



**KEMENTERIAN KOORDINATOR BIDANG
PEREKONOMIAN**

Standar EITI tentang Transparansi BUMN, Pembayaran Sosial, dan Pembayaran dan Transfer kepada Daerah

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**Disampaikan dalam acara Semiloka “Pelaksanaan Transparansi dan
Upaya Perbaikan Tata Kelola Industri Ekstraktif di Indonesia”**

Bandung, 12 November 2014

<http://eiti.ekon.go.id>

Outline

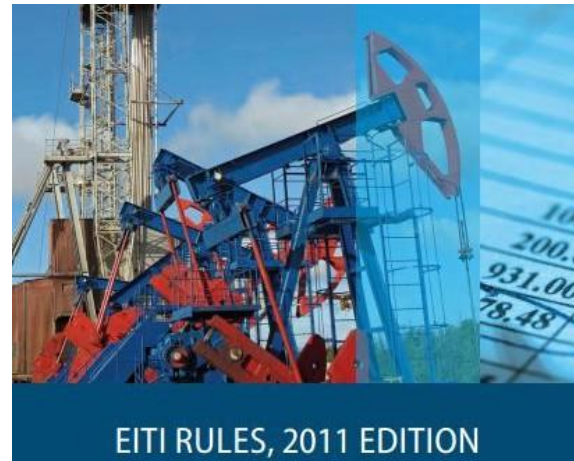
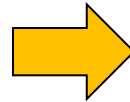
1. Latar Belakang
2. Transparansi BUMN
3. Transparansi Pembiayaan Sosial (*Social expenditure*)
4. Pendapatan Daerah
 - Transparansi Pembayaran ke Daerah (*Sub-national payments*)
 - Transparansi Transfer ke Daerah (*Sub-national transfer*)

Latar Belakang

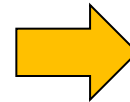
Laporan EITI Indonesia

Laporan I
Tahun 2009

Laporan II
Tahun 2010-2011



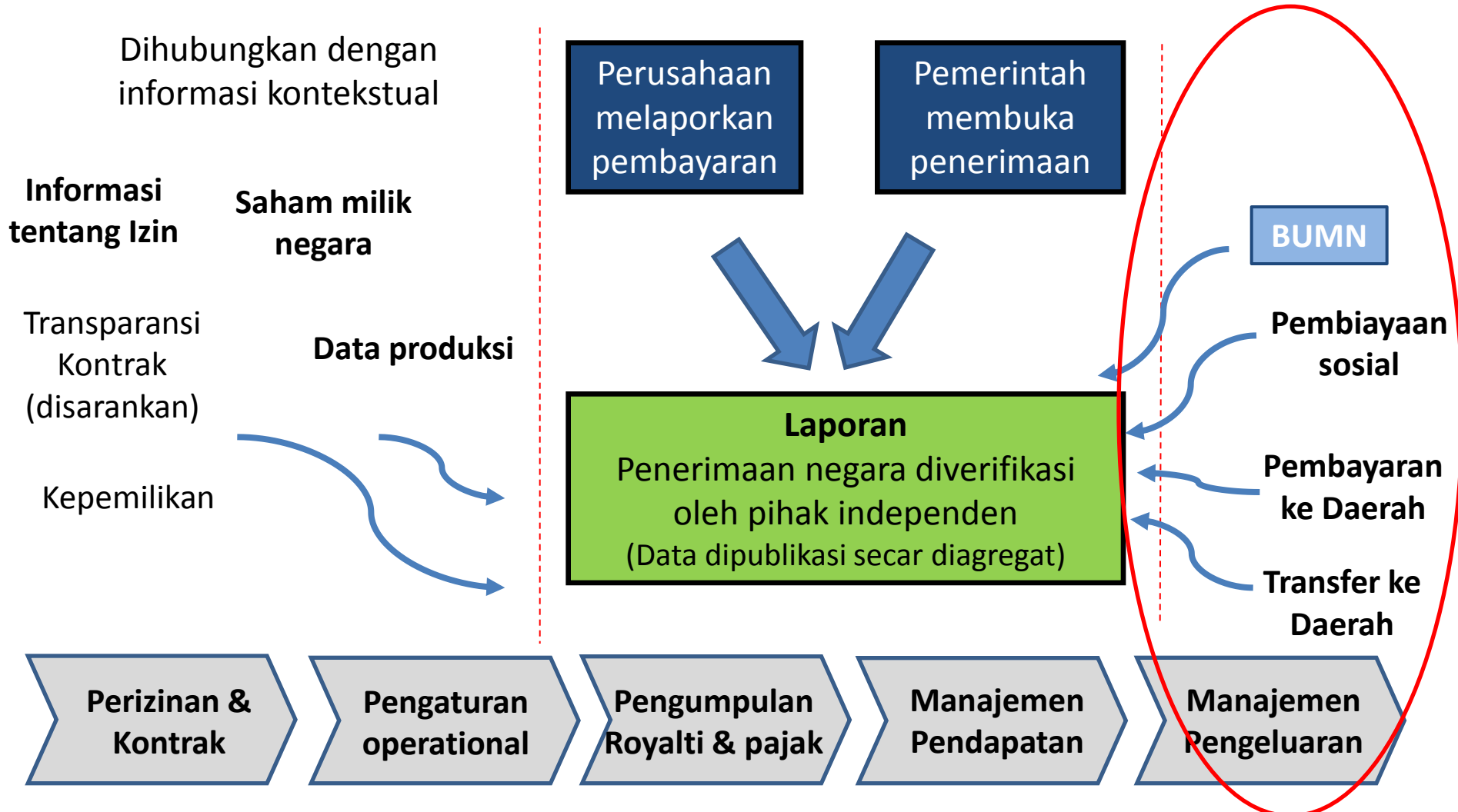
Laporan III
Tahun 2011-2012

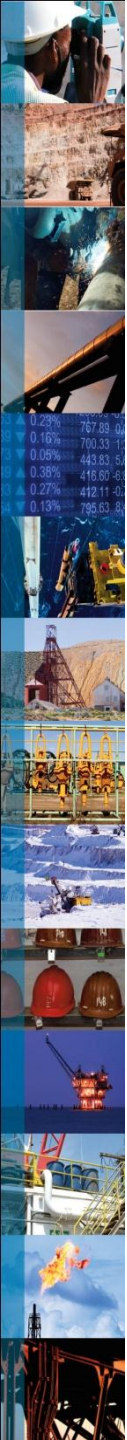


Standar Transparansi Global EITI

(Untuk pelaporan selanjutnya)

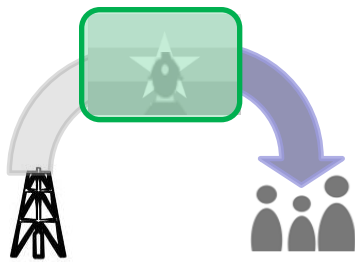
Kelompok Multi-Stakeholder (pemerintah, industri & masyarakat sipil)/ Tim Transparansi
Menentukan ruang lingkup ---> **Laporan Transparansi** ---> komunikasi ---> diskusi publik





Transparansi BUMN

State Owned Enterprise Transparency



- Retensi BUMN atas dimasukkannya pendapatan ke kas negara.
- Risiko Tata Kelola tinggi: otonomi, sering dipolitisasi, pengawasan yang lemah, peran ganda dan konflik kepentingan

Apa yang disyaratkan oleh EITI :

Peraturan hub finansial BUMN – Pemerintah (§ 3.6(a))

Quasi-fiscal expenditures BUMN(§ 3.6(b))

Tingkat kepemilikan BUMN (§ 3.6(c))

Transfer pemerintah oleh BUMN (§ 4.2(c))



BUMN

Badan Usaha Milik Negara





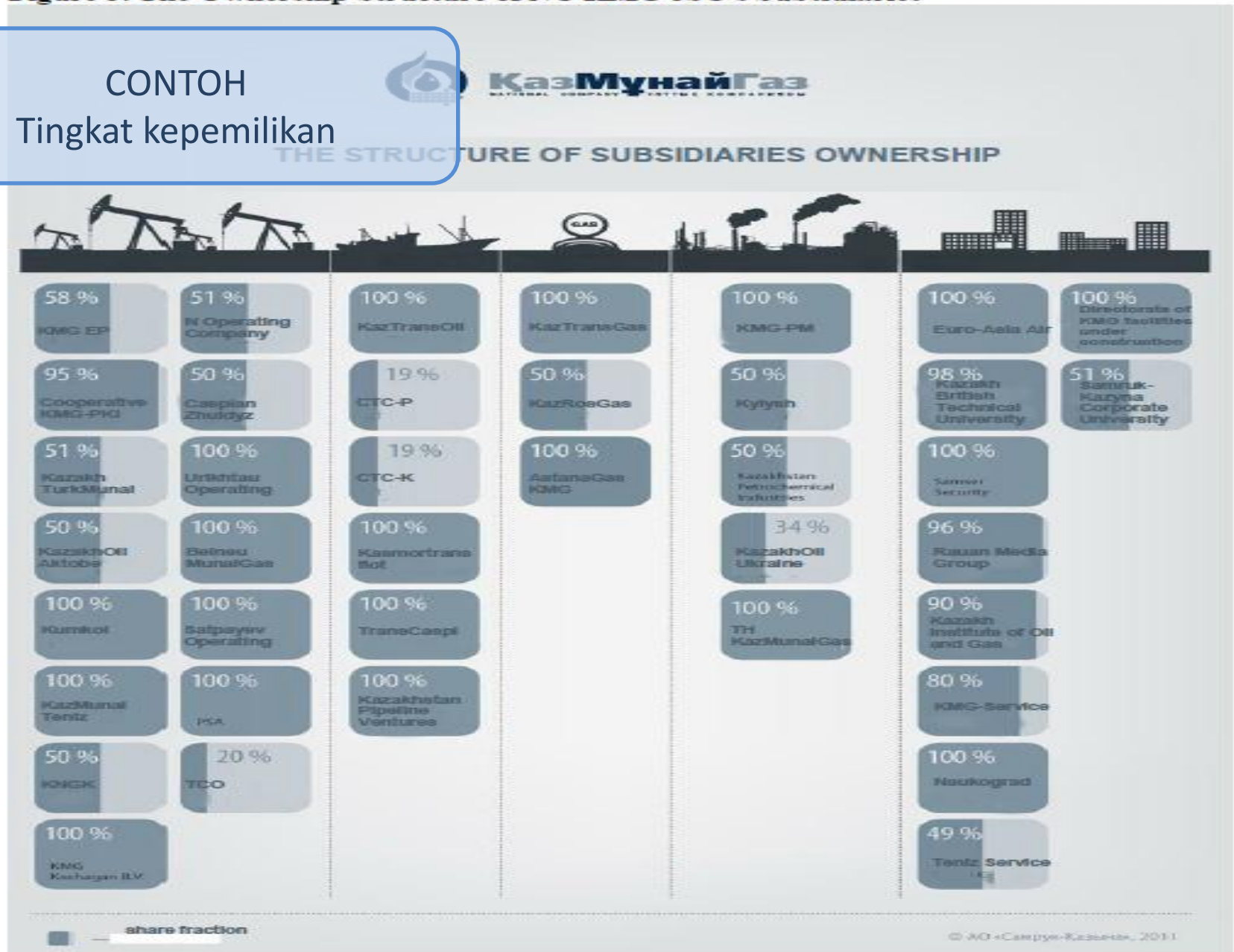
Transparansi BUMN

Requirements:

- Memasukkan di dalam laporan EITI penjelasan mengenai peraturan/ketentuan dan praktek yang berlaku mengenai hubungan finansial antara pemerintah dan BUMN (***Requirement 3.6.a***).
- *Disclosure* pengeluaran *quasi-fiscal*, seperti pembayaran untuk pelayanan sosial, subsidi BBM, dll (***Requirement 3.6.b***).
- *Disclosure* dari pemerintah dan BUMN mengenai tingkat manfaat dari kepemilikan masing-masing pihak termasuk anak perusahaan dan perusahaan patungannya (***Requirement 3.6.c***).
- MSG harus dapat memastikan proses pelaporan yang komprehensif mengenai peran BUMN termasuk pembayaran yang material kepada BUMN dan transfer antara BUMN dan pemerintah lainnya (***Requirement 4.2.c***)

Figure 5. The Ownership Structure of NC KMG JSC's Subsidiaries

CONTOH
Tingkat kepemilikan



Source: Samruk-Kazyna JSC

CNPC seals \$5 billion deal for Kashagan stake

26 Upstream

WORLD

13 September 2013

13 September 2013

WORLD

Upstream 27

Russia moves on gas field

The Russian government has finally started to open forward with its long discussed project to develop the Kashagan gas and condensate field on the border between Russia and Kazakhstan, says Vladimir Putin.

A government commission, headed by Prime Minister Dmitry Medvedev, has instructed the country's Natural Resources Ministry to start talks with Kazakh authorities to agree on exploration of the field. Russia and Kazakhstan signed an agreement on joint exploration in September 2010, aiming to start exploration work to confirm reserves and establish the boundaries of the reservoir before the countries start to talk about joint development terms.

Currently, the field is estimated to hold recoverable reserves of about 100 billion cubic metres of gas and more than 10 billion barrels of condensate.

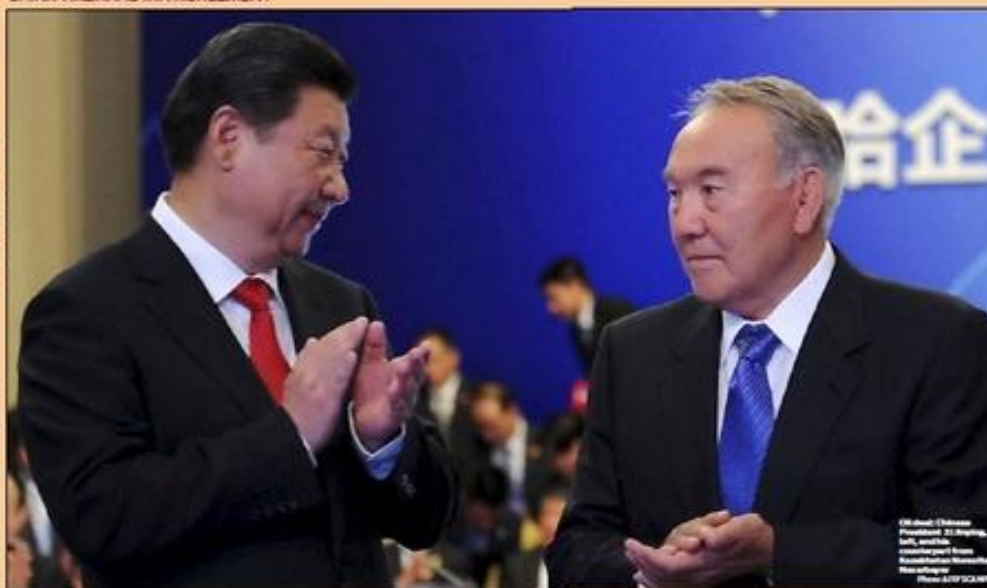
Kazakhstan has repeatedly asked for disagreement with the slow progress of approvals on the Russian side, even though state-controlled Gazprom was appointed to lead its activities in the project.

The project will be operated by Kazakh state oil company Kazakhmunaigas and Russia's state-owned Gazprom.

Wells success for UK's Max

UK's 2013/14 Max production

CHINA-KAZAKHSTAN AGREEMENT



Xi Jinping (China) President, Zhe Kunming (CNPC) Chairman of the Board of Directors

CNPC seals \$5 billion deal for Kashagan stake

China's biggest overseas oil and gas asset purchase will see increase in company's net crude production of 31,000 bpd by 2014

Gazprom and CNPC sign up for gas deal

RUSSIAN state-controlled gas company Gazprom has signed a 30-year gas supply agreement with China National Petroleum Corporation (CNPC), with Gazprom claiming that it will reach a breakthrough in negotiations that began back in the 1990s by the end of this year, says Vladimir Putin.

The new agreement replaces a similar deal that was signed last year, but was not implemented due to the two companies' legal issues. However, prices have not yet been finalized, although officials expressed confidence that this would be resolved soon.

The documents were signed at the end of their week during the UN Summit in its headquarters, with the signing ceremony witnessed by Russian President Vladimir Putin and Chinese President Xi Jinping.

According to Gazprom, the agreement is based on the 2010 memorandum of understanding between the two companies which stipulated that gas from Russia will be delivered to a single pipeline, running to the east of China.

Although Gazprom has signed several contracts and agreements with CNPC on gas supplies over the past few years, a company spokesman said that the latest

document is leading and to terms will not be agreed. According to the spokesman, Gazprom has committed to supplying gas to the northern border of China by the end of 2015.

The pipeline is expected to be 30 years and may reach the maximum volume of 38 billion cubic metres per year.

The company is now planning to deliver gas to China from its offshore gas projects near Sakhalin Island, including a link to China from the existing undersea Sakhalin-2 pipeline.

The firm's two main assets are gas field developments in East Siberia, Chaykovskiy and Kovyntsy, says the Chinese market after 2015 when Gazprom completes the multi-billion dollar LNG pipeline gas project in Sakhalin.

Together, Chaykovskiy and Kovyntsy hold more than 1.6 trillion cubic metres of recoverable reserves, or almost 10 times more than Gazprom has under its production in Sakhalin.

However, Gazprom advanced ahead of the deal, awaiting the signing of the gas supply contract – but has been delayed.

CNPC signs up for Yamal

RUSSIAN largest independent gas producer, Novatek, and China National Petroleum Corporation (CNPC) have signed an agreement to develop the Yamal LNG development in the Russian Far East.

In addition to taking the shareholding, CNPC has also acquired the right to free up to 1.6 million tonnes per annum of liquefied natural gas from Novatek.

Novatek said that both companies will now work to obtain necessary regulatory approvals, with the deal expected to close by 2014.

Novatek is currently planning to complete the first batch of the LNG plant, to be fed with gas produced on the Barents shelf, in 2015.

The project will be financed by a consortium of 10 billion dollars from the Russian project and the first batch of LNG will be delivered to the first customer by 2015.

holding in 2014, company says the first batch will be delivered in 2015.

A consortium of Chinese state-owned CNPC, Novatek, and Novatek's partner, Novatek, will develop the Yamal LNG project.

The latter company says it is looking to raise a further 20% of the plant's capacity to 1.6 million tonnes per annum.

Novatek's 20% stake in the plant is expected to be sold by 2015.

Novatek, which currently holds

Upstream newspaper: China's biggest overseas oil and gas asset purchase is set to boost CNPC's net crude output in Kazakhstan by almost 15%



Upstream Staff 13 September 2013 05:27 GMT

China National Petroleum Corporation (CNPC) has acquired an 8.4% stake from Kazakhstan's state-owned KazMunaiGaz (KMG) in the giant Kashagan oil development for \$5 billion, making the deal China's largest overseas oil and gas asset purchase.

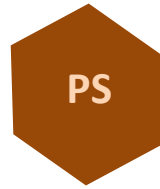
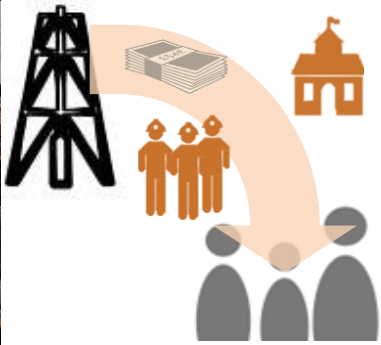
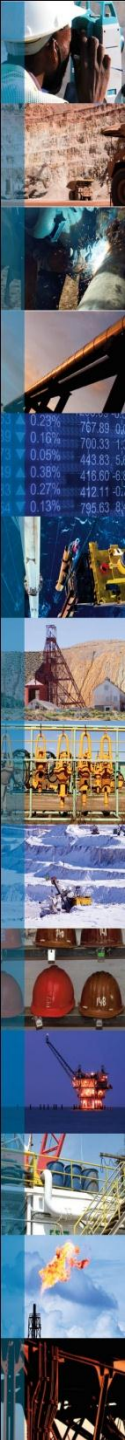
Mengungkapkan *quasi-fiscal expenditures*

In 2013, the Government imposes the following commitments on Samruk-Kazyna NWF JSC. For December 31, 2013, other reserves of Samruk-Kazyna NWF mainly consist of provisions for obligations on the construction of the following facilities: the Museum of the History of Kazakhstan (KMG NC JSC), the Multifunctional Ice Palace in Astana (KTZ NC), Shchuchinsk Borovoye Golf Club (KMG NC JSC) and the reconstruction of the World Exhibition Center facility in Moscow (KMG NC JSC). Expenses for the construction provision have been recognized in equity as a distribution to the Shareholder (*Note 17.5*). Increase in the provision was mainly caused by additional instructions of the Government for the construction of the Museum of History of Kazakhstan (23,551 mln. tenge), Shchuchinsk Borovoye Golf Club (13,321 mln. tenge), as well as changes in the initial estimates of provisions for the construction of other facilities.⁴⁸ Changes in the initial estimates of the costs for construction may affect the amount of the provisions, and the cumulative effect of such changes may be substantial.



Transparansi Pembiayaan Sosial

Social Expenditure Transparency



Pembiayaan Sosial

Sejalan dengan membayar setoran negara, perusahaan ekstraktif memberikan lapangan kerja, menjalankan program CSR, dan sering mendorong kepedulian sosial seperti bantuan pendidikan, infrastruktur, atau mengatasi masalah lingkungan.

Tantangan umum dalam tata kelola

- Masyarakat tidak sejalan dengan perusahaan (ekspektasi tidak sesuai).
- Peluang penyuapan (*bribery*), dana digunakan untuk mendapatkan legitimasi masyarakat.
- Kurangnya koordinasi dengan rencana pembangunan lokal.



Apa yang disyaratkan oleh EITI:
Pembayaran sosial yang bersifat
wajib (§ 4.1(e))



Pembiayaan Sosial



Transparansi Pembiayaan Sosial

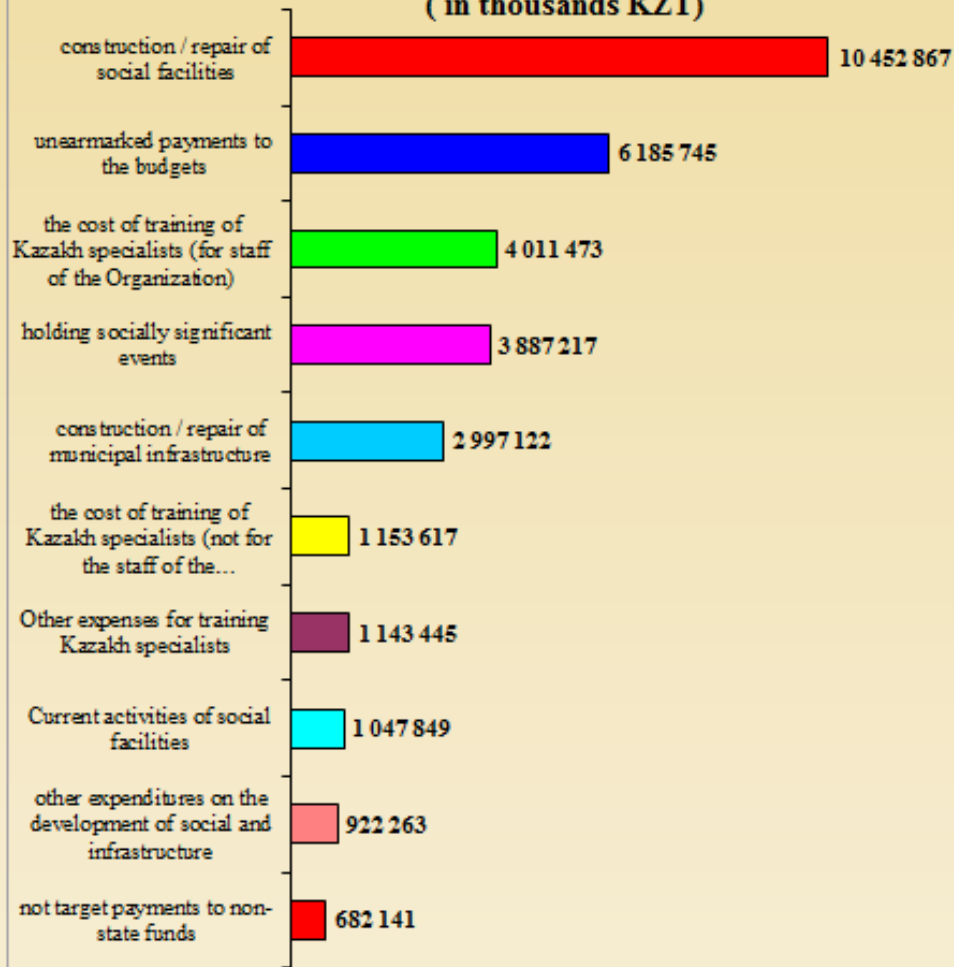
Requirements 4.1.e:

Pembukaan (*disclosure*) pembiayaan sosial yang material oleh perusahaan yang berdasarkan diatur dalam regulasi maupun kontrak dengan pemerintah, **bila dimungkinkan** harus dapat direkonsiliasi dan dimasukkan dalam Laporan EITI

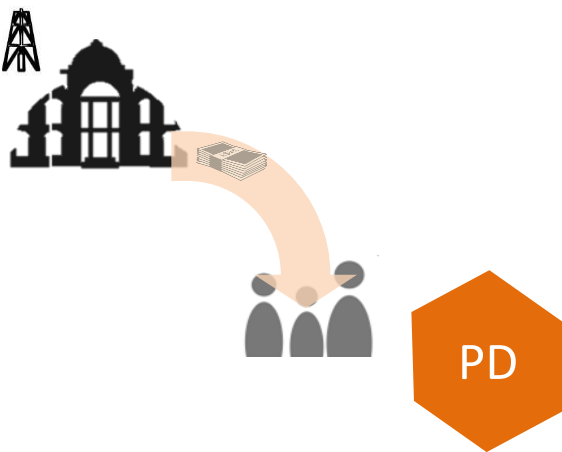
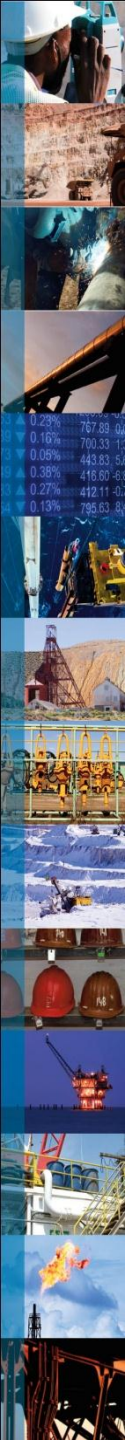
- Manfaat dalam bentuk in-kind
- Apabila rekonsiliasi tidak dapat dilakukan, Laporan EITI harus mencakup *disclosure* transaksi unilateral dari Perusahaan dan / atau pemerintah .
- Apabila MSG sepakat bahwa pembiayaan sosial dianggap material, MSG didorong untuk dapat menggambarkan proses ini.

Contoh Transparansi Pembiayaan Sosial, Kazakhstan

**Payments on socially important purposes for oil and gas subsoil
users whose taxes are recognized significant in 2011
(in thousands KZT)**



83	▲	0.23%	767.89	0.00
89	▼	0.16%	700.33	1.00
73	▼	0.05%	443.83	5.00
89	▲	0.38%	416.60	-6.00
83	▲	0.27%	412.11	-0.00
84	▼	0.13%	795.63	8.00



Pendapatan Daerah

Kebijakan mengenai pendapatan daerah menentukan manfaat yang diterima oleh masyarakat daerah penghasil termasuk porsi pendapatan yang tersedia untuk daerah tertentu.

Tantangan umum dalam tata kelola pendapatan daerah di beberapa negara:

- Konflik seputar siapa yang berhak menerima bagi hasil.
- Kapasitas teknis pemda umumnya rendah dalam negosiasi dan monitor.
- Koordinasi yang lemah dan asimetri informasi dengan pemerintah pusat.
- Belanja yang kurang efektif atas pendapatan dari migas dan tambang di tingkat daerah.



Transparansi Pembayaran Daerah

Sub-national payments

Transparansi Pembayaran Daerah

Requirements 4.2.d:

- MSG diminta untuk dapat menetapkan apakah pembayaran langsung yang dilakukan oleh perusahaan ke daerah dapat dikatakan material apa tidak.
- Apabila hal tersebut dianggap material, maka pembayaran daerah dan buktinya diminta untuk dapat dibuka dan direkonsiliasi dalam Laporan EITI.

Contoh Transparansi Pembayaran Daerah, Peru

Figures Determined for the Reconciliation Study		
	Local Governments of the Department	Regional Governments
Mining Canon Beneficiary Departments	75% (1)	25%
Ancash	965,557,415	321,852,472
Arequipa	305,913,264	101,971,088
Cajamarca	132,846,725	44,282,242
Cusco	181,804,845	60,601,615
Huánuco	5,768,446	1,922,815
Ica	9,105,620	3,035,207
Junin	9,769,130	3,256,377
La Libertad	155,656,112	51,885,371
Lima	85,561,060	28,520,353
Moquegua	143,497,167	47,832,389
Pasco	101,159,860	33,719,953
Puno	120,972,899	40,324,300
Tacna	533,657,285	177,885,762
	2,751,269,828	917,089,943

Transparansi Transfer ke Daerah

Sub-national transfer

Transparansi Transfer ke Daerah

Requirements 4.2.e:

- Apabila suatu negara mempunyai regulasi yang mengatur tentang Transfer ke Daerah, maka Transfer ke Daerah diminta untuk dapat dibuka dan direkonsiliasi dalam laporan EITI
- Laporan EITI harus memuat formula perhitungan Transfer ke Daerah

Contoh Transparansi Transfer Ke Daerah, Ghana

7.3.1 TRANSFERS FROM REGIONAL OASL TO DISTRICT/MUNICIPAL ASSEMBLIES:

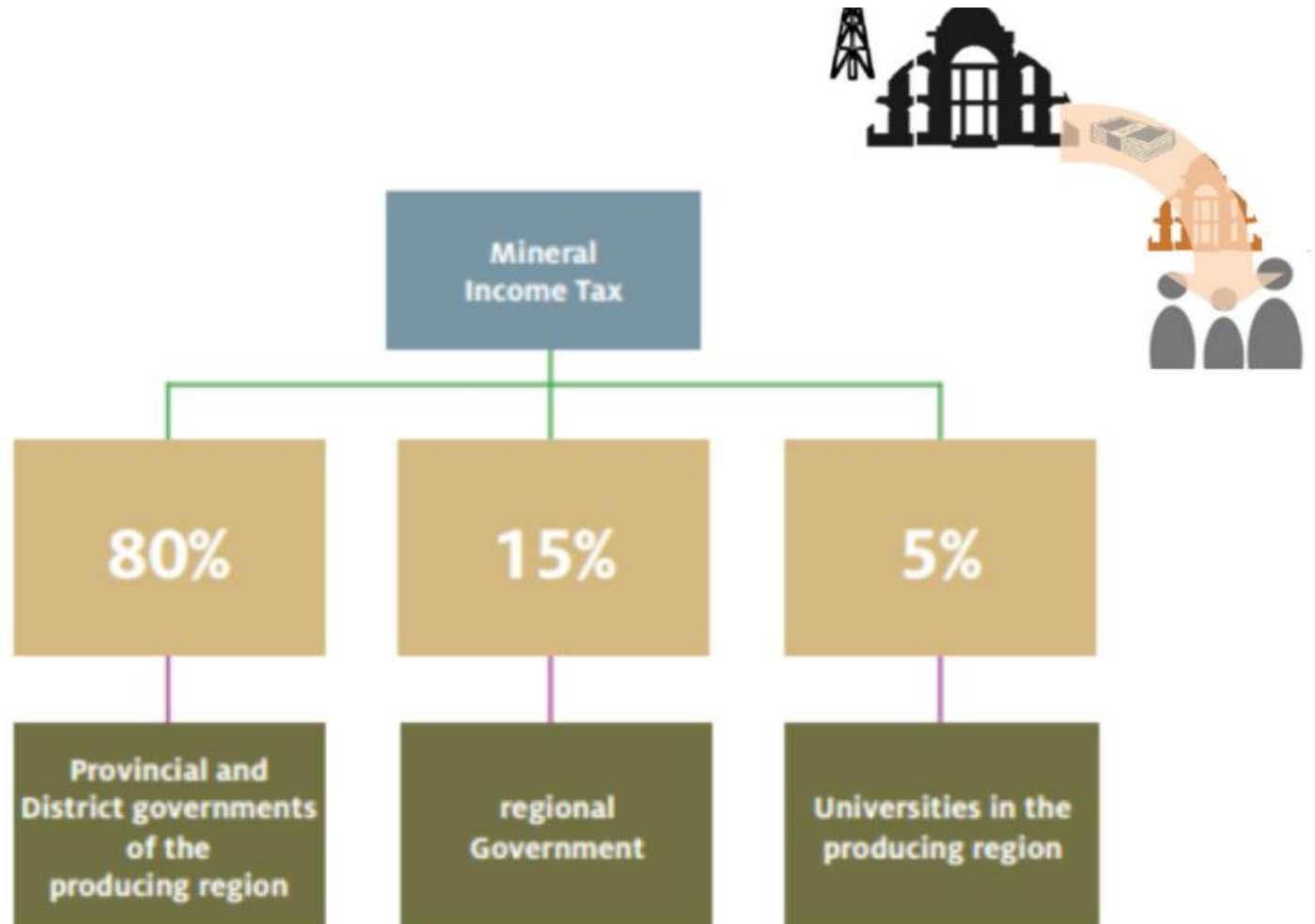
ASHANTI REGION

Table 7.8: Amount due to District/Municipal Assemblies from royalty paid by Anglogold Ashanti Ltd

District /Municipal Assembly	February 2010 GHS	August 2010 GHS	December 2010 GHS	Total
Amount due from release				
OBUASI MUNICIPAL	201,432.52	256,482.79	105,998.25	563,913.56
ADANSI SOUTH (GHS)	58,093.62		30,569.84	162,633.71
ADANSI NORTH (GHS)	28,776.07	36,640.40	15,142.46	80,558.93
BEKWAI MUNICIPAL (GHS)	27,965.21	35,607.93	14,715.76	78,288.90
AMANSIE CENTRAL (GHS)	51,934.91	66,128.40	27,329.03	145,392.33
Total	368,202.33	468,829.76	193,755.34	1,030,787.43

Source: OASL – ASHANTI REGION

Contoh Formula Bagi Hasil, Peru





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