (SATRIA) LTD.	-	-	-	-
BUNGA MAS <i>INTERNATIONAL</i> COMPANY	-	-	-	-
PT. PUTINDO BINTECH	-	-	-	-
EXXONMOBIL CEPU LTD.	153.435.835.856	-	100.208.553.947	-
BOB PERTAMINA – BUMI SIAK PUSAKO	46.909.791.448	129.942.856.145	47.184.754.624	149.742.635.557
CONOCOPHILIPS (GRISSIK) LTD.	1.208.904.233.958	682.298.454.360	256.856.395.080	-
NORTHERN YAMANO TECHNOLOGY OIL	-	-	-	-
CHEVRON GANAL LTD.	-	-	-	-
PT TRANSASIA ENERGY RESOURCES	-	-	-	-
PT SATUI BASIN GAS	-	-	-	-
PT TRISULA CBM ENERGI	-	-	-	-
PT. EAST OGAN METHANE	-	-	-	-
Indon CBM Ltd.	-	-	-	-
VICO CBM	-	-	-	-
PT VISI MULTI ARTHA	-	-	-	-

PETROCHINA INTERNATIONAL JABUNG LTD.	273.402.516.290	232.065.444.000	170.070.822.452	-
STAR ENERGY (KAKAP) LTD.	43.889.284.005	-	39.727.133.466	-
KANGEAN ENERGY INDONESIA LIMITED	87.813.502.625	133.041.115.549	103.400.011.022	-
PT ODIRA ENERGY KARANG AGUNG	3.745.742.993	-	-	-
Genting Oil Kasuri Pte, Ltd.	-	-	-	-
PC KETAPANG II LTD	171.832.735.641	86.766.753.007	183.854.961.534	-
OPHIR ENERGY INDONESIA (KOFIAU) 1 LTD.	-	-	-	-
EMP (KORINCI BARU) LTD.	-	-	-	-
ENI KRUENG MANE, LTD	-	-	-	-
PT SPR LANGGAK	1.942.558.783	-	-	-
JADESTONE ENERGY (LEMANG) PTE. LTD.	-	-	-	-
PT. KALISAT ENERGI NUSANTARA	-	-	-	-
OPHIR INDONESIA (MADURA OFFSHORE) PTY LTD.	83.832.957.601	34.105.772.480	72.762.229.832	-
HUSKY-CNOOC MADURA LTD.	361.022.125.083	116.553.593.361	349.408.525.209	-
CUE KALIMANTAN PTE. LTD.	-	-	-	-
CHEVRON MAKASSAR LTD.	17.640.806.129	-	20.933.299.723	-
PT. SELE RAYA MERANGIN DUA	40.304.243.452	-	36.174.178.464	-
ENI MUARA BAKAU BV	275.154.504.674	-	553.751.563.519	-
SAKA ENERGY MURIAH	-	-	10.781.821.891	-
BP MUTURI HOLDINGS BV	-	632.418.202.874	-	834.676.591.124
PREMIER OIL NATUNA SEA B.V.	71.745.829.379	-	110.251.412.274	-
SPE PETROLEUM LTD.	-	-	-	-
MANDIRI ARAFURA UTARA LIMITED	-	-	-	-
PT. MEDCO ENERGI NATUNA TIMUR	267.250.404.952	-	-	-
AWE (NORTHWEST NATUNA) PTE. LTD.	-	-	-	-
PHE NUNUKAN COMPANY	-	-	-	-
TATELY NV.	23.376.050.041	-	21.587.108.472	-
PT TROPIK ENERGY	15.320.984.429	-	20.853.754.556	-

SAKA INDONESIA PANGKAH LIMITED	110.315.948.521	-	84.174.112.516	-
PASIR PETROLEUM RESOURCES LIMITED	-	-	-	-
PT PERTAMINA EP	418.525.869.095	1.818.530.484.068	664.983.458.288	2.127.687.346.865
PT. PHE Randugunting	-	-	-	-
CHEVRON RAPAK LTD	28.356.597.506	-	61.842.410.062	-
PT. MEDCO E&P RIMAU	29.783.323.019	95.898.009.436	50.015.236.173	116.471.469.045
REPSOL SAKAKEMANG B.V.	-	-	-	-
MEDCO ENERGI SAMPANG PTY. LTD.	24.952.011.840	30.101.458.897	25.960.775.550	32.469.850.982
PEARL OIL (SEBUKU) LTD.	17.359.139.240	66.686.233.677	-	-
PT SUMA SARANA	-	-	-	-
ENERGY EQUITY EPIC (SENGKANG) PTY. LTD.	-	-	-	-
JOB PERTAMINA - MEDCO TOMORI SULAWESI	50.900.585.941	-	27.906.353.147	-
JOB PERTAMINA-MEDCO SIMENGGARIS PTY.LTD	929.896.787	-	-	-
SDA SOUTH BENGARA II PTE. LTD.	-	-	-	-
PT ENERGI MINERAL LANGGENG	-	-	-	-
MEDCO E&P NATUNA LTD.	267.250.404.952	324.857.228.653	337.532.503.199	413.389.493.303
PT SAKA INDONESIA SESULU	-	-	-	-
MEDCO SOUTH SOKANG B.V.	-	-	-	-
PT.MEDCO E&P INDONESIA	59.887.420.801	116.126.246.789	150.695.923.114	136.639.104.836
PT. Rizki Bukit Barisan Energi	-	-	-	-
PT MEDCO E&P TARAKAN	12.280.824.305	9.490.398.763	7.105.317.550	17.228.676.317
MANHATTAN KALIMANTAN INVESTMENT PTE. LTD.	-	-	-	-
PT. EMP TONGA	-	-	-	-
PREMIER OIL TUNA B.V.	71.745.829.379	-	110.251.412.274	-
MONTD'OR OIL TUNGKAL LTD.	-	-	-	-
PT. Pandawa Prima Lestari	-	-	-	-
PT TIARA BUMI PETROLEUM	3.260.170.633	-	3.279.457.575	-
OPHIR ENERGY INDONESIA (WEST PAPUA IV) 1 LTD.	-	-	-	-

MONTD'OR (SALAWATI) LIMITED	1.909.899.058	-	-	-
ENI WEST TIMOR LIMITED	-	-	-	-
BP. WIRIAGAR LTD.	-	632.418.202.874	-	834.676.591.124
PT SAKA ENERGI WOKAM	-	-	-	-
PT PERTAMINA HULU ENERGI ABAR	-	-	-	-
PT PERTAMINA EP CEPU ADK	-	786.607.322	-	786.552.722
PT PERTAMINA HULU ENERGI ANGGURSI	-	-	-	-
ENI ARGUNI I LIMITED	-	-	-	-
REPSOL EXPLORACION ARU S.L.	-	-	-	-
KE BABAI TANJUNG LIMITED	-	-	-	-
INPEX BABAR SELARU LTD.	-	-	-	-
PT. BARADINAMIKA CITRA LESTARI	-	-	-	-
EMP BENTU	-	39.235.268.194	-	-
BUKIT ENERGY BOHOROK PTE.LTD.	-	-	-	-
PT PERTAMINA HULU ENERGI AMBALAT TIMUR	-	-	-	-
EMP GEBANG LIMITED	-	-	-	2.736.804.939
PT BANGKANAI ENERGI RESOURCES	-	-	-	-
PT BANGKANAI JAYA PERKASA	-	-	-	-
KONSORSIUM PT SELE RAYA RESOURCES - PT ANDALAS METANA ENERGI	-	-	-	-
PT TRANSASIA CBB - BP KAPUAS I LIMITED	-	-	-	-
PT KAPUAS CBM INDONESIA - BP KAPUAS II LIMITED	-	-	-	-
PT GAS METHAN UTAMA - BP KAPUAS III LIMITED	-	-	-	-
INDO CBM SUMBAGSEL 2 PTE. LTD.	-	-	-	-
PT INTI GAS ENERGI - PT BUKIT ASAM (PERSERO) TBK.	-	-	-	-
PT PERTAMINA HULU ENERGI KAMPAR	-	27.213.869.854	-	27.944.574.313
PT MENTARI PAMBUANG INTERNASIONAL	-	-	-	-
PT MEDCO E&P LEMATANG	-	11.066.761.105	4.164.194.312	12.471.507.953

HUSKY LIMAN LIMITED	-	-	-	-
PT PERTAMINA HULU MAHAKAM	-	600.878.011.840	-	858.768.685.622
TEXCAL MAHATO EP LTD.	-	343.087.000	-	-
INPEX MASELA LTD.	-	-	-	700.900.000
PT ADACO ENERGY	-	-	-	-
PACIFIC OIL & GAS (MNK KISARAN) LTD.	-	-	-	-
PT PHE MNK SUMATERA UTARA	-	-	-	212.471.036
ENI NORTH GANAL LIMITED	-	-	-	-
PC NORTH MADURA II LTD	-	-	-	-
TECHWIN ENERGY NORTHEAST MADURA LIMITED	-	-	-	-
SDA MANGKALIHAT PTE. LTD.	-	-	-	-
CONRAD PETROLEUM (V) LTD.	-	-	-	-
ENI INDONESIA OTS 1 LTD.	-	-	-	-
KRISENERGY (SAKTI) B.V.	-	-	-	-
PT. MANDIRI PANCA USAHA	-	-	-	-
PT PERTAMINA HULU ENERGI SIAK	-	14.749.425.742	-	17.873.305.464
TECHWIN ENERGY SOUTH BETUNG LIMITED	-	-	-	-
PT EMP TUNAS ENERGI	-	-	-	-
KAU 2 PTE. LTD.	-	-	-	-
PT. BENUO TAKA WAILAWI	-	-	-	1.575.824.131
MEDCO ENERGI WEST BANGKANAI LTD.	-	-	44.678.932.004	-
PT PHE WMO	-	130.250.078.051	-	175.572.827.311
MUBADALA PETROLEUM (WEST SEBUKU) LTD	17.359.139.240	-	-	-
KUFPEC INDONESIA (ANAMBAS) B.V.	-	-	-	-
MP (ANDAMAN 1) RSC LTD.	-	-	-	-
PREMIER OIL ANDAMAN LTD.	-	-	-	-
PT MINARAK BANYUMAS GAS	-	-	-	-
MINARAK BRANTAS GAS INC.	-	9.351.721.983	-	14.005.116.056

KALREZ PETROLEUM (SERAM) LTD	2.350.822.433	4.143.702.973	4.132.060.390	5.859.157.423
PT COGEN NUSANTARA ENERGI	-	-	-	-
WEST NATUNA EXPLORATION LTD.	-	-	-	-
ENI EAST GANAL LTD	-	-	-	-
PT PERTAMINA HULU KALIMANTAN TIMUR	-	120.348.796.344	-	164.835.977.891
ENI East Sepinggan Ltd.	-	-	-	-
BALAM ENERGY PTE. LTD.	-	-	-	-
PT MEDCO CBM PENDOPO - DART ENERGY (MURALIM) PTE. LTD.	-	-	-	-
DART ENERGY (TANJUNG ENIM) PTE. LTD.	-	-	-	-
PT PERTAMINA HULU ENERGI JAMBI MERANG	-	1.818.530.484.068	-	2.127.687.346.865
PETROGAS (BASIN) LTD.	17.764.068.642	41.116.727.309	55.323.945.899	52.238.068.770
PT HARPINDO MITRA KHARISMA	-	-	-	-
EMP MALACCA STRAIT S.A.	-	-	-	58.610.500.354
PT PERTAMINA HULU ENERGI LEPAS PANTAI BUNYI	-	-	-	-
PT BALMORAL GAS	-	-	-	-
PT PERTAMINA HULU ENERGI NORTH SUMATERA OFFSHORE	-	9.366.206.420	-	17.145.120.827
PT PERTAMINA HULU ENERGI OFFSHORE NORTH WEST JAVA	-	271.278.972.445	-	461.387.106.119
PT PERTAMINA HULU ENERGI OGAN KOMERING	-	26.353.925.963	-	31.311.438.270
PT SAKA ENERGI SEPINGGAN	-	-	-	-
PT PERTAMINA HULU ENERGI RAJA TEMPIRAI	-	3.951.613.809	-	5.004.421.144
PT PERTAMINA HULU ROKAN / CPI	742.185.788.158	1.416.935.943.929	845.841.052.528	1.363.751.564.786
PETROGAS (ISLAND) LTD.	-	8.833.029.234	-	9.000.000.000
PT PERTAMINA HULU SANGA SANGA / VICO	-	192.580.931.322	2.925.603.877	200.006.256.639
PT SUMATRA GLOBAL ENERGI	-	-	-	-
CITIC SERAM ENERGY LIMITED	127.999.562	11.056.449.909	24.935.213.178	15.046.205.543
MP (SOUTH ANDAMAN) HOLDING RSC. LTD.	-	-	-	-

JINDI SOUTH JAMBI B CO. LTD.	-	-	-	-
REPSOL EXPLORACITON SOUTH SAKAKEMANG, S.L.	-	-	-	-
REPSOL EXPLORACION SOUTH EAST JAMBI B.V.	-	-	-	-
PT PERTAMINA HULU ENERGI OSES	-	23.984.631	-	29.881.846
PT PERTAMINA HULU ENERGI TUBAN EAST JAVA	-	10.853.269.081	-	13.198.610.763
ENI WEST GANAL LTD.	-	-	-	-
PT SAKA ENERGI YAMDENA Barat	-	-	-	-
TOTAL JUMLAH PADA DATA INI	6.635.693.306.655	10.553.762.117.948	5.622.975.821.608	11.147.818.165.499

Regional Taxes and Levies per Oil and Gas Company

Nama Kontraktor (Seluruh KKKS Migas)	Tahun 2020 (Rp)	Tahun 2021 (Rp)
PT Pertamina EP	4.177.252.879,00	10.391.885.988,00
PT Chevron Pacific Indonesia	36.992.053.471,00	49.041.064.744,00
Conocophillips (Grissik) Ltd.	1.002.650.701,00	3.976.748.017,00
PT Medco E&P Indonesia	120.004.872,00	23.410.564,00
Saka Indonesia Pangkah Limited	333.468.292,00	417.770.627,00
Petrogas (Basin) Ltd	1.577.011.427,00	3.074.339.071,00
JOB Pertamina Petrochina Salawati	185.737.778,00	
BOB PT BSP-Pertamina Hulu	1.740.858.985,00	2.607.330.935,00
Energy Equity Epic (Sengkang) Pty. Ltd.	37.420.611,00	31.318.433,00
PetroChina <i>International</i> Jabung Ltd	3.047.464.837,00	2.833.636.973,00
PT Medco E&P Rimau	2.217.963.708,00	
EMP Malacca Straits	402.631.493,00	409.470.545,00
PT SPR Langgak	21.086.140,00	53.110.358,00
BP Berau Ltd.	9.231.168.825,00	
Tately N.V.	1.415.421,00	2.680.867,00
Star Energy (Kakap) Ltd	26.123.142,00	366.672.703,00
Premier Oil Natuna Sea BV.	25.148.064,00	377.890.884,00
ENI Muara Bakau B.V.		51.427.249,00
Medco E&P Natuna Ltd		2.131.741.109,00
JOB Pertamina - Medco E&P Tomori Sulawesi		2.335.774.954,00
Medco Energi Bangkanai Limited		67.295.987,00
Virginia Indonesia Company (VICO), LLC		142.267.235,00
Citic Seram Energy Ltd		193.688.056,00
Kalrez Petroleum (Seram) Ltd		38.171.584,00
ExxonMobil Cepu Limited		8.922.041.292,00
BP Berau Ltd (LNG Tangguh Operation)		3.834.533.451,00
Chevron Indonesia Company		60.036.645,00
JOB Pertamina Petrochina East Java		22.637.630,00
TOTAL JUMLAH DATA	61.139.460.646,00	91.406.945.901,00

Payment from Coal and Mineral Company

1. Income Tax and PBB per company

Nama Perusahaan	Pph Badan		PBB
	IDR	USD	Pertambangan IDR
Adaro Indonesia		231.792.191	
Adimitra Baratama Nusantara	-	3.140.116	
Alamjaya Bara Pratama	12.899.241.487		
Aneka Tambang	595.655.659.607	-	
Angsana Jaya Energi	12.899.241.487		
Antang Gunung Meratus	-	17.205.688	
Artha Tunggal Mandiri	-		
Arutmin Indonesia	-	26.521.096	
Arzara Baraindo Energitama		5.997.617	
Asmin Bara Bronang	-	15.544.096	
Bara Prima Pratama	7.732.734.680		
Bara Tabang	180.881.609.292	20.599.737	
Baramulti Suksessarana		6.199.887	
Batutua Kharisma Permai	-	-	
Berau Coal	-	18.407.398	
Bharinto Ekatama		16.295.715	
Bhumi Rantau Energi	324.378.618.251		
Bintang Delapan Mineral	220.721.249.230	15.285.399	
Borneo Indo Bara	-	41.714.119	
Bukit Asam	1.488.390.129.120	-	
Bumi Merapi Energi	36.491.041.180		
Bumi Suksesiindo	45.904.176.092	3.239.533	
Cakrawala Dinamika Energi	67.470.888.540		
Cereno Energi Selaras	38.345.646.020		
Duta Tambang Rekayasa	5.743.515.580	-	
Fajar Sakti Prima	838.010.732	111.477	
Firman Ketaun Perkasa	-	6.118.216	
Freeport Indonesia	718.722.251.666	575.630.934	924.820.000.000
Gag Nikel	238.937.962.245		
Gunung Bayan	-	-	
Gunungbayan Pratama Coal	-	-	
Hamparan Mulya	-	6.382.605	
Indominco Mandiri	13.752.766.171	20.121.628	
Indomining	27.044.178.020		
Jembayan Muarabara		24.203.164	
Jorong Barutama Greston	667.668	216.605	
Kadya Caraka Utama	91.422.354	6.407	
Kalimantan Energi Lestari			
Kaltim Prima Coal	112.573.433.531	427.741.800	

Kartika Selabumi Mining	5.698.264.440		
Karya Bumi Baratama	5.721.638.653		
Karya Usaha Pertiwi			
Kitadin	-	1.461.021	
Lanna Harita Indonesia	26.371.366.070		
Mahakam Sumber Jaya		4.934.866	
Makmur Lestari Primatama			
Manambang Muara Enim	119.279.968.018		
Mandiri Intiperkasa		17.678.098	
Marunda Grahamineral	-	-	
Mega Multi Energi	99.854.956.960		
Megah Mulia Persada Jaya	9.165.591.626	-	
Menara Cipta Mulia			
Mitra Stania Prima	28.479.000	28.479.000	
Muara Alam Sejahtera		17.066.957	
Nusantara Berau Coal			
Perkasa Inakakerta	-	2.174.347	
Prima Mulia Sarana Sejahtera	5.713.760.673		
Singlurus Pratama		21.369.063	
Sungai Danau Jaya		1.517.815	
Suprabari Mapanindo Mineral	-	-	
Tambang Bumi Sulawesi	3.454.012.317		
Tambang Damai		1.790.739	
Tanah Bumbu Resources		2.904.301	
Teguh Sinarabadi	-	-	
Telen Orbit Prima	-	-	
Timah	1.598.000.000		
Triaryani	338.722.711		
Trisensa Mineral Utama	12.046.492.043		
Trubaindo Coal Mining	-	14.612.492	
Vale Indonesia		66.502.387	
Venus Inti Perkasa	5.672.984.758		
Wahana Baratama Mining	415.561.760	688.645	

2. Non Tax Revenue and Regional Tax and Levies per Company

Nama Perusahaan	Pejualan Hasi Tambang		Royalti		Land Rent	
	IDR	USD	IDR	USD	IDR	
Adaro Indonesia	889.724.136.912	229.362.545	467.227.611.178	133.396.904	-	
Adimitra Baratama Nusantara		-	419.232.324	5.853.758	179.400.000	
Alamjaya Bara Pratama	2.401.221.643.686		61.242.547.926		46.386.000	
Aneka Tambang	-	-	581.681.412.126	-	15.901.920.000	
Angsana Jaya Energi	2.401.221.643.686		61.242.547.926		46.386.000	
Antang Gunung Meratus	219.160.027.110	32.140.665	128.917.663.006	18.906.274	1.345.980.000	
Artha Tunggal Mandiri		1.363.598	7.268.301.461		179.580.000	
Arutmin Indonesia	692.515.482.239	31.968.487	311.453.099.570	26.485.900	2.929.059.699	
Arzara Baraindo Energitama			99.056.965.333		204.540.000	
Asmin Bara Bronang	45.698.736.732	32.645.429	48.862.148.377	35.365.881	1.498.800.000	
Bara Prima Pratama	425.734.090.323		28.485.896.654		182.100.000	
Bara Tabang	-	-	114.950.220.768	34.042.981	180.933.600	
Baramulti Suksessarana			3.805.343.642	5.962.116		
Batutua Kharisma Permai			41.571.421.358	2.895.283	170.604.792	
Berau Coal	314.431.072.643	158.534.438	144.722.514.877	93.099.121	6.480.540.000	
Bharinto Ekataama	177.656.324.980	25.989.207	184.588.299.818	27.295.255	1.059.433.200	
Bhumi Rantau Energi			66.830.682.787	8.176.248	125.760.000	
Bintang Delapan Mineral				21.072.632	1.301.700.000	
Borneo Indo Bara	647.399.334.688	104.777.410	184.971.238.482	29.936.403	1.446.000.000	
Bukit Asam	-	-	662.998.945.055	65.371.098	3.690.720.000	
Bumi Merapi Energi	688.935.270.335		41.258.768.515		125.071.598	
Bumi Suksesiindo						
Cakrawala Dinamika Energi	-		33.167.423.129		120.000.000	
Cereno Energi Selaras	-		26.086.028.642		134.280.000	
Duta Tambang Rekayasa	-	-	1.999.699.773	3.089.197	69.360.000	
Fajar Sakti Prima	-	-	32.143.026.404	10.425.975	226.500.000	
Firman Ketaun Perkasa	-	19.662.510	-	15.834.474	762.600.000	
Freeport Indonesia	-	-	-	318.968.704	-	
Gag Nikel	1.769.188.518.127		184.040.405.339		803.923.200	
Gunung Bayan	1.415.990.597	691.359	1.411.973.500	1.140.115	1.216.500.000	
Gunungbayan Pratama Coal	1.415.990.597	691.359	1.411.973.500	1.140.115	1.216.500.000	
Hamparan Mulya	-	65.051.266	-	2.622.214	-	
Indominco Mandiri	-	56.799.535	56.799.535	35.453.049	295.670.493.601	
Indomining			164.005.886	2.103.384	40.980.000	
Jembayan Muarabara			67.234.421.979	14.345.972	417.540.000	

Jorong Baratama Greston	40.504.466.378	1.562.954	11.989.499.086	660.153	292.980.000
Kadya Caraka Utama	194.163.109.228	13.607.338	29.226.589.959	2.048.258	277.680.000
Kalimantan Energi Lestari		93.550.228		12.193.253	375.660.000
Kaltim Prima Coal	1.053.826.584.587	345.519.175	552.178.404.310	223.105.046	-
Kartika Selabumi Mining	525.243.062.322		99.319.679.425		1.116.000.000
Karya Bumi Baratama	71.552.503.396		20.443.572.399		612.660.000
Karya Usaha Pertiwi			153.775.577	2.839.887	159.720.000
Kitadin	-	-	87.762.912.901	204.236	178.380.000
Lanna Harita Indonesia	30.684.826.927	14.670.111	8.767.093.409	4.191.460	1.070.449.200
Mahakam Sumber Jaya		27.188.258		18.272.580	
Makmur Lestari Primatama			113.313.766.802		56.696.800
Manambang Muara Enim			13.865.030.769	2.501.543	95.220.000
Mandiri Intiperkasa		52.705.055		31.002.973	
Marunda Grahamineral	58.113.689.624	11.677.998	62.583.973.443	12.210.884	1.085.040.000
Mega Multi Energi			64.116.173.272		300.000.000
Megah Mulia Persada Jaya	1.770.216.818.351	-	52.324.240.701	-	6.000.000
Menara Cipta Mulia				4.595.797	161.940.000
Mitra Stania Prima	-	99.514.869	99.514.869	2.269.370	-
Muara Alam Sejahtera				8.392.121	
Nusantara Berau Coal			8.079.594.172	1.481.667	120.000.000
Perkasa Inakakerta	-	9.439.543	-	5.421.517	1.143.000.000
Prima Mulia Sarana Sejahtera	530.319.629.222		7.137.806.236	1.592.398	250.740.000
Singlurus Pratama				26.973.893	1.301.940.000
Sungai Danau Jaya	-		121.611.082.023		14.130.000
Suprabari Mapanindo Mineral	311.202.637.305	21.809.687	335.141.301.713	23.487.355	4.483.545.707
Tambang Bumi Sulawesi	466.908.230.411				
Tambang Damai	45.822.188.060	9.409.726	49.346.971.757	10.105.865	1.463.460.000
Tanah Bumbu Resources	-		173.101.021.029		29.346.000
Teguh Sinarabadi	-	12.041.069	-	13.269.174	210.300.000
Telen Orbit Prima	575.587.222.694	40.338.302	47.846.025.334	3.353.145	8.094.444.545
Timah	97.969.000.000				79.677.000.000
Triaryani	-				
Trisensa Mineral Utama				3.033.486	204.840.000
Trubaindo Coal Mining	284.226.713.713	16.704.064	305.812.420.885	17.988.992	1.388.444.400
Vale Indonesia	-			19.186.937	7.081.020.000
Venus Inti Perkasa				2.970.519	
Wahana Baratama Mining	8.232.633.122	13.246.744	17.685.843.810	15.681.618	468.660.000

3. Other payments per company

Nama Perusahaan	Biaya Penggunaan Kawasan Hutan		Biaya CSR		Dana Jaminan Pasca Ta	
	IDR	USD	IDR	USD	IDR	
Adaro Indonesia	83.077.649.814					
Adimitra Baratama Nusantara			635.409.354		8.608.404.146	
Alamjaya Bara Pratama	2.156.088.524		10.513.307.662		-	
Aneka Tambang	10.282.583.767	-	86.172.222.559	-	16.698.277.800	
Angsana Jaya Energi	2.156.088.524		10.513.307.662		-	
Antang Gunung Meratus	8.965.909.308					
Artha Tunggal Mandiri	1.185.520.000					
Arutmin Indonesia	104.551.156.472	-	28.125.535.065	-	-	
Arzara Baraindo Energitama	1.708.066.500		694.167.341		3.296.531.041	
Asmin Bara Bronang	19.204.272.500	-	22.268.095.238	-	4.120.708.000	
Bara Prima Pratama	4.719.668.331		2.310.472.775		98.453.516	
Bara Tabang	6.262.369.323	-	18.520.582.275	-	-	
Baramulti Suksessarana			-			
Batutua Kharisma Permai	798.175.000	55.684	4.718.250.830	329.837	-	
Berau Coal	-	-	93.812.343.042	-	-	
Bharinto Ekatama	40.813.761.443					
Bhumi Rantau Energi	7.259.985.633		1.116.592.000		839.612.222	
Bintang Delapan Mineral	11.468.065.000	792.065				
Borneo Indo Bara	47.646.527.143	-	5.832.000.000	-	-	
Bukit Asam	81.230.431.604	-	-	-	-	
Bumi Merapi Energi	-		3.599.322.893		-	
Bumi Suksesiindo						
Cakrawala Dinamika Energi	-		984.109.615		700.683.752	
Cereno Energi Selaras	-		495.333.000		295.511.702	
Duta Tambang Rekeyasa	8.044.987.717	-	1.302.775.000	-	-	
Fajar Sakti Prima	2.091.365.554	-	8.063.126.584	-	-	
Firman Ketaun Perkasa	-	-	2.051.263.500	-	-	
Freeport Indonesia	105.225.468.139	-	-	109.277.032	-	

Gag Nikel	3.409.560.000		17.128.575.976		-
Gunung Bayan	-	-	384.090.200	-	-
Gunungbayan Pratama Coal	-	-	384.090.200	-	-
Hamparan Mulya	-	251.288	-	22.256	-
Indominco Mandiri	443.478.598	-	-		-
Indomining			503.827.600		
Jembayan Muarabara	8.334.086.600		1.088.765.724		
Jorong Barutama Greston	46.476.875.954	-		-	-
Kadya Caraka Utama	-	-	118.690.000	8.318	
Kalimantan Energi Lestari	2.388.314.671	15.005	272.400.000		
Kaltim Prima Coal	31.478.598	6.822			
Kartika Selabumi Mining	-		15.564.600		-
Karya Bumi Baratama	1.968.032.500		261.890.000		
Karya Usaha Pertiwi	2.500.346.814				
Kitadin	5.225.167.500	-			61.486.105.638
Lanna Harita Indonesia					13.346.537.100
Mahakam Sumber Jaya	50.653.745.088				67.158.922.241
Makmur Lestari Primatama	2.516.504.342		1.199.883.286		
Manambang Muara Enim			507.411.272		2.974.811.161
Mandiri Intiperkasa				232.973	
Marunda Grahamineral	13.418.433.000	-	2.177.230.051	-	-
Mega Multi Energi			728.753.000		1.501.756.769
Megah Mulia Persada Jaya	-	-	1.366.252.000	-	-
Menara Cipta Mulia					
Mitra Stania Prima	-	-	449.600.000	449.600.000	-
Muara Alam Sejahtera				196.979	
Nusantara Berau Coal	12.203.222.797				
Perkasa Inakakerta	-	-	1.518.234.542	-	-
Prima Mulia Sarana Sejahtera	5.543.218.004		429.511.000		10.100.861.889
Singlurus Pratama	4.685.517.850				1.442.930.600
Sungai Danau Jaya	1.198.120.000		1.885.632.551		
Suprabari Mapanindo Mineral	28.986.922.194	2.031.460	14.788.832.993	1.036.430	-

Tambang Bumi Sulawesi						
Tambang Damai	16.185.485.757	410.298				
Tanah Bumbu Resources	318.535.000					
Teguh Sinarabadi	-	-	1.353.011.349	-	3.124.732.170	
Telen Orbit Prima	29.793.906.741	2.088.016	7.192.283.712	504.050	-	
Timah	57.620.000.000		-		13.021.755.000.000	
Triaryani	15.851.655		161.317.400		-	
Trisensa Mineral Utama					4.642.564.014	
Trubaindo Coal Mining	202.037.369.884	-			-	
Vale Indonesia			17.748.371.350	1.243.681		
Venus Inti Perkasa						
Wahana Baratama Mining	10.152.082.500	-	1.783.726.000	-	7.835.096.000	