

A decorative graphic consisting of a large number of small, stylized leaves in various shades of green, yellow, and red. These leaves are arranged in a dense, curved path that starts from the top left and flows towards the bottom right, creating a sense of movement and natural growth. The background is a solid, warm orange-brown color.

EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (EITI): STANDAR 2013

JOGJAKARTA, 27 AGUSTUS 2015

SEKILAS EITI

EITI adalah standar global yang mempromosikan transparansi pendapatan dan akuntabilitas sektor ekstraktif

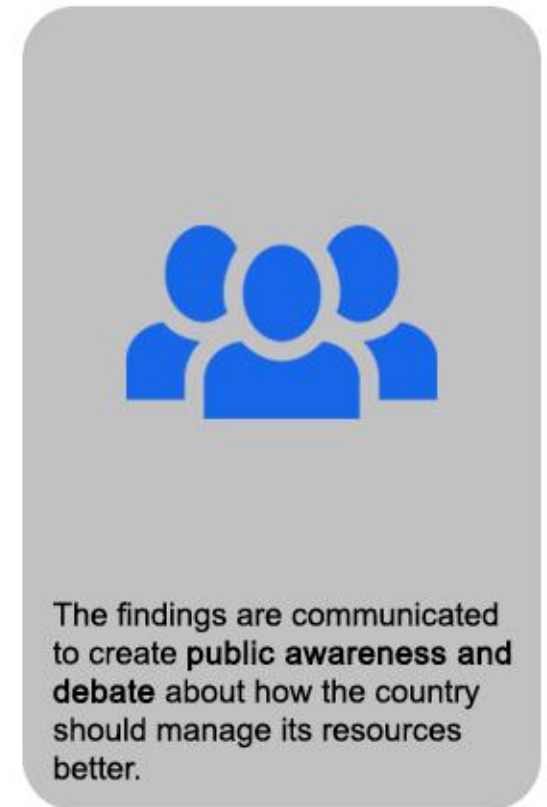
1.



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EVOLUSI ATURAN EITI

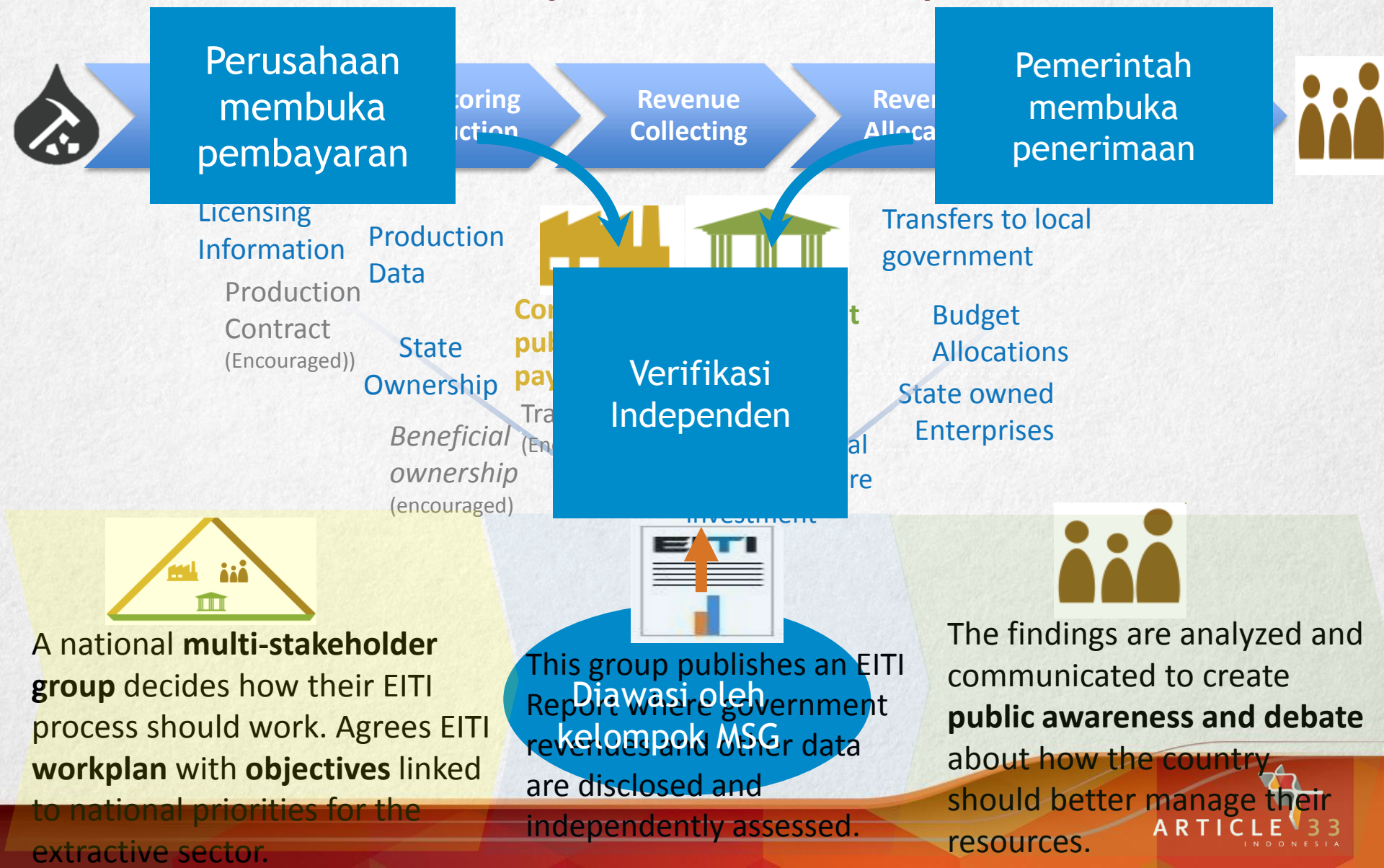
2003	EITI Principles
2005	EITI Criteria and Sourcebook (non binding guidance)
2008	EITI Validation Guide (binding requirements)
2011	EITI Rules and Validation Guide
2013	EITI Standard



PERSYARATAN EITI (EITI REQUIREMENTS)

1. PENGAWASAN EFEKTIF OLEH KELOMPOK MULTI PIHAK
2. MEMPRODUKSI LAPORAN EITI TEPAT WAKTU
3. LAPORAN EITI HARUS MELIPUTI INFORMASI KONTEKSTUAL TENTANG SEKTOR EKSTRAKTIF
4. PRODUKSI LAPORAN EITI YANG KOMPREHENSIF HARUS MELIPUTI PEMBUKAAN SELURUH INFORMASI PENDAPATAN PEMERINTAH DARI SEKTOR EKSTRAKTIF, DAN PEMBUKAAN SELURUH PEMBAYARAN KE PEMERINTAH DI SEKTOR MINYAK, GAS DAN TAMBANG
5. PROSES PENJAMINAN KUALITAS (ASSURANCE) YANG MEMASTIKAN DIGUNAKANNYA STANDAR INTERNASIONAL
6. LAPORAN EITI HARUS KOMPREHENSIF, DIPROMOSIKAN AKTIF, BISA DIAKSES TERBUKA, DAN BERKONTRIBUSI TERHADAP DEBAT PUBLIK
7. KELOMPOK MULTISTAKEHOLDER MENGAMBIL LANGKAH-LANGKAH DAN PELAJARAN UNTUK MENGANALISA KELUARAN (OUTCOME) DAN DAMPAK DARI IMPLEMENTASI EITI

ATURAN EITI (EITI RULES)



Apa saja informasi yang dilingkupi?



What the EITI requires:

Taxes & primary revenues (§ 4.2(a))
In-kind revenues (§ 4.1(c))
Infrastructure/ barter provisions (§ 4.1(d))
Transportation Revenues (§ 4.1(f))

Production Data

What the EITI requires:

Exploration activities (§ 3.3)
Production volumes & values (§ 3.5(a) & § 3.4(e))
Export volumes & values (§ 3.5(b))
Economic contribution (§ 3.4(a)-(c))

Allocation of Rights



What the EITI requires:

Legal framework & fiscal regime (§ 3.2)
Register of licenses (§ 3.9)
License award/transfer process & any deviations (§ 3.10)

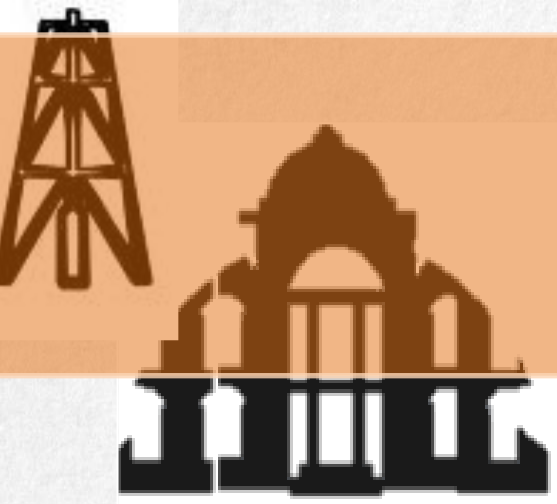
*Beneficial ownership (§ 3.11)

*Contract/license disclosure (§ 3.12)

Darimana datangnya keuntungan?

Informasi yang dilingkupi sepanjang keuntungan didapat





Sub-National



What the EITI requires:

Direct payments/receipts (§ 4.2(d))

Mandated sub-national transfers (§ 4.2(e))

SI



What the EITI requires:

Employment § 3.4(d)

Mandated social payments (§ 4.1(e))



Revenue Management



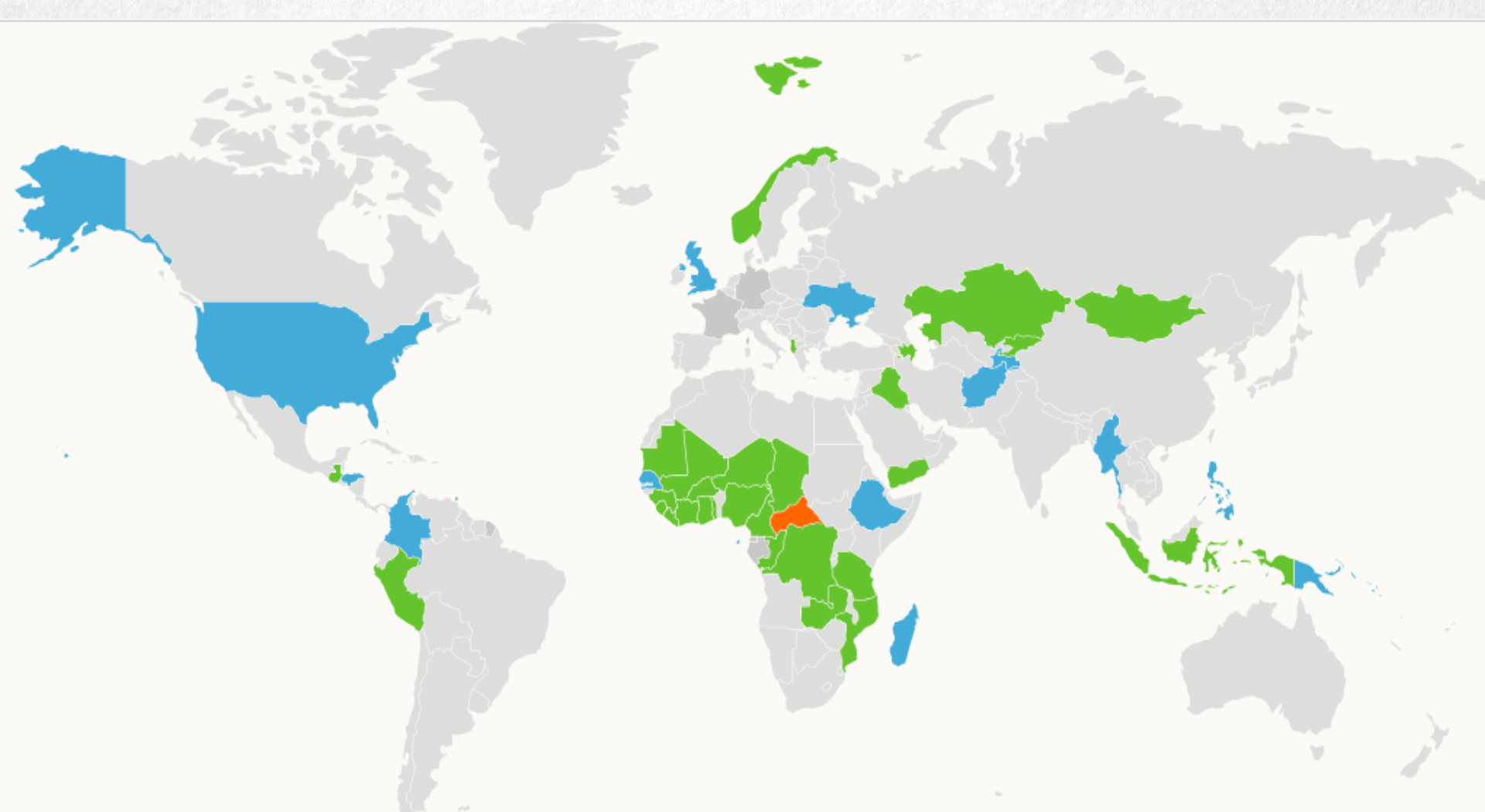
What the EITI requires:

Revenues recorded & *not* recorded in national budget (§ 3.7)

***Earmarked revenues & budget/audit processes (§ 3.8)**

Kemana perginya keuntungan?
Informasi yang dilingkupi sepanjang pembagian keuntungan





- 48 EITI implementing countries, 30 *compliant countries*, 17 *candidate countries* (USA and UK join in 2014), 1 country *suspended*.
- Indonesia became *compliant country* in October 2014.
- Indonesia is the first EITI compliant country in ASEAN.

STANDAR BARU EITI (2013)

Perubahan utama:

1. Menstrukturkan dan mengklarifikasi persyaratan
2. Menitikberatkan pada rencana kerja (workplan) dan tujuan dari implementasi EITI
3. Mempresentasikan konteks
4. Memperkuat laporan EITI: 5 kunci perubahan
5. Menitikberatkan dampak dan validasi

1. KLARIFIKASI PERSYARATAN EITI

EITI Rules (2011): 21 syarat EITI Rules (2011): 7 syarat

EITI CANDIDATE		EITI COMPLIANT
In order to apply for EITI Candidacy:	Before the end of the EITI Candidacy period:	To retain EITI Compliance:
SIGN-UP REQUIREMENTS 1 The government is required to issue an unequivocal public statement of its intention to implement the EITI. 2 The government is required to commit to work with civil society and companies on the implementation of the EITI. 3 The government is required to appoint a senior individual to lead on the implementation of the EITI. 4 The government is required to establish a multi-stakeholder group to oversee the implementation of the EITI. 5 The multi-stakeholder group, in consultation with key EITI stakeholders, should agree and publish a fully costed work plan, containing measurable targets, and a timetable for implementation and incorporating an assessment of capacity constraints.	PREPARATION REQUIREMENTS 6 The government is required to ensure that civil society is fully, independently, actively and effectively engaged in the process. 7 The government is required to engage companies in the implementation of the EITI. 8 The government is required to remove any obstacles to the implementation of the EITI. 9 The multi-stakeholder group is required to agree a definition of materiality and the reporting templates. 10 The organisation appointed to produce the EITI reconciliation report must be perceived by the multi-stakeholder group as credible, trustworthy and technically competent. 11 The government is required to ensure that all relevant companies and government entities report. 12 The government is required to ensure that company reports are based on accounts audited to international standards. 13 The government is required to ensure that government reports are based on accounts audited to international standards. DISCLOSURE REQUIREMENTS 14 Companies comprehensively disclose all material payments in accordance with the agreed reporting templates. 15 Government agencies comprehensively disclose all material revenues in accordance with the agreed reporting templates. 16 The multi-stakeholder group must be content that the organisation contracted to reconcile the company and government figures did so satisfactorily. 17 The reconciler must ensure that the EITI Report is comprehensive, identifies all discrepancies, where possible explains those discrepancies, and where necessary makes recommendations for remedial actions to be taken. DISSEMINATION REQUIREMENTS 18 The government and multi-stakeholder group must ensure that the EITI Report is comprehensible and publicly accessible in such a way as to encourage that its findings contribute to public debate. REVIEW AND VALIDATION REQUIREMENTS 19 Oil, gas and mining companies must support EITI implementation. 20 The government and multi-stakeholder group must take steps to act on lessons learnt, address discrepancies and ensure that EITI implementation is sustainable. Implementing countries are required to submit Validation reports in accordance with the deadlines established by the Board.	RETAINING COMPLIANCE REQUIREMENTS 21 Compliant countries must maintain adherence to all the requirements in order to retain Compliant status.

BOX 1 EITI REQUIREMENTS

The EITI requires:

- 1 Effective oversight by the multi-stakeholder group.
- 2 Timely publication of EITI Reports.
- 3 EITI Reports that include contextual information about the extractive industries.
- 4 The production of comprehensive EITI Reports that include full government disclosure of extractive industry revenues, and disclosure of all material payments to government by oil, gas and mining companies.
- 5 A credible assurance process applying international standards.
- 6 EITI Reports that are comprehensible, actively promoted, publicly accessible, and contribute to public debate.
- 7 That the multi-stakeholder group takes steps to act on lessons learned and review the outcomes and impact of EITI implementation.

2. RENCANA KERJA/TUJUAN

Rencana kerja harus:

1. Menunjukkan tujuan implementasi EITI yang berkaitan dengan prinsip EITI dan menunjukkan prioritas nasional untuk sektor ekstraktif
2. Merefleksikan hasil konsultasi dengan stakeholder kunci, dan didukung kelompok multi pihak
3. Mencakup kegiatan yang bisa diukur untuk mencapai tujuan yang disepakati. Lingkup EITI harus disesuaikan agar dapat berkontribusi dengan tujuan dan dampak yang disepakati selama proses konsultasi

CONTOH: MONGOLIA

10.5. Objective “Expansion of EITI in field of revenue disbursement, licensing, natural reclamation, contracts transparency”

10.5.1. To conduct transparency in licensing in 2011 and disclose publicly, based on experience of ongoing project of Open Society Forum with Mineral Authorities, called “License Watch” and submit findings to National Council for review.

10.5.2. To conduct transparency in natural reclamation expenditure and companies reporting in collaboration with Ministry of Environment starting from 2011.

10.5.3. All aimag and soum Governors shall disclose disbursement of revenues received from license holders paid to local budget to Central organs and starting from 2011 they will take measures to disclose publicly.

10.5.4. Ministry of Mineral Resources and Energy shall disclose production, sales, export and investment of extractive industries starting from 2012, based on comprehensive study work, as pilot project.

10.5.5 Ministry of Mineral Resources and Energy shall disclose the oil production sharing contracts based study work of legal environment starting from 2011 as pilot project.

10.5.6. Mongolia EITI Reconciliation report shall be in summarized form making it easier for public understanding.

3. INFORMASI KONTEKSTUAL

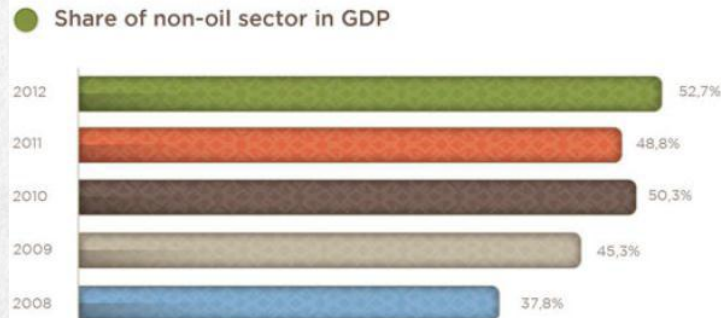
Laporan EITI harus mencakup informasi kontekstual berikut ini:

- **Legal framework** and fiscal regime (kerangka legal dan rezim fiskal)
- Contribution of the extractive sector to the economy (besaran kontribusi sektor ekstraktif pada ekonomi)
- **Production data** (data produksi)
- **State participation** (role of SOEs, SOE social expenditures, ownership of assets) (peran BUMN/D, pembayaran sosial, kepemilikan aset)
- **Distribution of revenues** (distribusi pendapatan)
- **License holders**, license awards and transfers (kepemilikan ijin, proses dan transfer)
- **Beneficial ownership** (recommended) (beneficial ownership)
- **Production contracts** (encouraged) (kontrak produksi)

CONTOH: AZERBAIJA & KYRGYZTAN

Real sector. Due to the decline in oil production in 2012, the gross domestic product of the oil sector (the oil GDP) decreased by 5.0%. Compared to the previous year, the volume of GDP in real terms increased by 2.2% and reached AZN 54.0 bln. The GDP growth has been achieved at the account of non-oil sector.

The share of non-oil sector in total GDP amounted to 52.7% at the end of the reporting year.



Source: Ministry of Economic Development of the Republic of Azerbaijan

Mining industry in the economy of Kyrgyzstan

Macroeconomic indicators of the mining sector of the Kyrgyz Republic in recent years have increased significantly. More than half of industrial output is generated by the mining sector companies.

The mining industry in the economy of the Kyrgyz Republic in 2011

Share in GDP	14 %
Share in the volume of industrial output	58 %
Share in the total volume of export	53 %
Share in total tax and customs revenues	15 %

CONTOH: DATA PRODUKSI, TANZANIA

No.	Company	Unit of measure	Units Produced	Units Sold	Value of Units Sold US\$	Value of Units Sold TzS	Mineral
1	Bulyanhulu Gold Mine Limited	Ounces	262,982	249,593	290,862,614		Gold
2	Pangea Minerals Limited	Ounces	307,863	305,829	347,367,422		Gold
3	North Mara Gold Mine Limited	Ounces	212,772	212,667	247,982,963		Gold
4	Geita Gold Mining Limited	Ounces	338,286	331,929	362,011,913		Gold
5	Geita Gold Mining Limited		82,327	82,327	1,354,222		Silver
6	Resolute Tanzania Limited	Ounces		146,700	158,680,991		Gold
7	Resolute Tanzania Limited			16,364	270,891		Silver
8	TanzaniteOne Mining Limited	Grams	2,097,071	1,371,962	6,647,603		Tanzanite
9	Williamson	Carats	168,724	166,947	23,852,000		Diamonds

4. MEMPERKUAT LAPORAN EITI

1. Penambahan aliran pendapatan:

- Volume yang dijual dan penerimaan yang didapat dari penjualan bagian pemerintah/bentuk in-kind
- Pembayaran sosial, jika diwajibkan di negara tsb.
- Pembayaran sementara (transit), jika material/signifikan

2. Pembukaan penerimaan pemerintah secara menyeluruh

- Pembukaan penerimaan tambahan dari pemerintah dibawah ambang materialitas
- Penerimaan dari level daerah, jika material
- Transfer antara pemerintah pusat dan daerah, jika diwajibkan di negara ybs
- Transfer antara pemerintah dan perusahaan negara (BUMN/D)

CONTOH: PERU, NORWEGIA

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
Junín	9,769,130	3,256,377
La Libertad	155,656,112	51,885,371
Lima	85,561,060	28,520,353
Moquegua	143,497,157	47,832,389
Pasco	101,159,8	
Puno	120,972,8	
Tacna	533,657,2	
	2,751,269,8	

3.3.7.1 Payments in foreign currency

Payments from Statoil in foreign currency relating to sale of the state's petroleum are made to a foreign exchange account in the Central Bank of Norway. A separate sub-reconciliation of payments in foreign currency from Statoil against payments in foreign currency as reported by the Central Bank of Norway is presented below:

Table 12: Reconciliation between Statoil and the Central Bank of Norway

	TUSD	TEUR	TGBP	TDKK	TJPY	Sum TNOK see table 10 ¹⁾
Reported from Statoil	12.027.279	6.210.777	1.687.779	406	1	
Reported from the Central Bank of Norway	12.405.574	6.606.007	1.687.779	406	1	148.250.906
Discrepancy foreign currency	-378.295	-395.230	-	-	-	
Resolved discrepancy	378.295	395.230	-	-	-	
Unresolved discrepancy	-	-	-	-	-	
Translated to NOK	75.117.706	56.536.853	16.595.886	461	0,04	148.250.906
Average exchange rate ¹⁾ NOK	6,06	8,56	9,83	113,45	14,63	

¹⁾ NOK translation is presented based on exchange rates and amounts reported by the Central Bank of Norway.

4. MEMPERKUAT LAPORAN EITI

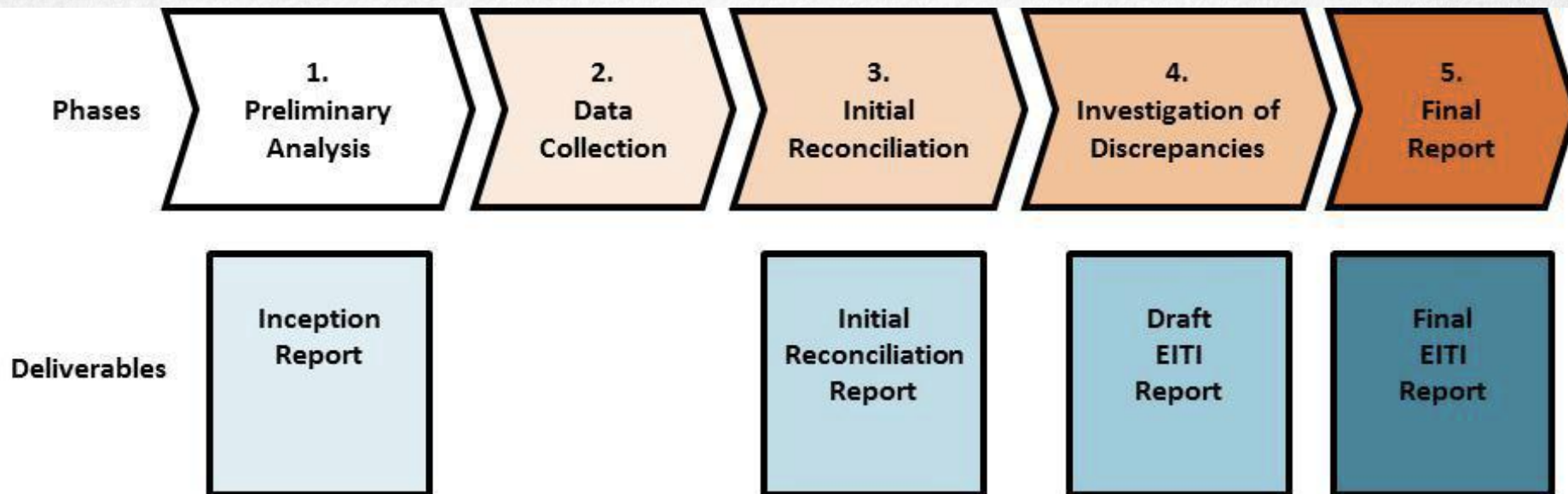
3. Tingkat kerincian

Berdasarkan perusahaan, atau aliran pendapatan, atau by project

No.	Company	Companies (US\$)	Government (US\$)	Differences (US\$)
1	ConocoPhillips (03-12) Pty Ltd	1,086,543,694	1,086,543,694	-
2	ConocoPhillips JPDA Pty Ltd	468,673,216	468,673,216	-
3	ConocoPhillips (Timor Sea) Pty Ltd	242,981,979	242,981,979	-
4	ConocoPhillips (03-13) Pty Ltd	164,037,863	164,037,863	-
5	ConocoPhillips (Emet) Pty Ltd	28,763,272	28,763,272	-
6	ConocoPhillips (03-19) Pty Ltd	16,674	16,674	-
7	Eni JPDA 03-103 Limited	349,496,298	349,496,298	-
8	Eni JPDA 06-105 Pty Ltd	49,587,120	49,587,120	-
9	Eni Timor Leste SpA	2,185,035	2,185,035	-
10	Santos	365,391,369	365,391,369	-

4. MEMPERKUAT LAPORAN EITI

4. Standar Kerangka Acuan dan prosedur untuk memproduksi laporan



4. MEMPERKUAT LAPORAN EITI

5. Jaminan kualitas data pemerintah dan perusahaan

- Review sistem audit yang berlaku saat ini, dan sistem penjaminan data yang berlaku di pemerintah dan perusahaan
- Sepakat bahwa sistem penjaminan harus disediakan (i.e. attestation, confirmation from external auditor etc.)
- Assessment oleh Independent Administrator tentang kelengkapan dan akurasi data Laporan EITI

5. DAMPAK DAN VALIDASI

Seluruh negara implementor diwajibkan mempublikasikan laporan kegiatan tahunan, mendokumentasikan proses dan pengaruh, sesuai yang disepakati dalam tujuan di rencana kerja