

EITI RECONCILER'S REPORT 2010-2011 MINING SECTOR



 **Parker Randall**

KAP GIDEON ADI & REKAN

This report and all related Appendices is intended for EITI Indonesia
“Organization” need in terms transparency activity

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REPORT OF INDEPENDENT ACCOUNTANTS ON THE AGREED UPON PROCEDURES

To The Implementation Team

We, Gideon Adi & Rekan Public Accounting Firm (KAP), have been appointed by the Deputy Minister of Energy, Mineral Resources and Forestry in the Coordinating Ministry for Economic Affairs to do reconciliation of EITI (*Extractive Industries Transparency Initiative*) Indonesia for the years 2010 and 2011 and to prepare a report of this reconciliation based on contract number PKK-44/PPK/EITI/11/2013 (the "Engagement").

The agreed upon procedures engagement was conducted in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants (IAPI). The adequacy of these procedures as described in Appendix A is the responsibility of the EITI Implementation Team. Consequently, we do not make any representation regarding the adequacy of the procedures either for the purpose of this report or for any other purpose.

Our findings are noted in the report and its appendices. We are not engaged and do not do audit engagement based on auditing standard established by IAPI with a view to express an opinion on the fairness of the information presentation of the State Revenue presented in this report, except the explicit statements in this report. Consequently we do not express any opinion on it. Had we performed additional procedures, other matters might have come to our attention that would have been reported to Implementation Team.

This report is only intended for the Implementation Team use and not for other parties that do not agree with the procedures and are not responsible for the adequacy of the procedure for their purposes.

This report is only related to the things that are explained specifically in it and is not related to the overall financial statements of an entity.

Sincerely Yours,
KAP Gideon Adi & Rekan

Ade Ikhwan, S.E.,CPA
AP.0916
Jakarta,2014

ABBREVIATIONS AND DEFINITIONS

Accrual Basis	A revenue and expense recognition based on the actual events, not when the cash is received or disbursed.
BPK	Indonesia's Supreme Audit Institution.
BPKP	Indonesia's Financial Development and Supervisory Agency.
BUMD	Badan Usaha Milik Daerah or Regional Government Owned Enterprise.
Cash Basis	A revenue and expense recognition based on the time cash is received or disbursed.
Corporate income tax	Income taxes that are payable by a tax payer on its taxable income in a fiscal year in accordance with the provisions of the prevailing tax laws.
Ditjen Pajak	The Directorate General of Taxation, under the Ministry of Finance.
Ditjen Minerba	The Directorate General of Mineral and coal, under the Ministry of Energy and Mineral Resources
DHPB	Fund of Coal's Sales Revenue (Dana Hasil Penjualan Batubara) is the obligation which has to be paid by the mining companies to the Government at 13.5% from the coal sales value which does not depend on the quality of the coal.
Dit. PNBP	Directorate of Non-Tax Revenues, Directorate General of Budget (DJA), Ministry of Finance.
Dividend	The distribution of profit from the net income resulted by company in a certain period to the shareholders who are entitled based on the RUPS (General Meeting of Shareholders) approval.
DJA	Directorate General of Budget (DJA), Ministry of Finance.
EITI	Extractive Industries Transparency Initiative.
ESDM	Energy and Mineral Resources
Government	The Government of Republic of Indonesia.

IDR	Rupiah, the Indonesian currency
Implementation Team	Implementation Team is the Multi Stakeholder Group (MSG) which run the EITI activities, which membership is in accordance with Presidential Decree Number 26 of 2010 Article 10 (described on page 1 and 2).
IUP	Izin Usaha Pertambangan (Mining Business License), is the permit to conduct mining business, issued by local government.
IUPK	Izin Usaha Pertambangan Khusus (Special Mining Business License) is the permit to conduct the mining business in a specific mining.
Iuran Tetap	<i>(Land-rent)</i> is the payment which is received by the government as the fee on the opportunity of General Investigation, Exploration or Exploitation in one working area.
KK	Kontrak Karya (Contract of Work) is the agreement between the Government of Indonesia with Indonesian legal entity companies in its framework of foreign capital investment to conduct mineral mining business.
KP	Kuasa Pertambangan (Mining Rights) is the authority granted to the entity/person to conduct mining business.
LKPP	Laporan Keuangan Pemerintah Pusat (Central Government Financial Report).
Mining companies	Mineral and coal companies which are covered in the reconciliation.
PBB	Pajak Bumi dan Bangunan (Land and Building Tax) Land is charged based on the area of the land and the related area occupied by building. It is paid by the Tax Payer in accordance with the SPPT (Income Tax Payable Letter) issued by the Kantor Pelayanan Pajak (Tax Office).
PHT	Penjualan Hasil Tambang (Sales Revenue Share) is an obligation of the PKP2B holders regulated in the agreement. PHT is the differential between DHPB (13,5% of the coal sales) and royalty (3% to 7% of the coal sales value depending on the coal quality).

PKB	Perjanjian Kerjasama Batubara (Coal Working Agreement) is a scheme of agreement involving a company in a coal mining area.
PKP2B	Perjanjian Kerjasama Pengusahaan Pertambangan Batubara (Coal Contract of Work) is the agreement between the Government of Republic of Indonesia with legal entity companies in the frame of foreign capital investment or domestic capital investment to perform the coal business.
PNBP	Penerimaan Negara Bukan Pajak (Non-tax Government Revenue).
PNBP of forest utilization	Non-tax Revenue of forestry area utilization is the contribution (as replacement of land compensation) derived from the forest utilization for non-forestry development activities.
RECONCILIATION	The process of comparing financial and quantity data reported by mining entities, and the respective Government entities and explaining discrepancies resolved and identifying the total of unresolved discrepancies
RECONCILER	The Public Accounting Firm (KAP) engaged to perform the reconciliation of the payments/receipts and volumes involving mining entities and the respective Government entities
Royalty	Payments made to the Government in respect of mineral or coal production, based on the terms applicable to the respective mineral or coal mining right
Secretariat	Secretariat of Extractive Industries Transparency Team, under Coordinating Ministry for Economic Affairs
SKPKB	Surat Keputusan Pajak Kurang Bayar or Underpaid-Tax Assesment is a letter of stipulation of tax determining amounts of principal tax, shortage of payment of principal tax, administrative sanctions and the remainder which must be paid.
SKPKBT	Surat Keputusan Pajak Kurang Bayar Tambahan or Additional Underpaid-Tax Assesment is a letter of stipulation of tax determining additional of underpaid tax

SSBP	Non-tax payment slip
STP	Surat Tagihan Pajak or Tax Collection Form is a letter to collect tax and/or administrative sanctions in the form of interest and/or fines.
USD or the US Dollar	Dollar, currency of the United States of America.
VAT	Value Added Tax.
Year 2010 and 2011	In this report the years 2010 and 2011 refer to calender years 2010 and 2011.

EXECUTIVE SUMMARY

Extractive Industries Transparency Initiative (EITI) is a global standard for transparency of the Government revenues from the extractive industry; including oil, gas, minerals and coal. For Indonesia, this activity is regulated in the Presidential Regulation No 26 of 2010 on Transparency of Government Revenue and Regional Revenue derived from the Extractive Industry.

The transparency activities require the existence of a reconciliation report comparing receipts recorded by the Government with payments made by those entities in the extractive industries. In this report, the Government receipts reconciled are receipts derived from the mining sector for the years 2010 and 2011.

Based on the 2010 and 2011 Central Government Financial Report (LKPP), the ratios of Government revenues from mining sector were about 8.2% (taxes 6.1% and non-taxes 2.1%) and 8.2% (taxes 5.9% and non-taxes 2.3%) respectively, of the total Government revenue,

The reconciled government revenues from the mining sector consist of two significant parts, revenues from tax and non-tax. The reconciled tax revenues comprise of corporate income tax, while the reconciled non-tax revenues consist of royalties, PHT and dividend. In addition, there are other government revenues which are not reconciled, but reported in this report.

There are 83 mining companies covered in this report, consisting of 20 mineral companies and 63 coal companies. Those companies were requested to provide data/information in relation to 2010 and 2011 payments for tax and non-tax. From the Government side, the revenues reconciled are from 3 government institutions : Ditjen Minerba, Ministry of Energy and Mineral Resources (ESDM); (ii) Ditjen Pajak, Ministry of Finance; and (iii) Dit.PNBP, DG of Budget, Ministry of Finance.

For 2010 and 2011, the reconciled tax revenues total IDR 3,964 billion and USD 3,269 million and IDR 5,145 billion and USD 4,266 million respectively. While the reconciled non-tax revenues total IDR 4,317 billion and USD 1,610 million and IDR 5,038 billion and USD 2,245 million respectively.

There were some companies which up to the deadline did not submit report and did not provide authorization letter to obtain tax information. For 2010 and 2011, the number of companies which did not submit report is 1 and 9 companies respectively. While those which did not provide authorization letter is 1 company for 2010 and 12 companies for 2011. This caused the reconciliation process could not be performed for all the companies covered in this report. Based on the Ditjen Minerba report, royalties and PHT paid by the 9 companies in 2010 and 2011 were about 0.2% and 1.8% respectively of the total reconciled non-tax revenue from mining sector. The magnitude of the corporate income tax of those companies which did not submit authorization letters is unknown, since the in-existence of such letters prohibiting the disclosure of their tax payments.

The final result of the reconciliation shows a significant decrease between the initial difference (before adjustments) and the final difference (after adjustments). The initial differences ranged from 8% to 326% of total reconciled value, while the final differences ranged from 0.03% to 2.3% of total reconciled amounts.

Based on analyses, the final differences were due to:

- Improper split of royalty and PHT and the related companies did not confirm it;
- Split of royalty and PHT reported by Ditjen Minerba differ compared to those reported by companies;
- Through the determined cut off date there were companies which did not provide their responses to the reconciler's request for confirmation or explanation on differences;
- Royalty paid by other parties in the same group of companies on behalf of the company but could not be recognized by the designated company;
- A payment of corporate income tax received in the Kas Negara (State Treasury) system was recognized as being royalty payment;
- Companies have not reported, among others, corporate income tax resulting from the adjustments of the audits conducted by Ditjen Pajak (STP, SKPKB, SKPKBT), other corporate taxes, monthly tax and/or tax article 29;
- Payment of a company's monthly tax has been recognized in both State Treasury and Ditjen Pajak systems but not yet included in the Ditjen Pajak report due to different account number;
- Companies paid tax on behalf of a Badan Usaha Tetap (BUTs)/Permanent establishment.

This report includes a brief history of the mining industry development in Indonesia, profiles of mining reporting entities covered in this reconciliation report, as well as the distribution of revenue to each producing regions across Indonesia in the form of allocation of revenue sharing fund or mining DBH in 2010 and 2011. This report also includes appendices containing detailed tables, such as reconciliation numbers and mining revenue sharing fund, which form part of this report.

INTRODUCTION

CHAPTER 1

CHAPTER 1 INTRODUCTION

1.1 BRIEF HISTORY OF EITI IN INDONESIA

Extractive Industries Transparency Initiative (EITI) is a global standard for transparency of the Government revenues from the extractive industry; including oil, gas, minerals and coal. For Indonesia, this activity is regulated in the Presidential Regulation No 26 of 2010 on Transparency of Government Revenue and Regional Revenue derived from the Extractive Industry. To date, the standard has been adopted by 44 countries, including Indonesia.

The transparency initiatives of the Government revenues from the extractive industry in Indonesia began in 2007 when the Finance Minister then, Sri Mulyani, declared supports for EITI to the representatives of Transparency International Indonesia. The Vice Chairman of Corruption Eradication Committee (KPK) at that time, Erry Riyana Hardjapamekas, and the Deputy of KPK for Prevention, Waluyo, reviewed the preparation of its implementation on a legal basis. A Presidential Regulation on EITI was discussed with the Ministry of Energy and Mineral Resources (ESDM).

In 2008, the Coordinating Minister for Economic Affairs then, Boediono, led the coordination meeting for EITI, and in 2010, the President of the Republic of Indonesia Susilo Bambang Yudhoyono signed the Presidential Regulation Number 26 of 2010 on State and Local Revenue Transparency from the Extractive Industry.

For the implementation of such State and Local Revenue Transparency from the Extractive Industry, an Extractive Industries Transparency Team was established, hereinafter called the Transparency Team, under and directly responsible to the President.

The Transparency Team consists of:

1. The Steering Committee; and
2. The Implementation Team

The Steering Committee consist of the following members:

Chairman	Coordinating Minister for Economic Affairs
Members	1. Minister of Energy and Mineral Resources
	2. Minister of Finance
	3. Minister of Home Affairs
	4. Chief of BPKP
	5. Prof. Dr. Emil Salim, Advisor to the President for Economics and Environment, the community representative

The implementation of EITI is currently coordinated by the Implementation Team that is responsible to the Steering Committee. Based on the Presidential Regulation No 26 of 2010, the Chairman of the Transparency Team formed a Secretariat which tasks are to assist the Transparency Team's duties.

The Implementation Team consist of:

Chairman, as well as Member	Deputy Minister of Coordinating Ministry of ESDM, Coordinating Ministry for Economic Affairs
Vice Chairman, as well as Member	DJA, Ministry of Finance
Vice Chairman 1, as well as Member	Secretary General, Ministry of ESDM

Members

1. Deputy Minister of Coordinating International Economy Cooperation, Coordinating Ministry for Economics Affairs	8. Directorate General of Regional Finance Administration, Ministry of Home Affairs
2. Deputy Minister of Fiscal and Monetary, Coordinating Ministry for Economics Affairs	9. Deputy of State Accountant, BPKP
3. Directorate General of Tax, Ministry of Finance	10. Head of Special Task Force for Upstream Oil and Gas Business Activities
4. Directorate General of Treasury, Ministry of Finance	11. President Director of PT Pertamina (Persero)
5. Directorate General of Fiscal Balance, Ministry of Finance	12. Three (3) representatives of Regional Governments Producing Minerals, Coal, Oil and Gas
6. Ditjen Migas, Ministry of ESDM	13. Three (3) representatives of Minerals, Coal, Oil and Gas Associations
7. Directorate General of Mineral, Coal and Geothermal, Ministry of ESDM	14. Three (3) representatives of NGO of transparency observer of State/Regional Revenue from the Extractive Industry

Indonesia was officially announced as a candidate country of EITI in EITI Board Meeting in Dar-Es-Salaam on 19 October 2010. The membership status as a compliance country should be achieved within 2.5 years.

EITI regulations require that the difference of time reporting is not more than 2 years. EITI Secretariat has published the first report for 2009 in April 2013. This report covers the reporting for 2010 and 2011.

This part of the report covers only the extractive industry from the mining sector.

This report is prepared in both Indonesian and English. Should there be any differences or contradictions between the Indonesian version and the English version, the Indonesian version will prevail.

1.2. APPROACH AND METHODOLOGY OF RECONCILIATION

1.2.1 Definitions of significant payments and revenues underlying the scope of 2010 and 2011 reconciliations

Government revenue from the extractive industry as regulated in the Presidential Regulation No.26 of 2010 include tax and non-tax revenues from extraction of oil, gas and mining of minerals and coal.

Based on the 2010 and 2011 LKPP and the information from Ditjen Pajak, the ratio of tax and non-tax revenues from mining sector were about 8.2% of the total Government revenues as detailed below.

Table 1.1 2010 and 2011 Government Revenue from Mining and Excavation (including mineral and coal)

Type of Revenue	2010 (in Triliun Rupiah)	2011 (in Triliun Rupiah)
TAX	60,22	71,57
NON-TAX		
Royalty	12,49	16,11
Sales Revenue Share (PHT)	5,91	7,87
Dividend	2,57	3,35
Land Rent	0,16	0,26
TOTAL OF MINING REVENUE	81,34	99,16
TOTAL OF GOVERNMENT REVENUE	992,25	1.205,35
Ratio of revenue	8,2 %	8,2 %

The Government of Indonesia, as the EITI organizer, committed to present all Government revenues, tax and non-tax received from the mining sector. On the other side, mining companies provide data of payments made to the Government. The information from both was reconciled by Independent Reconciler.

The information used as the basis in preparing this report by the Reconciler was the information received from 28 November 2013 through 16 May 2014. The deadline was previously set to be 25 April 2014. However, due to many issues need to be confirmed to the reporting entities the deadline was rescheduled to 16 May 2014. Adjustments on the differences identified have been approved and reported in this Report.

The scope of reconciliation set by the Implementation Team is as follows:

Tax

- Corporate Income Tax

Mining companies may pay the corporate income tax either in IDR or USD currencies. Based on the currency payment, reconciliation included the corporate tax in IDR and USD.

Non-Tax

- Royalty
- Sales Revenue Share (PHT)
- Dividend

Royalty and PHT are calculated based on the export sale value (in USD) or domestic sale (in IDR). Based on the royalty and PHT payment currency, reconciliation included royalty and PHT in IDR and USD.

Dividend which is profit distribution from mining companies in which the Government has interests, is paid either in USD or IDR, depending on which currency used by the companies for their book-keeping. PT Freeport paid in USD, while PT Antam, PT Timah and PT Bukit Asam in IDR. The amount reported by PT Freeport is in IDR based on the conversion rate used by Dit.PNBP (see Table 3.3 and 3.8).

Other revenues which were not reconciled but reported are PBB, Land-rent and PNBP of forest utilisation. Payment of Land Rent was in USD currency; while if using IDR the rate used is the conversion rate of USD currency from Bank Indonesia at the time the payment is made.

1.2.2 Mining companies included in the 2010 and 2011 reconciliation

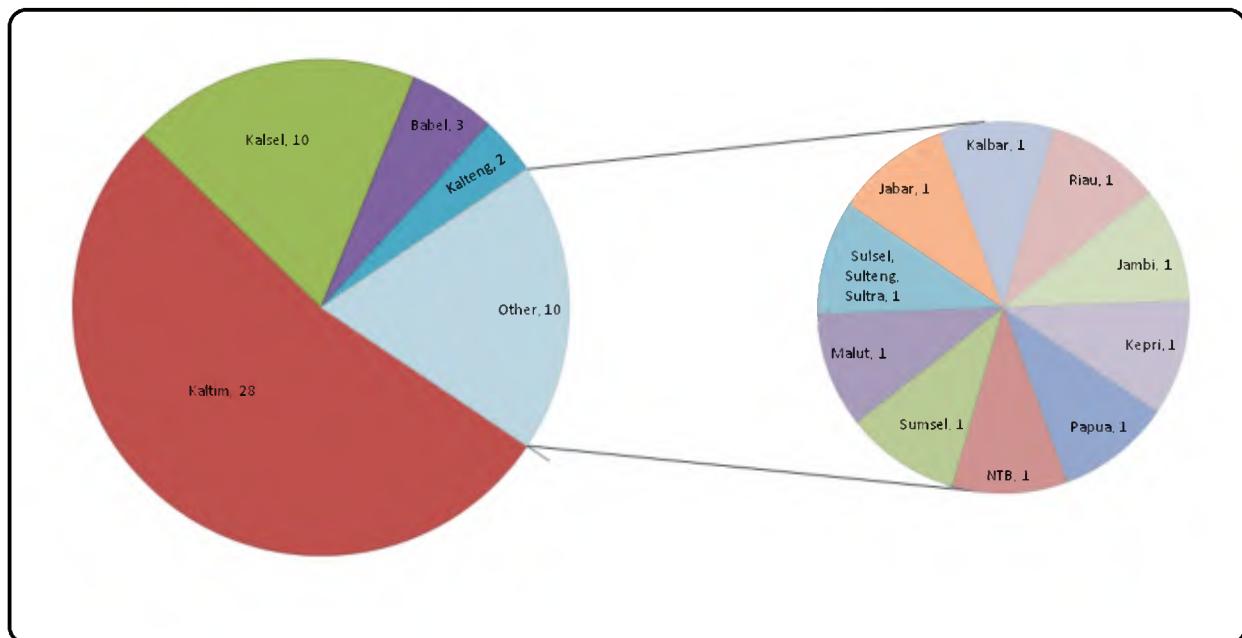
The Implementation Team determined that only producing mining companies are included in the reconciliation process.

Referring to the final EITI scope approved on 28 January 2014, the number of mining companies included in the reconciliation was revised from 193 companies for both 2010 and 2011 to be 53 companies for year 2010 and 83 companies for year 2011. The number of companies was determined based on the amount of royalty paid by companies which were previously stipulated IDR 5 billion or above to be IDR 25 billion or above.

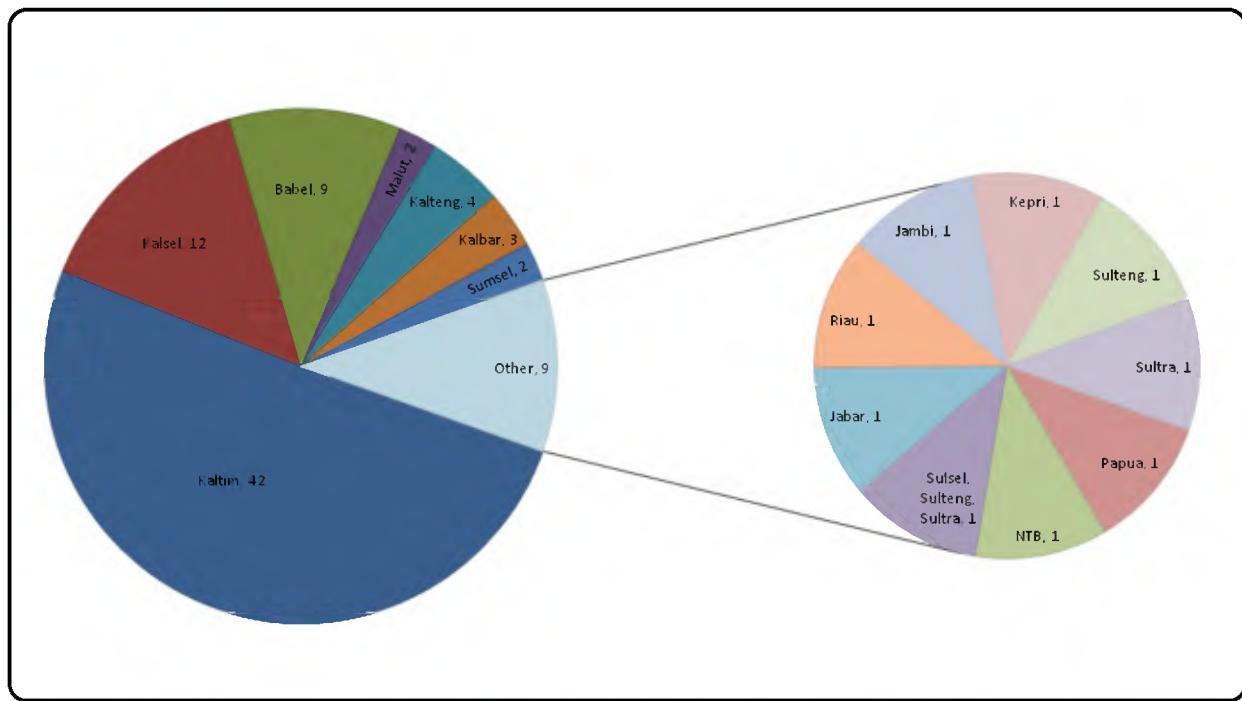
Commodity Type	KK		IUP		PKP2B		Total	
	2010	2011	2010	2011	2010	2011	2010	2011
Copper/gold	3	3	-	-	-	-	3	3
Tin	1	1	2	8	-	-	3	9
Nickel	1	1	1	4	-	-	2	5
Coal	-	-	13	31	30	32	43	63
Bauxite	-	-	2	3	-	-	2	3
Total	5	5	18	46	30	32	53	83

Diagram 1.1 Distribution of mining producing provinces

2010



2011



1.2.3 Government Institution included in the 2010 and 2011 reconciliation

The government institutions which are responsible for reporting revenue are as follows:

Ditjen Minerba, Ministry of Energy and Mineral Resources: submitted the information of production contribution (royalty) and land rent paid by each producing mining companies, and the PHT paid by the producing coal companies which hold PKP2B contract.

Ditjen Pajak, Ministry of Finance: submitted the information of Corporate Income Tax paid by producing mining companies. The reported producing mining companies only those which submitted the valid and complete tax authorization letter as the basis to open their tax information.

Directorate of Non-Tax State Revenue (PNBP), Directorate General of Budget, Ministry of Finance: submitted the information of dividend paid by the state-owned mineral companies and private mining companies which shares owned by Government; i.e., PT Aneka Tambang, PT Timah, PT Bukit Asam dan PT Freeport Indonesia.

1.2.4 The materiality level of differences to be investigated

In the EITI scope dated 28 March 2013, which was subsequently revised on 23 December 2013 and the finally approved on 28 January 2014, it was determined that all differences would be investigated by the Reconciler. In other words, the level of materiality of the differences is zero.

1.2.5 Reporting Template

The reporting template was prepared by the Implementation Team. The template contains information necessary for the reporting based on the EITI International requirements. The companies were requested to provide information in relation to the following:

- Information of payments of royalties, PHT, corporate income tax, land rent and PNBP of forest utilisation in USD and IDR currencies
- Information of mining production's volume

In addition to the reporting template, the Implementation Team also provided instructions how to complete the reporting template including the following:

- The concept of cash-based accounting which is used, together with information on payment dates and month/year of transactions.
- Statement from the chairman of each reporting entities, or the authorised officer, that the information provided is consistent with the information in the financial statements audited by independent auditors. This statement confirms the accuracy and reliability of the information reported.

Table 1.2 Types of revenue streams and related reporting entities

Types of Revenue Stream to be Reconciled	Reporting Entities in the reconciliation
Tax	
- Corporate Income Tax	Mining companies and Ditjen Pajak
Non-Tax	
- Royalty	Mining companies and Ditjen Minerba
- PHT	Mining companies and Ditjen Minerba
- Dividend	Mining companies and Dit.PNBP

1.2.6 Compliance with the EITI Standard Provisions 12 and 13

Provisions 12 and 13 of EITI standards established that the government should require that extractive industry entities and government reports used for EITI reporting purpose are based on audited financial statements prepared in accordance with international accounting and auditing standards.

In relation to compliance with provisions 12 and 13 in relation to the EITI standards by the extractive industry in Indonesia, it is important to note the following:

Reporting Entities

- Presidential Regulation No. 26 of 2010 Article 14 Section 2c contains a provision that reports / information presented by the reporting entities for EITI reporting are based on the entities' financial statements audited by an independent auditor.
- The information presented by reporting entities for EITI reporting purpose is to apply the cash basis accounting.
- Indonesian companies implement Indonesian accounting standards (SAK Indonesia) which have adopted International Financial Reporting Standards (IFRS) since 2009. Based on these standards, the financial statements of extractive entities are prepared on an accrual basis accounting.
- The financial statements of companies in Indonesia must be audited by an independent auditor if the companies meet at least one of the following criteria:
 - (i) Have total assets above Rp.25 billions - Decree of Minister of Industry and Trade;
 - (ii) Have total assets of Rp.50 billions or more - Company Law No. 40 of 2007;
 - (iii) Are engaged in public fund management: banking, insurance, stock brokerage, fund management activities, pension funds, public company or companies issuing bonds.
- Applicable auditing standards in Indonesia and applied by independent auditors are substantially in accordance with international auditing standards.

Government Institutions/Agencies

- Presidential Regulation No. 26 of 2010 Article 14 Sections 2a and 2b contain the following: (2a) Government, SKK Migas, report their information based on Financial Statements of Central Government (LKPP) that have been reviewed by BPKP; and (2b) Regional Government report their information based on Financial Statements of Regional Government that have been reviewed by BPKP.
- Government's financial statements are prepared based on a cash basis accounting, that is actual cash receipts and disbursed during the year.
- Auditing standards applied by BPK when auditing financial statements of government institutions and state-owned companies are Government Auditing Standard. Auditing Standards applied by BPKP is Government Functional Oversight Standards. Both standards include an opinion on compliance with prevailing statutory provisions and opinion on the internal control. BPKP Audit does not generate an audit opinion. It provides results of the audit in the form of recommendations.

Based on matters noted above, it is concluded:

- The audit results of BPKP on the financial statements of government institutions are in the form of recommendations, no opinions on the fairness of the financial statements.
- In general, mining reporting entities selected as samples in the EITI reporting (see Appendix B) are large and medium scale entities with assets above Rp 25 billion. Accordingly, these entities meet the criteria of entities which financial statements should be audited by an independent auditor. This should be regarded as a positive matter as it should provide assurance to the Implementation Team and Independent Reconciliator on information provided by the extractive reporting entities for reconciliation purposes.
- In addition, for the need of consolidation with the financial statements of the parent companies (majorities are foreign companies), the large and medium scale companies in Indonesia are generally audited by KAPs that are affiliated with international accounting firms.
- Becoming an audit subject by independent auditor requires companies to implement good corporate governance practices.

There are differences in auditing standards adopted by BPK and BPKP with the international auditing standard. While there are differences it does not mean that the standards adopted by BPK and BPKP are not in accordance with the international auditing standards. The auditing standards adopted by BPK and BPKP are designed based on specific needs, which are different to the need of general audit conducted by independent auditors on companies' financial statement. In certain cases, these standards may even be more extensive than the international standards, while in other cases, they may not be as required by international standards.

In its letter to International EITI Number S-24/D.III.M.EKON/08/2013 dated 19 August 2013, the Implementation Team described the efforts spent in obtaining assurance on the reliability of information/financial data submitted by both government agencies and reporting entities. These efforts included conducting a 2-day technical meeting with the representatives of government institutions and reporting entities, requiring these parties to provide a more detailed information, and written statements (attestations) related to the auditing standard used in the audit of the financial statements utilised to provide information/financial data for EITI reporting purpose.

Where there are differences in the auditing standards adopted by BPK and BPKP, and the international auditing standards, the Implementation Team noted that they are not in the position to advise BPK, BPKP, and SKK Migas to revise their auditing standards to be in accordance with the international auditing standards.

For the 2010 and 2011 EITI reporting, the written statements (attestations) provided in the report template are as follows:

Mining companies

“I certify that the contents of the above information is correct, and in accordance with the financial statements which have been audited by public accounting firm or an independent auditor”

Of the whole reporting entities, there is one company (see Appendix B.1) which revised the above statement becoming :

“I certify that the contents of the above information is correct based on cash basis”

Ditjen Minerba - Ministry of ESDM

“I certify that the content of the above information is correct and consistent with the principles and generally accepted auditing standards and in accordance with the standard government auditing procedures.”

Ditjen Pajak - Ministry of Finance

Ditjen Pajak did not provide attestation explicitly in their report, however, information was submitted in official letters which implicitly stated correctness and consistency in accordance with the generally accepted accounting principles. Reported tax receipts was generated from the Ditjen Pajak's information system, and Modul Penerimaan Negara (MPN)/government receipt module which is a part of sistem perbendaharaan dan anggaran negara (SPAN)/budget and treasury system of Ditjen Perbendaharaan.

PNBP - DJA - Ministry of Finance

“We inform that the 2010 and 2011 EITI data submission are correct and consistent with the principles and generally accepted auditing standards and in accordance with the standard government auditing procedures.”

In addition, the Implementation Team required the report submission be signed by the Director of Finance or Authorized Financial Officer. All report submissions from reporting entities have been signed by authorized financial officer.

1.2.7 Methodology used by the Reconciler in performing the reconciliation

Gideon Adi & Rekan Public Accounting Firm (KAP GAR), a member of Parker Randall International (hereinafter referred to as the Reconciler) performed the reconciliation in the form of agreed upon procedures based on the auditing standard set by the *Institut Akuntan Publik Indonesia* (IAPI). The agreed upon procedures were determined in the 2010 and 2011 scope of EITI approved by the Implementation Team on 28 March 2013, revised on 23 December 2013 and finalised on 28 January 2014.

The adequacy of the agreed upon procedure, total samples of the extractive reporting entities and level of material differences to be reconciled are the responsibilities of the Implementation Team. The purpose of the engagement is to facilitate transparency in the extractive industry in Indonesia. The procedures were not designed to find fraud and/or misstatement, and/or the completeness of the information.

The following were procedures undertaken in the reconciliation process:

The Chairman of the Implementation Team sent a letter number S-21/D.III.M.EKON/08/2013 on 1 August 2013 to mining companies and a letter number S-29/D.III.M.EKON/09/2013 on 10 September 2013 to three government institutions, together with related attachments of reporting template to be completed and returned to the Secretariat no later than 14 October 2013.

Those companies, which had not provided the report template by the date set by the Implementation Team, were followed up by the Secretariat and the Reconciler, which was done by way of collecting data/information of mining companies' contacts (office address, contact person, telephone number and email address), sending second requests of the reporting template via email, communicating by telephone with the contact persons, as well as direct visits to the entities' offices.

The report template received were then forwarded to the Reconciler. By using an Excel worksheet, the Reconciler compiled all the data in monetary units that were reported in the report template by companies or the government institutions. All differences were identified in an Excel worksheet.

If the information received from the government institutions and companies are reconciled, the Reconciler did not do further action.

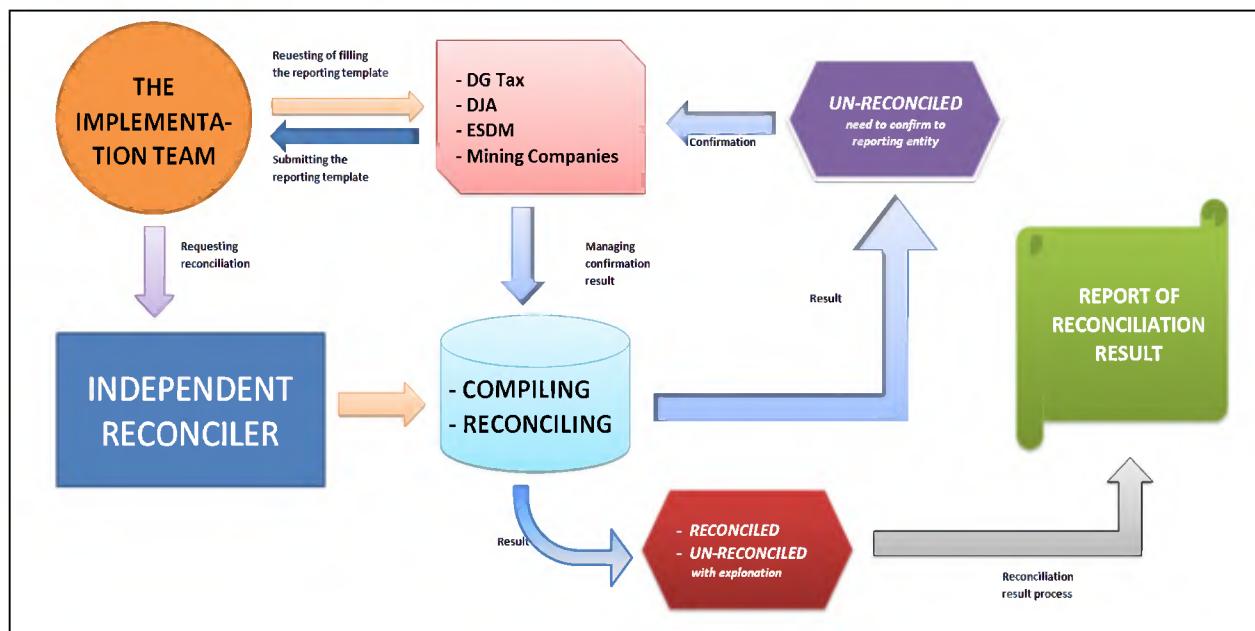
If the information received from companies was different compared to that reported by the government institutions, the Reconciler obtained further details and supporting data from both parties. This was done by way of telephone calls to the companies and to the government institutions via email, telephone, discussions and visits to the office of the government institutions.

During the reconciliation process the Secretariat facilitated a program called Finalisasi dan Rekonsiliasi Pelaporan EITI Indonesia for the mining companies which was held during 17 to 21 February 2014. In addition, in following up differences the Secretariat facilitates some meetings such as :

- Meeting with Ditjen Pajak on 16 May 2014;
- Meeting with Ditjen Pajak and Ditjen Perbendaharaan on 3 June 2014;
- Meeting with Ditjen Minerba, Dit. Keuangan Minerba and Ditjen Perbendaharaan on 4 June 2014.

Based on the above process, the Reconciler made a reconciliation report for submission to the Implementation Team.

Diagram 1.2 Methodology of reconciliation



The above procedures were to confirm payments to the Government included in the report template.

In performing their engagement, the Reconciler considered that the accepted information and explanation from the reporting entities were correct.

If there are material monetary amounts omitted from the reporting templates by the respective mining companies, or in the detailed monetary information obtained by the Reconciler during the performance of the reconciliation procedures, the Reconciler's work would not be sufficient to identify these transactions. Any such monetary amounts would not therefore be included in the Reconciler's Report.

Table 1.3 Status of report template from mining companies

Status*	Number of reporting entities	Reported	Not reported	% of the number of reporting entities
On Time (14/10/2013)	83	51	32	61 %
Per 27 January 2014	83	63	20	76 %
Per 28 February 2014	83	73	10	88 %
Per 21 April 2014	83	74	9	89 %

*in accordance with the presentation in the Implementation Team meeting

51 companies submitted the reporting template on time, while 32 companies had not submitted the report until the Independent Reconciler Team started their work. Including in the 83 companies, 1 company which has terminated its activities, i.e. Koba Tin. In the first 3 months of the assignment, Reconciler assisted collecting the reporting template. Secretariat and assisted by Reconciler sending reminder letters to those companies through post and email, also visiting their branch offices in Jakarta (21 companies) and Kalimantan (11 companies). Secretariat sent the final reminder letters on 24 March 2014. Until the deadline, 1 company did not send the report for 2010 reconciliation and 9 companies for 2011. According to the Ditjen Minerba, royalty contributed by those 9 companies was as follows:

Table 1.4 Royalty contribution from mining companies which did not submit report for 2010 reconciliation

No	Name of Company	Royalty (USD)
1	Koba Tin	4.090.678
	% of the 2010 reconciled royalty	0,2%

Table 1.5 Royalty contribution from mining companies which did not submit report for 2011 reconciliation

No	Name of Company	Royalty (USD)
1	Koba Tin	4.811.144
2	Telen Orbit Prima	6.839.201
3	Bhumi Rantau Energy	6.121.814
4	Bara Kumala Sakti	4.645.964
5	Tin Indo Internusa	4.110.165
6	Golden Great Borneo	3.113.127
7	Energi Batu Bara Lestari	4.967.756
8	Cahaya Energi Mandiri	2.613.438
9	Bangka Timah Utama Sejahtera	2.422.152
	Total	39.644.763
	% of the 2011 reconciled royalty	1.8%

At the beginning, Implementation Team determined that report should be submitted by the latest on 14 March 2014. Later, it decided to extend the reporting template and confirmation date from 14 March 2014 to 25 April 2014 then to 16 May 2014. The 16 May 2014 was the cut-off date in reconciliation process. Reconciliation Report included the adjustments which could be identified based on the information received through that date.

Report from government institutions

Ditjen Minerba submitted their report on 9 January 2014 and Ditjen Pajak submitted their report in 3 stages (1 April 2014, 11 April 2014 and 9 May 2014).

Ditjen Pajak Reports were submitted in stages in accordance with the number of mining companies which had complied with the requirement for tax information disclosure. The requirement is a complete and valid tax authorization letter; i.e. signed by the authorized person whose name was proven in the company's deed (deed of establishment and its succeeded), over a stamp duty and company's stamp and attached by a copy of company's deed.

Requirement to attach a copy of company's deed was written in the tax authorization letter and was re-addressed by Ditjen Pajak in the Implementation Team meeting in February 2014. Since then Reconciler collecting companies' deeds to complete the tax authorization letter which has been submitted by the companies before hand. Next, Ditjen Pajak validating it.

In addition to the 9 companies which did not send their reports, out of 74 companies which sent their reports, 3 companies did not complete their tax authorization letter with companies' deed. They are :

1. Kayan Putra Utama Coal
2. Bangun Banua Persada Kalimantan
3. Kartika Selabumi Mining

Therefore, overall there are 12 companies which tax payment cannot be reconciled. The in-existence of tax authorization letters prohibiting Ditjen Pajak to disclose tax payment information of those companies.

Based on the reporting template submitted by Kayan Putra Utama Coal, Bangun Banua Persada Kalimantan, and Kartika Selabumi Mining, the total corporate income tax reported were IDR 18,302 million and IDR 18,456 million for years 2010 and 2011 respectively; or 0.05% and 0.04% of the total reconciled corporate income tax.

Until end of March 2014, 71 companies have submitted the tax authorization letter which was deemed complete and valid by the Secretariat. Yet Ditjen Pajak did not provide the corporate data of the 71 companies altogether, due to:

- The person who signed the authorization letter was not the authorized person
- NPWP (Tax Payer Number) of the companies were not the current NPWP.
- In this regard, for companies which NPWP were changed shall attach their current NPWP.
- Copy of the company's deed was not complete.
- The authorization letter by a company's President Director to the person who signed the authorization letter was considered incomplete.

Table 1.6 Status of report template from Ditjen Pajak

Status	Number of Reporter*	Tax information has been provided	Tax information has not been	% of the Number of reporter
1 April 2014	71	56	15	79 %
Per 11 April 2014	71	66	5	93 %
Per 9 May 2014	71	71	0	100 %

GOVERNMENT REVENUE FROM MINING SECTOR

CHAPTER 2

CHAPTER 2. GOVERNMENT'S REVENUE FROM MINING SECTOR

2.1 MINING INDUSTRY IN INDONESIA

2.1.1 A brief history of mining industry

The mining and mineral reserves in Indonesia has to be managed in accordance with 1945 Constitution Article 33 as follows :

1. The economy shall be organized as a common endeavour based upon the principles of the family system.
2. Production sectors which are important for the country and affect the life of its people shall be controlled by the State.
3. Land, water and the natural resources within shall be controlled by the State and used for the maximum benefit of the Indonesian people.

Indonesia has huge mining and mineral reserves especially coal, copper, tin, nickel, iron and bauxite.

The right to explore and produce mineral and coal as well as to sell the production is awarded by the Government in the forms of several Cooperation Contract as explained below. The latest regulation ruling this issue is the Law No.4 Year 2009 regarding Mineral and Coal Mining.

Mineral Contract of Work (KK)

By the effective of Law No. 11 Year 1967 as the replacement of Law No.37 Prp year 1960, the Kontrak Karya system was introduced as the framework for foreign investment in the Indonesian mining sector. The first KK was signed in 1967.

KK Mineral was granted to the PMA (Foreign Investment) companies and PMDN (Domestic Investment). The validity of KK is 30 years and may be extended by Government's approval. KK holders obtained the mining right including general survey, exploration, mining development, production, processing and marketing.

The terms in KK are *lex specialis* (law governing a specific contract matter, which over rides laws which only govern general matters – *lex generalis*), meaning such contract shall have certainty that changes in Government Regulation e.g taxation rates are not subject to change over the life of the KK, except regulated otherwise or KK does not specifically regulates the tax rates. The terms in KK have been amended several times resulting differences among the 1st KK generation and the 7th KK generation.

The first 2 generations of KK included specific conditions based on the negotiation for each KK between the parties. The original generation of the KK included a provision that property acquired by the companies holding KKs became the property of the state, consistent with the position which applies for Indonesian oil and gas PSCs.

The subsequent 5 generations of KKs contained standardized conditions for each generation of KK.

Provisions included in KKs among others:

- Tax rates, for taxes such as corporate income tax, with holding tax, VAT and Regional Development tax. If no specific tax rate regime is specified in the KK, then the general taxation laws/regulations apply
- Tax loss which carry forward periods
- Deductibility of interest expense and the related debt to equity ceiling ratios
- Investment allowances
- Import duty exemptions
- Depreciation rates for tax purposes
- Land Rent – rates per hectare by activity e.g. general survey, feasibility study, production etc.
- Area relinquishment requirements by activity stages e.g. general survey, feasibility study, etc.)
- Royalty rates

The tax rates set out in the various generation of KKs reflect the tax rate regime in effect at the date of the KK signing, e.g. in the first KK, the corporate income tax rate is that specified in Corporate Tax Ordinance 1925 i.e. 45%, and the tax rates applicable throughout the life of the KK.

Coal Agreement (PKB) and Coal Contract of Work (PKP2B)

PKB and PKP2B were based on the same legal framework as Mineral KK. PKBs were originally entered into between Government and PT Bukit Asam (Persero) Tbk (formerly PT Tambang Batubara Bukit Asam) and PMA companies. PKP2B is a contract between Indonesian incorporated companies, PMAs or Domestic investment companies (PMDNs) and the Government. Subsequently, the PKB contractual arrangements with PTBA, representing the Government, that the Government's part returned to Government, therefore in substance the two generations of PKB arrangements are essentially the same as PKP2B.

In accordance with the Mining Law No.4 of 2009, all of the existing PKB and PKP2B will be valid until the end of the contract year and will be extended without tender process (as long as the choice to extend the contract duration is stipulated in the agreement) but such extension should follow the IUP contract mechanism, not the PKP2B contract mechanism.

Mining Rights (KP) – Mineral and Coal

KP is granted to the Indonesian citizens or company wholly owned by Indonesian interests, by the Government represented by the heads of Regencies, the Governors of provinces or the Minister of Energy and Mineral Resources, depending on the location of the KPs. The maximum areas for KPs ranged from 5,000 hectares for KPs awarded for general survey activities to 1,000 hectares for KPs awarded for exploitation activities. Refer to section below for the new form of mining business licence.

Mining Business License (IUP) - Mineral and Coal

The new Mining Law, Law No. 4/2009, regulated 3 types of *mining license*:

- Izin Usaha Pertambangan (IUP)/Mining Business License)
- Izin Usaha Pertambangan Khusus (IUPK)/(Special Mining Business License)
- Izin Pertambangan Rakyat (IPR)/(People's Mining License)

The Law regulates that all KPs shall be converted to IUPs at the latest by 10 April 2010. KK and PKP2B shall be converted to IUP upon expiration of the contracts, unless extensions are able to be exercised under the terms of such KK and PKP2B.

The stages regulated in IUP are exploration (maximum period of 8 years) and operation & production (maximum period of 23 years and may be extended for 10 years) which include the construction, processing, transporting and marketing activities.

IUP may be issued for Indonesian citizens or companies residing in Indonesia, both foreign and domestic investments as well as companies which are not established based on the permit from BKPM (Investment Coordinating Board).

The authority to grant Exploration IUP held by:

- Minister of ESDM if the general mining areas is located in more than one province;
- Governor if the general mining area is located within some regencies/cities but within one province; and
- Regent/Mayor if the general mining area is located in one regency or city.

The authority to issue the Operation & Production IUP, depending on the general mining area including the infrastructure such as area for production, land transportation, storage/warehouse and port facilities as well as the environmental impact of the project, held by:

- Minister of ESDM if the area of general mining and environmental impact of the project is in more than one province;
- Governor if the area of general mining and environmental impact of the project across more than one regency/city, but within one province; and
- Regent/Mayor if the area of general mining and environmental impact of the project is within one regency/city.

All forms of Indonesian mining right described in this report, impose requirements for the restoration and reclamation of mining areas. The mining right holder shall have the reclamation plan and budget in their exploration work plan and budget and provide a reclamation guarantee in the form of time deposits placed at a state-owned bank. A mining right holder, among other requirements, must provide:

- A five year reclamation plan
- A post-mining plan
- Reclamation guarantee
- A post-mine guarantee

To overcome and prevent the scarcity of mineral and coal supply, and to guarantee the availability of domestic mineral and coal supply, referred as Domestic Market Obligation, the Minister of ESDM issued the ESDM Minister Regulation No. 34 year 2009 on Prioritization of Supply of Mineral and Coal Requirements for Public Interest.

In this regulation the mining entity is obliged to sell the produced mineral and coal to domestic users. This obligation is stipulated based on minimal percentage of mineral and coal sale ascertained by the Minister and shall be stated in the sale purchase agreement between the mineral and coal mining entity and the domestic user.

To implement the regulation, Ditjen Minerba issued the Regulation No. 515.K/32/DJB 2011 which ruled a formula to set the coal price reference for domestic requirement.

2.1.2 Government Institutions as the reporting entities

Ditjen Pajak, Ministry of Finance

Ditjen Pajak is one of the first echelon Directorate in the Ministry of Finance. Ditjen Pajak has the duty to formulate and implement the policy and technical standardization in tax sector.

In performing its duty, Ditjen Pajak has the function of:

- Formulating policies in tax sector
- Implementing the policies in tax sector
- Aligning norms, standard, procedures, and criteria in tax sector
- Providing technical assistance and evaluation in tax sector
- Implementing administration

Ditjen Minerba, Ministry of ESDM

Ditjen Minerba has the duty to formulate and establish policies and technical standardization in mining sector.

In performing its duty, Ditjen Minerba has the function of:

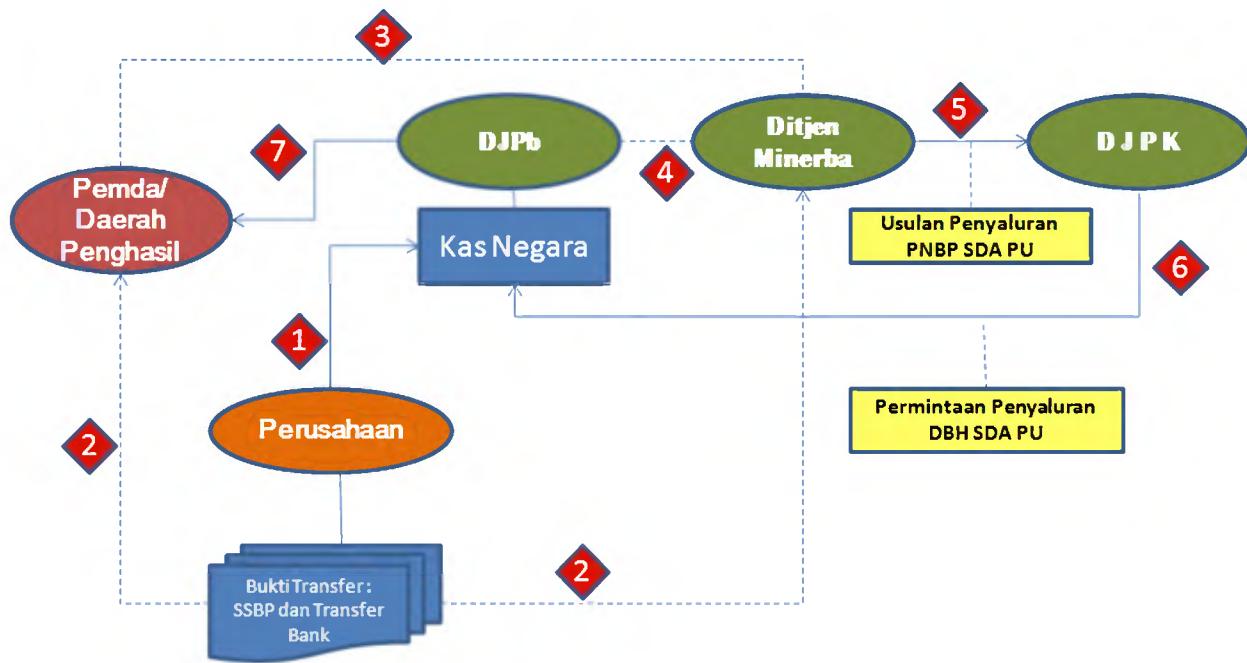
- Improving the availability of mineral and coal domestic supply.
- Encouraging the economic coal price for the development of coal energy
- Encouraging the enhancement of the domestic capability in processing the mineral and coal.
- Improving the value added of mineral.
- Improving the training, monitoring, management and controlling the mining activities effectively, efficiency, competitiveness, sustainable and environmental awareness

Directorate of Non-Tax State Revenue (Dit. PNBP) – Directorate General of Budget (DJA) – Ministry of Finance

Dit. PNBP tasks are to formulate and establish policies and technical policy and standardization in the field of non-tax state revenue (PNBP) as well as subsidies.

2.2 GOVERNMENT'S REVENUE STREAMS FLOW MINING SECTOR

Diagram 2.1 Mechanism of non-tax revenue flow from mining companies (in foreign currency and IDR)



The above revenue mechanism is explained as follows:

1. Company pays its obligations (Land Rent, Royalty, PHT) directly to the State Treasury:
 - If in IDR : shall use the SSBP form through Bank/ Pos Persepsi
 - If in USD/Foreign currency : shall use bank transfer to account number 600.502411980 through Bank Umum
2. Company shall send the payment slip to Ministry of ESDM (KESDM) and Regional Government as regulated in SE Dirjen Mining No 04.E/35/DJBI/2012 regarding Submission on the report of land rent and production contribution
3. Quarterly data reconciliation on PNBP SDA Pertambangan Umum (PU = General Mining) between Ditjen Minerba with Regional Government of the Producing Regions
4. Monthly data reconciliation of PNBP SDA PU recorded by KESDM with the data accounted for in the State Treasury (Dit. Akuntansi dan Pelaporan Keuangan dan Dit. Pengelolaan Kas Negara, DJPb = Directorate of Accountancy and Financial Reporting and State Treasury Management, DJPb)
5. On a quarterly basis, ESDM General Secretary, on behalf of ESDM Minister, sends a funds allocation proposal letter to the Minister of Finance, for the attention of Dirjen Perimbangan Keuangan (Directorate General of Fiscal Balance), in accordance with the PMK 165/PMK.07/2012
6. Ditjen Perimbangan Keuangan (DJPK)/Directorate General of Fiscal Balance submits the funds allocation request of DBH SDA PU to DJPb
7. DJPb transfers DBH SDA PU to the Regional government

The government revenue flow from mining sector included in the reconciliation scope are as follow:

Royalty

Minerals

Royalty is charged to producing minerals companies holding the license of KK, KP and IUP. Royalty is calculated based on the percentage of the FOB value per ton or kilogram sold or exported or which is contained in exported material concentrate. For the mineral companies included in this Report, the rates of royalty, unless otherwise specified in contracts, are shown in the following tables.

Table 2.1 Royalty for each commodity

Commodity	Unit	Royalty
Nickel	Per Tonne	5% of sale price
Tin	Per Tonne	3% of sale price
Copper	Per Tonne	4% of sale price
Bauxite	Per Tonne	3.75% of sale price
Gold	Per Kilogram	3.75% of sale price
Silver	Per Kilogram	3.25 % of sale price

Coal

Royalty and PHT rates for coal are as follows:

- KP and IUP

Open cut mining operation

Calory	Unit	Royalty
≤ 5,100	Per Tonne	3% of sale price
> 5,100 – 6,100	Per Tonne	5% of sale price
> 6,100	Per Tonne	7% of sale price

Underground mining operation

Calory	Unit	Royalty
≤ 5,100	Per Tonne	2% of sale price
> 5,100 – 6,100	Per Tonne	4% of sale price
> 6,100	Per Tonne	6% of sale price

- PKP2B
 - The applied royalty rates are between 3% to 7%, depending on the coal calorific content
 - The applied PHT rates are the balance of 6.5% up to 10.5% being the differential between a total of 13.5%, as specified in PKP2B and the royalty amounts noted above.

Corporate income tax

Companies pay corporate tax at the rates specified in the KP and PKP2B. Companies holds KP and IUP licenses pay the tax in accordance with the rates in effect based on the tax law.

Dividend

Dividend involve dividend payments to the Government by four mining companies, in which Government holds direct ownership interests.

Other government revenues from mining sector which are not included in reconciliation scope are as follows:

Land and Building Tax (PBB)

Land and building tax is charged based on the area of the land and the related area occupied by buildings.

Land Rent

Land rent applies to the retained land area of the KK, PKB/PKP2B, KP dan IUP, depends on the stage of the mining activities involving each mining right.

For KK and PKP2B, the rates start at USD 0.05 per hectare and increase up to USD 4.00 per hectare, depending on the stage of the mining activities, and the generation of each KK dan PKP2B. For KPs and IUPs, the rates start at IDR 500 (approximately USD 0.05) per hectare and increase up to IDR 25.000 (approximately USD2.50) per hectare.

PNBP of forest utilisation

All non-forest companies operated in the area determined by Government as forestry areas (based on Government Regulation No. 2 Year 2008), is obliged to pay PSDH and reforestation fund (DR). Approximately 90% of this contribution is paid by mining companies.

MINING COMPANIES

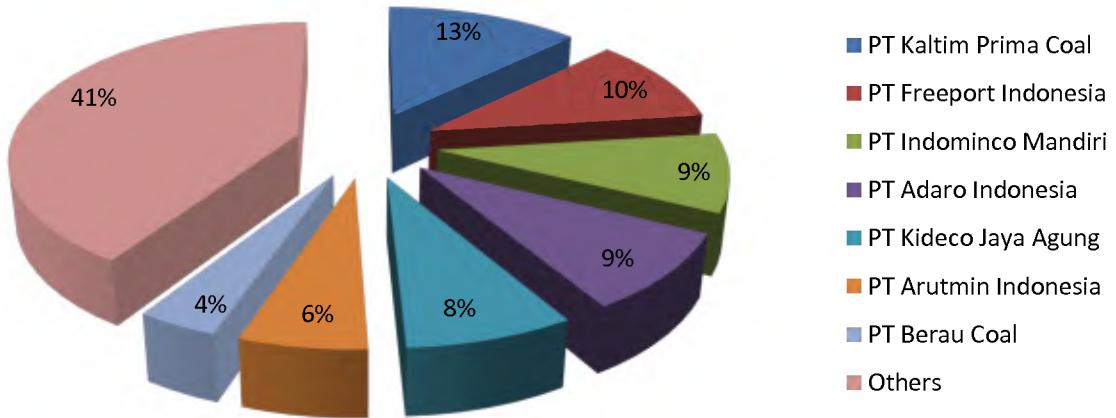
CHAPTER 3

CHAPTER 3. MINING COMPANIES

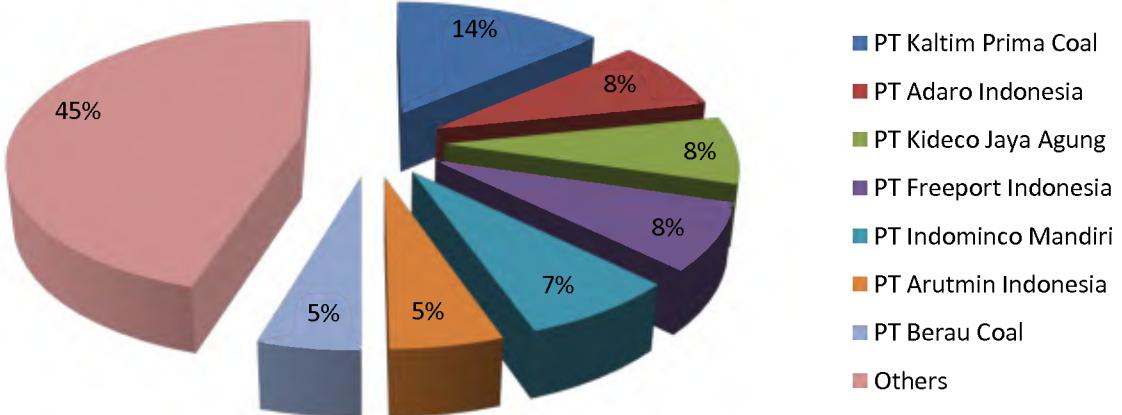
Based on the data provided by Ditjen Minerba the total royalty revenue included in 2010 and 2011 reconciliation were IDR 10.4 Trillion or 83% and IDR 13.1 Trillion or 81% of the total royalty received by government.

Based on the royalty revenue out of 53 companies included in the 2010 reconciliation, 59% was contributed by 7 mining companies. While for year 2011, out of 83 companies included in the reconciliation scope, the same 7 companies contributed 55%.

**Diagram 3.1 2010 Royalty Contribution
(53 Companies)**



**Diagram 3.2 2011 Royalty Contribution
(83 Companies)**



Based on the data provided by Ditjen Pajak the total corporate income tax included in the 2010 and 2011 reconciliation were IDR 33.6 Trillion or 56% and IDR 42.4 Trillion or 59% respectively of the total tax received by government from mining sector.

Based on the corporate income tax received by government, out of 53 companies included in the 2010 reconciliation, 81% was contributed by 7 mining companies. While in 2011, out of 83 companies included in the reconciliation scope the same 7 companies contributed 79%.

Diagram 3.3 2010 Corporate income tax Contribution (53 Companies)

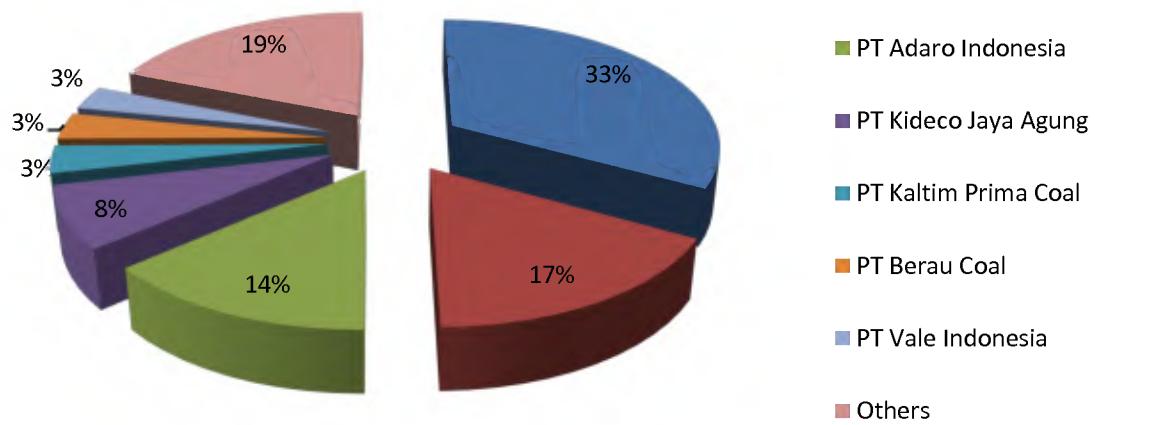
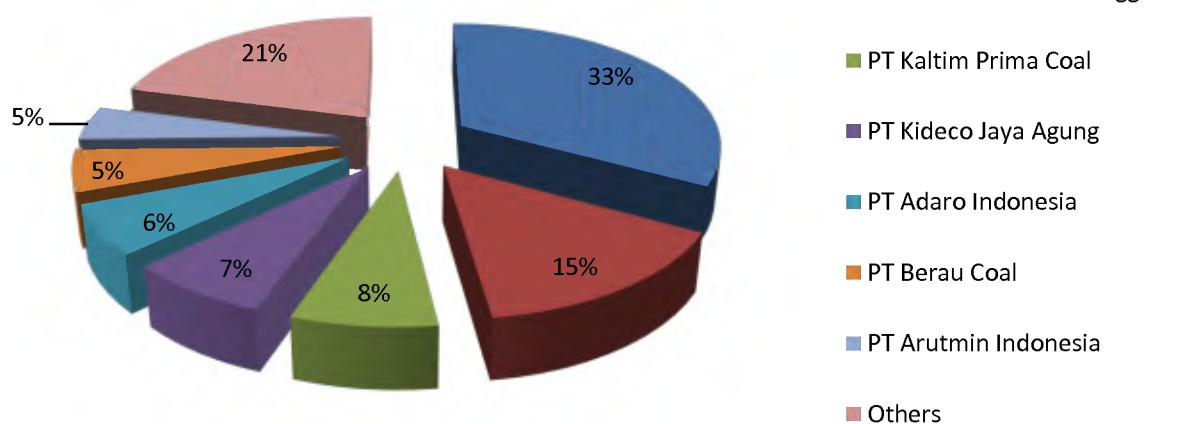


Diagram 3.4 2011 Corporate income tax Contribution (83 Companies)



PROFILE OF PRODUCING MINING COMPANIES IN INDONESIA WHICH ARE INCLUDED IN THIS REPORT

1. PT FREEPORT INDONESIA

PT Freeport Indonesia (PTFI) established in 1967, the same year of the issuance of Law of Foreign Capital (Law No. 1 Year 1967). The share ownership of PTFI is by Freeport McMoran Copper & Gold 81.28%, PT. Indocopper Investama 9.36%, and Government of Indonesia 9.36%. PTFI holds KK Mineral in the highlands in Mimika Provinsi Papua region, Indonesia. PTFI conducts mining, processing and exploring copper, gold, and silver and sells the concentrate to countries all over the world.

The mining site complex in Grasberg containing the biggest copper reserves in the world, also the biggest gold reserves in the world. Grasberg is located in a central abundant mineral area, where the continuous exploration activity opens the chance to increase the Freeport reserves.

Freeport-McMoRan Copper & Gold Inc. (FCX) is the international mining company with its head office in Phoenix, Arizona, United States of America. FCX manages various long term big assets which are spread geographically on the four continents, with the significant proven and enormous reserves of copper, gold, and molybdenum. Starting from the equatorial mountain in Papua, Indonesia, until the southwest deserts of USA, great volcano in Peru, traditional area of copper producer in Chile and a new promising opportunity in Democratic Republic of Congo.

2. PT KALTIM PRIMA COAL

Share ownership of PT Kaltim Prima Coal ("KPC") is Sangatta Holdings (Cayman Island) 9.5%, Kalimantan Coal (Maritius) 9.5%, E. Kutai Sejahtera 5%, Sitrade Coal 32.4%, Bumi Resources 13.6%, and Bhira Investment 30%. PT Kaltim Prima Coal ("KPC") holds mining concessions with a size of approximately 90,938 hectares in Sangatta and Bengalon in the East Kalimantan province of Indonesia.

KPC's Sangatta mines are close to the port facilities at Tanjung Bara, which is linked to the mine by an overland conveyor of approximately 13 km in length.

The Bengalon mine is also close to the coast and is linked to port facilities by a 22 km haul road. The close proximity of all the mines to the ports provides KPC with the advantage of low costs for mine to port transportation.

KPC produces three grades of coal:

- Prima, high quality coal with high calorie content, very low ash, medium sulphur, and low moisture.
- Pinang, has lower energy compared to Prima but with higher moisture content.
- Melawan, sub-bituminous coal with low sulphur and ash, and high moisture content.

3. PT INDOMINCO MANDIRI

PT Indominco Mandiri (Indominco) established on 11 November 1988. 99.99% shares owned by Indo Tambangraya Megah (Banpu Group) and 0.01% by Kitadin.

Indominco's business include mining, construction, and general trade. The company holds a PKP2B contract which is valid for 30 years after the company entered the production stage and was approved by the Ministry of Energy and Natural Resources.

Indominco started production in 1997. The initial mining area was 100.000 hectares, and gradually has been relinquished until it left an area of 25.121 hectares in Bontang, Kutai Kertanegara and Kutai Timur in East Kalimantan province.

Currently Indominco's reserve is approximately 149 million ton bituminous coal with sulfur rate of 0.8-1.6%. Indominco's highest production is 13 million ton/year. The main customers are electricity generation companies mostly in Japan, Korea and Taiwan.

4. PT NEWMONT NUSA TENGGARA

PT Newmont Nusa Tenggara (NNT) established in 1986. The NNT shares owned by Nusa Tenggara Partnership BV (Newmont&Sumitomo) (56%), PT. Pukuafu Indah 17,8%, PT. Multi Daerah Bersaing 24% and PT. Indonesia Masbaga Investama 2,2%.

Newmont Nusa Tenggara's Batu Hijau project is a large scale, open pit copper and gold mine located in Sumbawa, Nusa Tenggara.

Batu Hijau is one of only three mines in the world with total ore tonnage in excess of 1 billion tonnes and gold grades higher than 0.2 gram/tonne. The Batu Hijau project has 7.2 billion lbs of copper and 7.3 million oz of gold reserves with the reserve life of over 13 years based on the peak production rate in 2010.

Within the NNT's Contract of Works, there are other copper and gold prospects in the Elang and Rinti sites, in addition to the Batu Hijau project. Elang's copper and gold deposits are estimated to be larger than Batu Hijau's.

5. PT KIDECO JAYA AGUNG

Kideco is established in 1982. The current share ownership is 49% by Santam Co. Ltd (Korea), 46% by Indika Inti Corpindo and 5% by Muji Inti Utama. Kideco was the tender winner of Coal Work Contract first generation which is valid until 2023. The concession area is 50,921 hectares located in Paser region, East Kalimantan. Currently Kideco operates 5 open mining areas in North Roto, South Roto, Middle Roto, Susubang and Samarangau.

Based on the coal production quantity, Kideco is the third biggest coal mining company in Indonesia. Since 2012 Kideco's production capacity has reached 40 million ton of coal. Kideco is recognized as a credible company which can produce more than 35 million ton of bituminous coal and supply it to its consumer spread in 16 countries. Kideco's bituminous coal is the environment friendly energy resources;

contains only 1/7 sulfur component and lower dust compared to other bituminous coal.

6. PT INCO/ VALE INDONESIA Tbk

PT Vale Indonesia Tbk (Vale Indonesia) formerly known as PT International Nickel Indonesia, Tbk. This company was established in July 1968 as a foreign capital investment company (PMA). Based on the KK with the Government of Indonesia, Vale Indonesia performed exploration, mining activities; process and produce nickel. The share owner of Vale Indonesia is Vale Canada (59%), Sumitomo Metal Mining (Artha Graha)Co. (20%), Vale Japan Limited (1%) and Public (20%).

Currently Vale operates in Sulawesi Island. The first Work Contract (KK) was signed on 27 July 1968. KK has experienced some modification and contract extension thereafter. The latest contract extension was on 1 April 2008 which extended the period of contract until 28 December 2025.

Initially, the concession areas was 218.528 hectares: 118,387 hectares in Sorowako, South Sulawesi; 63,506 hectares in Pomalaa, South-East Sulawesi; and 36,635 hectares di Bahodopi, Central Sulawesi.

In 2010 Government approved the relinquishment of 28,000 hectares, or about 12.8% of the total KK areas so the remaining area is 190,000 hectares.

Operational stages including the mining activities and processing of nickel ore to be nickel in middle level matte, contained approximately 78% and 20% sulfur. All Vale production is exported in accordance with long term contracts.

7. PT ARUTMIN INDONESIA

The shareholders of PT Arutmin Indonesia ("Arutmin") are Bumi Resources (70%) and Bhira Investment (30%). It operates in a 59,261 hectare concession area of Kalimantan Block 6, covering narrow strips of land in the southeast of Kalimantan and the northern tip of neighboring island Pulau Laut.

Arutmin manages 6 open cut coal mines: Senakin, Satui, Mulia, Batulicin, Asam-Asam and Kintap, all strategically located near Arutmin's port facility – North Pulau Laut Coal Terminal (NPLCT) in the north shore of Pulau Laut.

Senakin mining produces bituminous coal. Such coal is crashed, separated and washed to reduce the dust content and increase the selling value.

Satui mining produces bituminous coal that must be crashed but not necessary be washed because it has low dust content.

Mulia, Asam-asam, dan Kintap minings produce ecocoal/coal which is mostly used for both domestic and abroad steam power plants. Such coal has a very low sulfur and dust content that it is categorized as environment-friendly coal.

Batulicin mining consists of Ata, Mereh, Saring and Mangkalapi areas. Ata mining has low dust and sulfur content but high CV, while coal from Mereh and Saring minings have high dust content but low sulfur and CV content. Coal from Mereh mining is crashed, separated and washed thereafter to reduce the dust content and increase the selling price.

8. PT BERAU COAL Tbk

Shares of PT Berau Coal (Berau) is owned by PT Armadian Tri Tunggal (51%), Aries Investment Limited (39%) dan Sojitz Coorporation (10%).

Berau started its mining business on 26 April 1983, after obtaining a PKP2B. In 1986 the PKP2B Berau status changed to Kuasa Pertambangan (KP) Exploration.

Currently, the concession area of Berau reached 118,400 hectares, and located about 300 kilometers to the northern of Samarinda, the capital city of East Kalimantan province. Berau has 3 mining areas, i.e. Lati, Binungan and Sambarata with the increasing production capacity, targeted to 30 million ton(MT)/year in the coming year 2015.

Berau is one of the development supporting elements in Berau County, East Kalimantan.

9. PT ADARO ENERGY Tbk

5 main shareholders collectively own 65% of Adaro's shares, with one having outright control. They are Edwin Soeryadjaya, Theodore P. Rachmat, Garibaldi Tohir, Ir. Subianto and Sandiaga S. Uno.

Adaro's coal business is conducted based on first generation PKP2B. Adaro, as contractor to the Indonesian government, control or have options on 12.8 billion tonnes of thermal coal resources as measured by JORC compliant studies. Of these resources 1.1 billion tonnes of coal are JORC compliant proven reserves.

Nowadays, Adaro mine coal in its concession in South Kalimantan which is the biggest mine in southern world. They acquired assets in each of Indonesian four key coal producing provinces.

Adaro's coal is trademarked Envirocoal, with characterised as containing ultra low ash, Nox and sulfur, and calorific ranging from 4,000 kcal/kg to 5,000 kcal/kg.

Adaro is vertically integrated, with pit-to-power subsidiaries including mining, barging, shiploading, dredging, port services, marketing and power generation. Their strategy is to focus on organic growth, improve efficiency and cost control, increase reserves and diversify coal products, and further integrate their power generation division.

PROFILE OF OTHER PRODUCING MINING COMPANIES AS FOLLOW:

A. List of companies included in 2010 and 2011 reconciliation

No	Company Name/ Type of Contract	Commodity	Province	Regency/City	Ownership
10	Trubaindo/PKP2B	Coal	East Kalimantan	West Kutai	(Banpu Group) Indo Tambangraya Megah 99.99%, Kitadin 0.01%
11	Bukit Asam/IUP	Coal	South Sumatra	Lahat, Muara Enim	Government of Indonesia 65.017%, Milawarma (Presdir) 0.003%, employees 0.001%, PMA companies 18.742%, managed funds 3.046% and others 13.191%
12	Gunung Bayan Pratama Coal/ PKP2B	Coal	East Kalimantan	West Kutai; Kartanegara	(Bayan Resource) Metalindo Prosestama 97.39%, Kaltim Bara Sentosa 1.56 %, Low Tuck Kwong 0.79%, Engki Wibowo 0.26 %
13	Nusa Halmahera Minerals/KK	Gold andCopper	North Maluku	North Halmahera	Newcrest Singapore Holding 82.5%, Aneka Tambang 17.5%
14	Timah/IUP	Tin	Bangka Belitung	Bangka, West Bangka, Central Bangka, Belitung	Government of Indonesia 65% and public 35%
15	Marunda Grahamineral/ PKP2B	Coal	Central Kalimantan	Murung	(Artha Graha) Saiman Ernawan 61.2%, Eddy Winata 15.3%, Itochu Coal Resources Australia 23.5%
16	Bahari Cakrawala Sebuku/PKP2B	Coal	South Kalimantan	Kota Baru	(Sakari/Straits Asia) Straits Sebuku Pte. Ltd 80 %, Reyka Wahana Digdjaya 20%
17	Mahakam Sumber Jaya/PKP2B	Coal	East Kalimantan	Kutai Kartanegara	(Tanito/Harum Energy) PT. Harum Energy Tbk. 80%, Bara Kaltim Sejahtera 20%
18	Baramarta/PKP2B	Coal	South Kalimantan	Banjar	PD Baramatra (BUMD - Banjar) 100%
19	Tanito Harum/PKP2B	Coal	East Kalimantan	Kutai Kartanegara	(Tanito/Harum Energy) PT. Kibar Energi Investama 75%, PT. Tanito Bara Utama 25%
20	Multi Harapan Utama/PKP2B	Coal	East Kalimantan	Kutai Kartanegara, Samarinda	(Risyad family/ Napan Group) Private Resource Pty 40%, PT. Agrarizki Media 37.5%, Ibrahim Risyad 12.5%, PT. Asmin Pembangunan Pratama 10%
21	Aneka Tambang/ IUP	Gold, Copper, Nickel, Coal	West Java		Government of Indonesia 65% and public 35%

No	Company Name/ Type of Contract	Commodity	Province	Regency/City	Ownership
22	Lanna Harita Indonesia/PKP2B	Coal	East Kalimantan	Kutai Kartanegara	(Lanna/Harita Group) Lanna Resource Public Co. Ltd 55%, PT. Harita Mahakam Mining 35%, Pan-United Investment Pte Ltd 10% (UT)
23	Wahana Baratama Mining/PKP2B	Coal	South Kalimantan	Tanah Bumbu, Tanah Laut	(Bayan Group) Bayan Resources 75%, Bayan Energy 25%
24	Jorong Barutama Greston / PKP2B	Coal	South Kalimantan	Tanah Laut	(Banpu Group) Indo Tambangraya Megah Tbk 99.7%, Kitadin 0.3%
25	Tanjung Alam Jaya / PKP2B	Coal	South Kalimantan	Banjar	(PT. Timah, Tbk) PT. Tambang Timah 50%, PT. Timah Investasi Mineral 50%
26	Multi Sarana Avindo / IUP	Coal	East Kalimantan	Kutai Kartanegara	Kevin Halim 25%, Supartono 25%, Shinta Marsono 25%, Wellu Susanto 25%
27	Koba Tin* / KK	Tin	Bangka Belitung	Bangka Tengah	
28	Perkasa Inakakerta / PKP2B	Coal	East Kalimantan	Kutai Timur	(Bayan Group) Bayan Resources 75%, Bayan Energy 25%
29	Borneo Indobara / PKP2B	Coal	South Kalimantan		(Sinar Mas Group) PT. Roundhill Capital Indonesia 99.07%, Mariani 0.6% and Haryanto 0.33%
30	Sumber Kurnia Buana / PKP2B	Coal	South Kalimantan	Tapin, Banjar	AT Suharya 60%, Wahana Sentosa Cemerlang 40%
31	Bukit Baiduri Energi / IUP	Coal	East Kalimantan	Samarinda, Kutai Kartanegara	PT. Arghadana Sentosa 98.67%, Gunawan Wibisono 1.33%.
32	Insani Baraperkasa / PKP2B	Coal	East Kalimantan	Kutai Kartanegara	Resource Alam Indonesia 99.99%, Pintarso Adijanto 0.01%
33	Kartika Selabumi Mining / PKP2B	Coal	East Kalimantan	Kutai Kartanegara	Marino Mining International 99%, Tjandra Sari 1%
34	Kayan Putra Utama Coal / IUP	Coal	East Kalimantan	Kutai Kartanegara, Malinau	Soegwanto 30%, Juanda Lesmana 30%, Lauw Kardono Lesmono 23%, Hartomo Lesmono 5%, Lauw Gunawan Lesmono 1.5%, Hendry Lesmana 1.5%, Hwadianto Saputra 9%.
35	Santan Batubara / PKP2B	Coal	East Kalimantan	Kutai Kartanegara, East Kutai, Bontang	(Tanito/Harum Energy) PT. Petrosea Tbk 50%, PT. Harum Energy 50%

No	Company Name/ Type of Contract	Commodity	Province	Regency/City	Ownership
36	Teguh Sinarabadi / PKP2B	Coal	East Kalimantan	West Kutai	(Bayan Group) Bayan Resources 75%, Bayan Energy 25%
37	Harita Prima Abadi Mineral / IUP	Bauxite	West Kalimantan	Ketapang	Cita Mineral Investindo 75%, Harita Jayaraya 25%.
38	Bara Jaya Utama / IUP	Coal	East Kalimantan	Berau	Hendarto 90%, Heriyanto 10%.
39	Kaltim Batu Manunggal / IUP	Coal	East Kalimantan	Kutai Kartanegara	Sambudi Trikadi Busana 90.25%, Gunawan Trikadi Busana 8.5%, Bakri 1.25%.
40	Riau Baraharum / PKP2B	Coal	Riau	Indragiri Hilir, Indragiri Hulu.	Permata Energy Resources 97.5%, Karunia Tambang Mandiri 2.5%.
41	Nusantara Thermal Coal / PKP2B	Coal	Jambi		Stone Oak Pte. Ltd 90.01%, Andalan Prima Gemilang 9.99%.
42	Bangun Benua Persada / PKP2B	Coal	South Kalimantan	Banjar, Tapin	Rukun Makmur 46.5%, Sarana Duta Kalimantan 3.17%, Bangun Banua Kalimantan Selatan 25.33%, Agus Purwanto 15%, Surya Ismail Bahari 10%
43	Adi Mitra Baratama Nusantara / IUP	Coal	East Kalimantan	Kutai Kartanegara	(Toba Sejahtera Group) PT. Toba Bara Sejahtera 51%, Aan Sinanta 23%, Heddy Soerijadji 21%, Imelda The 5%.
44	Jembayan Muara Bara / IUP	Coal	East Kalimantan	Kutai Kartanegara	(Sakari/Straits Asia) Separi Energy 99.9%, Abdul Aziz Pane 0.1%
45	Asmin Koalindo Tuhup / PKP2B	Coal	Central Kalimantan	Murung Raya	Borneo Lumbung Energi & Metal 99.99%, Muara Kencana Abadi 0.01%.
46	Tambang Timah / IUP	Tin	Bangka Belitung		Timah (Persero) 99.99%, Timah Investasi Mineral 0.01%.
47	Mega Prima Persada / IUP	Coal	East Kalimantan	Kutai Kartanegara	Batubara Global Energy 75%, Multi Mining Utama 24%, Soebali Sudjie 1%.
48	Kemilau Rindang Abadi / IUP	Coal	East Kalimantan	Kutai Kartanegara	Separi Energi 75%, Adi Wahyudi 10%, Bachtiar Efendi 15%.
49	Gunung Sion** / IUP	Bauxite	Kepulauan Riau	Bintan	
50	Kitadin / IUP	Coal	East Kalimantan	Kutai Kartanegara	(Banpu Group) Tambangraya Megah, ITM 99.99%, Sigma Buana Cemerlang 0.01%.
51	Arzara Baraindo Energitama / IUP	Coal	East Kalimantan	Kutai Kartanegara	Separi Energi 99.9%, Borneo Citrapertiwi Nusantara 0.1%.

No	Company Name/ Type of Contract	Commodity	Province	Regency/City	Ownership
52	Gema Rahmi Persada / IUP	Coal	East Kalimantan	Kutai Kertanegara	Panca Karsa Mineratama 50%, Bara Sentosa Mandiri 50%.
3	Singlurus Pratama / PKP2B	Coal	East Kalimantan	Kutai Kertanegara	(Lanna/Harita Group) Lanna (Singapore) Pte.Ltd. 65%, Indocoal Pratama Jaya 15%, Harita Jayaraya 12%, Ambhara Karya Perdana 8%.

(*) Ownership information is not available due to company did not submit reporting template

(**) Ownership information is not available due to company did not disclosed in reporting template

B. List of Companies included in 2011 reconciliation

No	Company Name/ Contract Type	Commodity	Province	Regency/ City	Ownership
1	Welarco Subur Jaya / IUP	Coal	East Kalimantan	Kutai Kartanegara	Anugrah Bara Kaltim 55%, Sumber Arta Investama 35%, Brian Arga Pusparani 10%
2	Firman Ketaun Perkasa / PKP2B	Coal	East Kalimantan	Kutai Barat	(Bayan Resources Group) Bayan Resource 75%, Bara Cita Indah 25%
3	Multi Tambang Jaya Utama / PKP2B	Coal	Central Kalimantan	Buntok	(Banpu/ Indo Tambang Raya Megah) Asia Thai Mining Co., Ltd 95%, Christien Kurniawan 5%
4	Indomining / IUP	Coal	East Kalimantan	Kutai Kartanegara	(Toba Sejahtera Group) PT. Toba Bumi Energi 99.9998%, PT. Toba Sejahtera 0.0002%
5	Lembuswana Perkasa** / IUP	Coal	East Kalimantan	Kutai Kartanegara	
6	Telen Orbit Prima / IUP	Coal	West Kalimantan	Kapuas	(PT. United Tractors Tbk.) PT. Tuah Turangga Agung 99.99%, PT. Bina Pertiwi 0.01%
7	Baradinamika Muda Sukses / IUP	Coal	East Kalimantan	Malinau	Wahana Sentosa Cemerlang 64%, Baramulti Sugih Sentosa 19%, Ir. AT. Suharya 10%, Ir. Agus S. Kartasasmita 2.5%, Ir. Sapari Sutisnawinata 2.5%, Tatyana 1%, Dyza Rovina 1%.
8	Transisi Energi Satunama** / IUP	Coal	East Kalimantan	Samarinda	
9	Bhumi Rantau Energy / IUP	Coal	South Kalimantan	Tapin	(Hasnur Group and Triputra Group) PT. Tapin Suthra Berjaya 99.99%, PT. Hasnur Citra Terpadu 0.01%
10	Tunas Inti Abadi / IUP	Coal	South Kalimantan	Tanah Bumbu	(PT. ABM Investama Tbk) PT. Reswara Minergi Hartama 99.99%, PT. Sanggar Sarana Baja 0.01%
11	Bara Kumala Sakti* / IUP	Coal	East Kalimantan	Kutai Kartanegara	
12	Bina Mitra Sumber Artha / IUP	Coal	East Kalimantan	Kutai Kartanegara	Delta Ultima Coal 99%, Indo Jasa Tambang 1%.
13	Bukit Timah / IUP	Tin	Bangka Belitung	Bangka Barat, Bangka Tengah, Bangka Selatan	Indra Putera Mega 95%, Iwa Sukresno Karunia 5%.
14	Tinindo Internusa* / IUP	Tin	Bangka Belitung		

No	Company Name/ Contract Type	Commodity	Province	Regency/ City	Ownership
15	Bukit Menjangan Lestari / IUP	Coal	Kalimantan Timur	Kutai Kartanegara	Hadi Sunanto 52.90%, Andi Mulia Wijaya 0.49%, Ratna Sari Suhartono 46.61%.
16	Kimco Armindo / IUP	Coal	Kalimantan Timur	Kutai Kartanegara	Seri A : Citra Buana Mandiri 26.154%, Buana Inti Energy 22.564%, Andreas 2.5640%, Cita Buana Mandiri 41.41%, Lucas 2.436%, Andi Masmiyat 2.44%.
17	Billy Indonesia / IUP	Nikel	Sulawesi Tenggara	Konawe Selatan, Bombana	Billy International 99%, Emi Sukiati L. 1%.
18	Venus Inti Perkasa / IUP	Timah	Bangka Belitung		Hasan Tjhie 2%, Tamron 98%.
19	Golden Great Borneo* / IUP	Coal	South Sumatra	Lahat	
20	Bintang Delapan Mineral / IUP	Nikel	Central Sulawesi	Morowali	Panca Metta 35%, Meltapratama Perkasa 35%, Halim Mina 20%, Hamid Mina 10%.
21	Sinar Kumala Naga / IUP	Coal	East Kalimantan	Samarinda	Windra Sudarta 65%, Endri Erawan 25%, Dayang Kartini 10%.
22	Berau Bara Energi / IUP	Coal	East Kalimantan	Berau	Atlas Resources 99%, Optima Persada Energi 1%.
23	Refined Bangka / IUP	Timah	Bangka Belitung		Anton Salim Tjiu 99.9%, Julianty Citra 0.1%
24	Energi Batu Bara Lestari* / IUP	Coal	Central Kalimantan	Tapin	
25	Cahaya Energi Mandiri / IUP	Coal	East Kalimantan	Samarinda, Kutai Barat	(Cahaya Tiara Group) PT. Cahaya Tiara Mandiri 99.43%, other 0.57%
26	Trimegah Bangun Persada / IUP	Nikel	North Maluku	Halmahera Selatan	Harita Group
27	Pipit Mutiara Jaya / IUP	Coal	East Kalimantan	Nunukan,Tan a Tidung	(Pipit Group) Juliet Kristanto : 100%
28	Karya Utama Tambang Jaya / IUP	Bauxite	West Kalimantan	Ketapang	Cita Mineral Investindo 75%, Harita Jayaraya 25%.
29	Bangka Timah Utama Sejahtera / IUP	Tin	Bangka Belitung	Bangka	Konsorsium peleburan PT. Bangka Belitung Timah Sejahtera
30	United Smelting / IUP	Tin	Bangka Belitung	Bangka, Bangka Barat, Bangka Tengah, Bangka Selatan	Johanes Irving Tedy 50%, Tedy Holijanto Tusin 50%.

(*) Ownership information is not available due to company did not submit reporting template

(**) Ownership information is not available due to company did not disclosed in reporting template

3.1. RECONCILIATION OF GOVERNMENT REVENUE STREAMS FROM MINING SECTOR

The following tables contain numbers based on the reports from mining companies compared with the reports from government institutions. The tables show the amounts in USD and IDR, in accordance with the currency reported using cash basis in the reporting template.

3.1.1 Year 2010

For the details of each mining and coal companies are in Appendix D.

Table 3.1 2010 Reconciliation of mining companies vs Ditjen Minerba

(numbers are in USD'000 and Rp million)							
Government Revenue	Mining Companies	Ditjen Minerba	Initial Differences	Mining Companies	Ditjen Minerba	Differences After Reconciliation	%
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)=(5)-(6)	(8)=(7):(6)
1. Reported in USD currency							
Amounts which could be reconciled							
Royalty	1,153,985	983,056	170,929	993,887	1,000,992	(7,105)	0.7
PHT	606,209	593,967	12,242	609,460	608,861	599	0.1
Sub total	1,760,194	1,577,023	183,171	1,603,347	1,609,853	(6,506)	0.4
Amounts which could not be reconciled*	-	-	-	-	4,091	(4,091)	-
Total (USD)	1,760,194	1,577,023	183,171	1,603,347	1,613,944	(10,597)	0.65
2. Reported in IDR currency							
Amounts which could be reconciled							
Royalty	1,580,367	1,335,400	244,967	1,308,657	1,308,657	-	-
PHT	1,077,385	430,110	647,275	435,621	435,621	-	-
Sub total	2,657,752	1,765,510	892,242	1,744,278	1,744,278	-	-
Amounts which could not be reconciled*	-	-	-	-	-	-	-
Total (IDR)	2,657,752	1,765,510	892,242	1,744,278	1,744,278	-	-

(*)The amounts could not be reconciled due to company(ies) did not submit report

Details of comparison are in Appendices C.1and C.2

Generally the initial differences in Table 3.1 were due to :

- Improper split of royalty and PHT
- Incomplete or incorrect information in the initial reporting template
- Application of accrual basis accounting
- Error in adding formula and double input
- Incorrect payment currency

- Ditjen Minerba has not recorded the royalty and PHT due to the in-existence of company's transfer slip
- Ditjen Minerba has not included the whole royalty and PHT paid by each company due to information contained in the company's transfer slip were less informative.
- Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment
- Ditjen Minerba improperly reported royalty and PHT to companies in the same group.

Major reasons for the the differences after reconciliation in Table 3.1	Number of companies	Appendix	USD Thousand	IDR Million
- Improper split of royalty and PHT. Mining companies did not confirm on such error (the company's royalty is reported higher and the PHT is reported lower compared to the amount reported by Ditjen Minerba)	1	D.7	2.002*, (2.002)**	
- Royalty and PHT split in Ditjen Minerba report was different compared to company's report	1	D.14	(3.104)*, 3.103**	
- Through the cut off date, the Reconciler did not receive responses from the mining companies despite requests for confirmation or information on differences	1	D.19	478*, (502)**	
- Corporate income tax payment for July and September 2010 were recognised in Government system as royalty payment.	1	D.16	(6.481)	
Total			(6,506)	-
Total Rupiah equivalent			(59,061)	-

Legend: (*) Royalty, (**) PHT

Table 3.2 2010 Reconciliation of mining companies versus Ditjen Pajak

(in USD'000 and Rp. million)

State Revenue Corporate Income Tax	Mining Companies	Ditjen Pajak	Initial Differences	Mining Companies	Ditjen Pajak	Differences After Reconciliation *	%
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)=(5)-(6)	(8)=(7):(6)
1. Reported in USD currency							
Amounts which could be reconciled	3,137,363	2,912,471	224,892	3,274,101	3,268,541	5,560	0,2
Amounts which could not be reconciled**	-	-	-	-	-	-	-
Total	3,137,363	2,912,471	224,892	3,274,101	3,268,541	5,560	0.2
2. Reported in Rupiah currency							
Amounts which could be reconciled	3,742,256	7,445,592	(3,703,336)	3,903,363	3,964,085	(60,722)	1.5
Amounts which could not be reconciled **	-	-	-	18,302	-	18,302	-
Total	3,742,256	7,445,592	(3,703,336)	3,921,665	3,964,085	(42,420)	1.1

(*) the differences in bracket indicated that the total tax according to Ditjen Pajak was higher compared to the amount reported by mining companies, on the contrary, without bracket indicated that the total tax according to Ditjen Pajak was lower compared to those reported by mining companies

(**) The amounts could not be reconciled because company(ies) did not provide tax authorization letter.

Details of comparison are in Appendix C.3.

Generally the initial differences in Table 3.2 are due to :

- Incomplete or incorrect information in the initial reporting template
- Application of accrual basis accounting
- Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment
- Ditjen Pajak report included a Company's over-payment tax of previous year to compensate 2010 tax liabilities. This did not involve cash in/outflow, therefore it should not be included in the reporting template.
- Incorrect payment currency

Major reasons for differences after reconciliation in Table 3.2	Number of Companies	Appendix	USD 000'	IDR Juta
- Company did not report, among others: payments of tax assesments letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29.	14	D.3, D.8, D.10, D.12, D.17, D.22, D.27, D.28, D.30, D.34, D.35, D.41, D.43, D.47	(921)	(60,722)
- Company paid corporate tax for July and September 2010 period. Such payment was recognised in Government system as royalty payment.	1	D.16	6.481	
Total			5,560	(60,722)
Total Rupiah equivalent			50,474	(60,722)

Table 3.3 2010 Dividend Reconciliation between the mining companies versus Dit. PNBP

Company Name	Mining Companies	Dit. PNBP	Initial Differences	Mining Companies	Dit. PNBP	(numbers in IDR million)	
						(1)	(2)
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)=(5)-(6)	(8)=(7):(6)
Antam	157,375	157,375	-	157,375	157,375	-	-
Timah	101,969	101,969	-	101,969	101,969	-	-
Bukit Asam	799,080	799,080	-	799,080	799,080	-	-
Freeport (*)	1,513,927	1,513,927	-	1,513,927	1,513,927	-	-
Total	2,572,351	2,572,351	-	2,572,351	2,572,351	-	-

(*) The amounts reported in the reporting template was USD 168,589.50 (in thousand USD)

Table 3.4 2010 Reconciliation of government Revenue from mining companies in IDR equivalent

Revenue Type	Mining Companies	Mining, Ditjen Pajak, DJA	Initial Differences	Mining Companies	Mining, Ditjen Pajak, DJA	(numbers in IDR million)	
						(1)	(2)
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	Differences After Reconciliation	%
Royalty & PHT	18,636,793	16,081,725	2,555,068	16,299,462	16,358,524	(59,062)	0.4
Corporate income tax	32,223,237	33,885,004	(1,661,766)	33,625,652	33,635,900	(10,248)	0.03
Dividend	2,572,351	2,572,351	-	2,572,351	2,572,351	-	-
Total	53,432,381	52,539,080	893,302	52,497,465	52,566,775	(69,310)	0.1

Note : The IDR equivalent is calculated using the approximate rate of USD 1=Rp 9.078, i.e. rate used in preparation of the year 2010 LKPP. The approximate rate was not the rate used at the time the royalty, PHT, corporate income tax and dividend were paid.

Table 3.5 2010 Government revenue streams from mining companies which were not reconciled

Type of License	Land Rent		PBB		PNBP of Forest utilization	
	USD 000'	IDR Million	USD 000'	IDR Million	USD 000'	IDR Million
PKP2B	2,233	2,545	15,886	8,675	120	121,218
IUP-Batubara	-	2,424	-	52,782	-	8,460
KK-Mineral	819	-	-	147,805	-	10,803
IUP-Mineral	-	14,081	-	40,384	-	923
Sub Total	3,052	19,050	15,886	249,646	120	141,404
Total IDR Equivalent (using rate USD1= Rp 9.078)	46,756		393,859		142,493	

The summary is in Appendix C.4.

3.1.2 Year 2011

Detail for each mining companies are in Appendix F.

Table 3.6 2011 Reconciliation of mining companies versus Ditjen Minerba

(numbers in USD'000 and Rp.million)

Government Revenue	Mining Companies	Ditjen Minerba	Initial Differences	Mining Companies	Ditjen Minerba	Differences After Reconciliation	%
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)=(5)-(6)	(8)=(7):(6)
1. Reported in USD currency							
Amounts which could be reconciled							
Royalty	1,536,727	1,245,522	291,205	1,346,079	1,324,461	21,618	1.6
PHT	885,687	849,176	36,511	897,419	920,510	(23,091)	2.5
Sub total	2,422,414	2,094,698	327,716	2,243,498	2,244,971	(1,473)	0.06
Amounts which could not be reconciled*	-	-	-	-	18.688	(18.688)	-
Total (USD)	2,422,414	2,094,698	327,716	2,243,498	2,263,659	(20,161)	0.9
2. Reported in Rupiah							
Amounts which could be reconciled							
Royalty	1,874,889	1,689,842	185,047	1,507,375	1,507,375	-	-
PHT	768,083	180,383	587,700	184,169	184,169	-	-
Sub total	2,642,972	1,870,225	772,747	1,691,544	1,691,544	-	-
Amounts which could not be reconciled*	-	-	-	-	183,203	(183,203)	-
Total (IDR)	2,642,972	1,870,225	772,747	1,691,544	1,874,747	(183,203)	9.8

(*)Amounts could not be reconciled because company did not submit report.

Details of comparison are in Appendices E.1 and E.2

Generally the initial differences in Table 3.6 were due to :

- Improper split royalty and PHT
- Incomplete or incorrect information in the initial reporting template
- Application of accrual basis accounting
- Error in adding formula and double input
- Incorrect payment currency
- Ditjen Minerba has not recorded the royalty and PHT due to in-existence of company's transfer slips
- Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the company's transfer slip were less informative.
- Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment
- Ditjen Minerba improperly reported royalty and PHT to companies in the same group.

Major reasons for the differences after reconciliation in Table 3.6	Number of Company	Appendix	USD 000'	IDR million
- Royalty and PHT split in Ditjen Minerba report was different compared to company's report	1	F.20	21.083*, (21.083)**	
- Through the cut off date, the Reconciler did not receive responses from mining companies despite requests for confirmation or information on differences	1	F.21	617*, (2.008)**	
- Royalty which was paid by other company in the same company group could not be recognized by the designated reporting mining company.	2	F.71, F.78	(82)*	
Total			(1,473)	-
Total Rupiah Equivalent			(12,877)	-

Legend : (*) Royalty, (**) PHT

Table 3.7 2011 Reconciliation of mining companies versus Ditjen Pajak

(in USD'000 and Rp. million)

Government Revenue - Corporate income tax	Mining Companies	Ditjen Pajak	Initial Differences	Mining Companies	Ditjen Pajak	Differences after Reconciliation	%
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)=(5)-(6)	(8)=(7):(6)
1. Reported in USD currency							
Amounts which could be reconciled	4,060,101	1,926,662,666	(1,922,602,565)	4,266,404	4,266,411	(7)	-
Amounts which could not be reconciled*	-	-	-	-	-	-	-
Total	4,060,101	1,926,662,666	(1,922,602,565)	4,266,404	4,266,411	(7)	-
2. Reported in Rupiah currency							
Amounts which could be reconciled	5,142,342	8,626,127	(3,483,785)	5,024,631	5,145,265	(120,634)	2.3
Amounts which could not be reconciled*	-	-	-	18,456	-	18,456	-
Total	5,142,342	8,626,127	(3,483,785)	5,043,087	5,145,265	(102,178)	2.0

(*)The Amounts could not be reconciled due to company did not provide tax authorization letter.

Details of comparison are in Appendix E.3

Generally the initial differences in Table 3.7 were due to :

- Incomplete or incorrect information in the initial reporting template
- Application of accrual basis accounting
- Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment.
- Ditjen Pajak reported in USD instead of IDR

- Ditjen Pajak report included a Company's over-payment tax of previous year to compensate 2011 tax liabilities. This did not involve cash in/outflow, therefore it should not be included in the reporting template.
- Company included an over-payment tax of previous year to compensate 2011 tax liabilities. This did not involve cash in/outflow, therefore it should not be included in the reporting template.

Major reasons for the differences after reconciliation in Table 3.7	Number of Company	Appendix	USD 000'	IDR Million
- Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29.	12	F.9, F.24, F.29, F.30, F.32, F.40, F.42, F.48, F.51, F.54, F.58, F.74		(121,837)
- Monthly tax payment identified as received by State Treasury and recorded in the Ditjen Pajak system. However, it has not been included in Ditjen Pajak report since there's error in account number i.e it should be 411126 while as the company's transfer slip stated 411128	1	F.13		2,101
- Through the cut off date, the Reconciler did not receive responses from the mining companies despite requests for confirmation or information on differences	5	F.38, F.59, F.61, F.77, F.83		(898)
- Payment of corporate income tax art.29 by a company for a BUT (permanent establishment) within the same group	2	F.65, F.66	(7)	
Total			(7)	(120,634)
Total Rupiah Equivalent			(61)	(120,634)

Table 3.8 2011 Dividend Reconciliation between mining companies versus Dit. PNBP

(numbers in IDR million)							
Company Name	Mining Companies	Dit. PNBP	Initial Differences	Mining Companies	Dit. PNBP	Differences After Reconciliation	%
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)=(5)-(6)	(8)=(7):(6)
Antam	438,402	438,402	-	438,402	438,402	-	-
Timah	308,079	308,079	-	308,079	308,079	-	-
Bukit Asam	838,674	838,674	-	838,674	838,674	-	-
Freeport (*)	1,761,137	1,761,137	-	1,761,137	1,761,137	-	-
Total	3,346,292	3,346,292	-	3,346,292	3,346,292	-	-

(*) The amounts reported in the reporting template was USD 202,350 (in thousand USD)

Table 3.9 2011 Reconciled Government Revenue from mining companies in IDR equivalent

(numbers in IDR million)							
Revenue Type	Mining Companies	Ditjen Minerba, Ditjen Pajak, DJA	Initial Differences	Mining Companies	Ditjen Minerba, Ditjen Pajak, DJA	Differences After Reconciliation	%
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)=(5)-(6)	(8)=(7):(6)
Royalty & PHT	23,819,715	20,182,075	3,637,640	21,304,204	21,317,080	(12,876)	0.06
Corporate income tax	40,635,745	16,851,511,153	(16,810,875,408)	42,321,535	42,442,230	(120,695)	0,3
Dividend	3,346,292	3,346,292	-	3,346,292	3,346,292	-	-
Total	67,801,752	16,875,039,520	(16,807,237,768)	66,972,031	67,105,602	(133,572)	0.2

Note: The IDR equivalent amounts was calculated using the approximate rate USD 1=Rp 8.742, i.e. rate used in the preparation of the 2011 LKPP. The approximate rate was not the rate used at the time the Royalty, PHT, Corporate income tax and dividend payments.

Table 3.10 2011 Government revenue streams from mining sector which were not reconciled

Type of License	Land Rent		PBB		PNBP of Forest utilization	
	USD 000'	IDR Million	USD 000'	IDR Million	USD 000'	IDR Million
PKP2B	1,786	123	31,534	35,080	-	308,668
IUP-Batubara	17,075	4,087	-	50,724	-	28,196
KK-Mineral	813	-	-	98,387	-	55,780
IUP-Mineral	-	22,957	-	61,773	-	1,866
Total	19,674	27,167	31,534	245,964	-	394,510
Total IDR Equivalent IDR (with rate USD 1 = Rp 9.078)	199,157		521,634		394,510	

Details of comparison are in Appendix E.4.

REVENUE SHARING FUND

CHAPTER 4

CHAPTER 4. REVENUE SHARING FUND

NON-TAX REVENUE, SHARING OF NATURAL RESOURCES REVENUE (DBH SDA) FROM CENTRAL GOVERNMENT TO LOCAL GOVERNMENTS

DBH SDA is regulated in Law Number 33 of 2004 on Financial Balance between Central and Local Governments, and Government Regulation No.55 of 2005 on Fund Balance that is the fund from Non-Tax State Revenue (PNBP) reported in APBN, and then distributed to regions with a certain percentage rate based on the producer regions to fund the region needs in the implementation of decentralization.

DBH SDA in Indonesia come from non-tax revenues remitted to the central government of the activities as follows:

- a. Lifting Oil;
- b. Lifting Natural Gas;
- c. General mining (minerals and coal);
- d. Geothermal;
- e. Forestry; and
- f. Fisheries.

This report of EITI Indonesia in 2010 and 2011 only covers for natural resources (NR) general mining sector (including mineral and coal/mining)

Non-tax state revenue from mining sector consists of production contribution (royalty) and land rent. For 2010 and 2011 charges, such amount was defined based on Government Regulation No. 45 Year 2003 regarding Tariff over the type of non-tax state revenue applied in the Department of Energy and Mineral Resources.

DBHSDA mining is regulated in accordance with the principles of origin (derivatives) and realization. Both of these principles must be fully filed in order for a local government to receive extractive industry sharing funds. To fulfill the derivative principles, a province or district/municipality should have oil and gas production activities taking place exclusively within its borders and/or its jurisdictional boundaries for natural resource areas (within 12 sea mile¹). Meanwhile, to meet the realization principle, non-tax revenues come from real production activities are transferred to the Central Government and have been admitted as well as recorded its revenues in the State Treasury, and then transferred to regions.

DBH SDA mining distribution follows the quarter phases. Quarter I and II are distributed based on estimates, while quarter III, IV, and V (Reserve Fund) follow the calculation of realization. Payment in quarter V is the remainder of the funds that have not been distributed in the calendar year, which is also called the "Reserve Fund". The calculation of DBH is performed through data reconciliation mechanism between the central government and producing area.

¹Within 4 miles of the coastline of a single district, in order for that district to be considered a "producing district", within 4-12 miles of the coastline of a province, in order for that province to be considered a "producing province".

Calculation Formula

Royalty is a production distribution received by the Government with regard to the mineral and coal production which originates from a mining area. Royalty shall be paid in IDR or other currency which is agreed upon. Royalty tariff is ad valorem (in percentage) and is charged toward the selling price which has been multiplied with the production volume. Royalty is calculated as a self-assessment calculation using the following formula :

$$[\text{Production volume sold} \times \text{Rate (\%)} \times \text{Selling Price (USD)}]$$

Land Rent is the unit rate of the IDR or USD value per exploration/exploitation area (in hectares). The rate is differentiated based on the activity stage and status (extension or non-extension). Land Rent is charged once a year. Land Rent is calculated as a self-assessment calculation using the following formula:

$$[\text{Area of KP/KK/PKP2B (Ha)} \times \text{Rate (Rp/USD)}]$$

Scheme for Distribution of DBH SDA mining

The scheme for distribution of DBH SDA mining is stipulated in Government Regulation No.55 of 2005. The local portion of the royalty and land rent is 80%. The distribution for the producing area and non-producing area is shown in the following table.

Table 4.1 DBH SDA general mining sector

TYPE OF MINING DBH	% For Local	PORTION		
		PROVINCE	PRODUCING COUNTY/CITY	OTHER COUNTY/CITY IN PROVINCE
A. LAND RENT OF PRODUCING COUNTY/CITY	80	16	64	
B. LAND RENT OF PRODUCING PROVINCE	80	80		
C. ROYALTY OF PRODUCING COUNTY/CITY	80	16	32	32
D. ROYALTY OF PRODUCING PROVINCE	80	26		54

Source: Pelengkap Buku Pegangan Penyelenggaraan Pemerintah dan Pembangunan Daerah, 2012.

Distribution of mining DBH SDA

Table 4.2 2010 and 2011 Distribution of revenue sharing fund of mining sector

<i>(in thousand rupiah)</i>			
Type of Distribution		2010	2011
A	Land-rent	86.222	138.489
B	Royalti	7.666.007	11.795.771

Details are in Appendix H.

The distribution of mining DBH is conducted quarterly. The payment for quarter I and II is based on estimation, while for quarter III and IV based on actual rate. The report of EITI Indonesia does not show the transfer rate each quarter, but it only shows actual annual rate of mining DBH in 2010 and 2011.

The distribution is conducted based on estimation and realization from general mining in the current year, each quarter as shown in the table below. The distribution is carried out by transfer from central government account to local government account.

Table 4.3 Scheme of mining DBH

Quarter	Realization Period	Quantity of Distribution	Time of Distribution
I	Not considering realization	20% of the estimated allocation	March
II	Not considering realization	20% of the estimated allocation	June
III	January up to August	Realization less distribution of Q I and Q II	September
IV	January up to November	Realization less distribution of Q I up to Q III	December
V	January up to Desember	Realization less distribution of Q I up to Q IV	February (the following year)

After the initial revenue sharing calculation that will be distributed to each province/district/municipality, then there is a reconciliation process of the data between the Government (represented by, Directorate General mineral and coal, DG Budget and DG Fiscal Balance) and producing regions. This is in accordance with the mandate of Article 28 of Government Regulation No.55 of 2005 that states the calculations of realization of DBH SDA are done quarterly through the reconciliation mechanism of the data between Government and producing regions. The results of reconciliation is used as the basis for transferring the revenue sharing funds to general cash account of province/district/municipality.

Explanation of Mining DBH in Appendix G

Figures on mining DBH in Appendix G are derived from realization calculations for each region based on the realization of Non Tax Revenue for 2010 and 2011. The figures in local cash are the realization of mining sharing distribution in 2010 and 2011, so that it is possible that there are differences called less/more channels.

Such differences are classified as follows:

- There are more transfers in previous years that became the distribution deduction in 2010 and 2011, including the possibility of distribution deduction due to more transfers from previous years.
- There is less pay in the previous year distributed in 2010 and 2011.
- There is a realization of quarter V or escrow accounts in 2009 distributed in February 2010 and the realization of quarter V or escrow accounts quarter of 2010 distributed in February 2011.
- A shortfall in payment 2010 and 2011, which would be transferred in the following years.

ISSUES AND RECOMMENDATIONS

CHAPTER 5

CHAPTER 5. ISSUES AND RECOMMENDATIONS

Royalty and PHT

Finding 1

Background:

Mining company pays its obligations to the Government directly to the State Treasury. These obligations include land rent, production contribution/royalty, PHT.

- Payment in Rupiah - using the SSBP form through Bank/*Pos Persepsi*.
- Payment in USD or other foreign currencies - using bank transfer to account number 600.502411980 through General Bank.

The Company is obliged to submit the payment transfer slip to Ditjen Minerba and local government. This is in accordance with the Circulation Letter (SE) Ditjen Minerba No.04.E/35/DJBI2012 regarding the Submission of report on Land Rent and Production contribution.

Observation:

- Not all companies regularly submit the payment transfer slip to Ditjen Minerba.
- The payment transfer slip submitted by companies to the Ditjen Minerba is not really clear.
- There were payments not recorded in the Ditjen Minerba report, however identified as received by the State Treasury.
- There were payments made by a company on behalf of another company in the same company group.
- There were monthly corporate income tax as paid by a company but were recognised in the government system as royalty payments.

Implication:

- Ditjen Minerba has not completely reported the revenue from mining companies. In the case where transfer slips were not submitted by the companies to Ditjen Minerba and if such payments were also not identified as having been received by the State Treasury, errors in the flow of fund, should there be any, will be difficult to detect.
- Ditjen Minerba encountered difficulties in allocating certain receipts to companies within one company group.
- In the case of mis-allocated royalty, it implies a possibility of errors in the distribution of royalty to the producing area.

Recommendation:

- Sosialization of SE Dirjen Mining No. 04.E/35/DJBI2012 regarding the Submission of report on Land Rent and Production contribution.
- The necessity to urge the mining companies to provide clear and complete information on the payment transfer slip to prevent errors in royalty distribution by the government institution.

- On the issue of royalty payments identified as having been received by the State Treasury but not yet recorded in the Ditjen Minerba report, their allocation to producing region should be followed up.
- Improving the utilisation of computerized technology in payment by companies, receipt by the government, as well as recording and reporting processes by both parties. This is to minimize errors in those activities.

Finding 2

Background :

BPK/BPKP regularly conducts audit on the royalty and PHT paid by mining companies. The shortage of payments as the result of the audit is invoiced to the related mining companies (the auditees).

Shortage of payment as the result of the audit is included in the reporting scope of royalty and PHT revenue.

Observation:

- The Ditjen Minerba report has included receipts of royalty and PHT payments resulting from BPK/BPKP audit adjustments, while many companies did not include these in their reports.

Implication:

- Differences in royalty and PHT amounts reported between mining companies and Ditjen Minerba.

Recommendation:

- Reporting template should be completed with a guidance of which payments should be included
- The reporting template should be socialized so that information required on the current year payments, previous year, or late payment penalty shall use cash basis.

Finding 3

Background:

Mining companies pay royalty and PHT as a combined payment (DHPB) which is 13.5% of the coal sale value. In their reports, companies split the DHPB to be royalty and PHT following the percentage of the coal calory.

Observation:

- The split of royalty and PHT by Ditjen Minerba is not always in agreement with the split by the mining companies. In some cases, the correct split is the one used by the companies, and in other cases the correct split is that used by Ditjen Minerba.

Implication:

- In the case of the split by Ditjen Minerba was incorrect, it implies that the distribution of royalty to coal producing area is also incorrect.

Recommendation:

- Both Ditjen Minerba and companies should be more accurate in split the DBH to be royalty and PHT.
- The function of royalty and PHT reconciliation among the Ditjen Minerba, Dit. Akuntansi dan Pelaporan Keuangan and Dit. Pengelolaan State Treasury should be enhanced.

Corporate Income Tax

Background:

Corporate income tax is paid monthly by mining company, while the final payment is made together with the companies annual corporate income tax returns. The deadline for submission of the annual corporate income tax return is before the end of April of the following year.

Taxes reported in the reporting template are taxes paid by mining companies for the 2 calendar years, they are :

- Monthly payments for January to November taxes, which payments were made in the following months, i.e. February to December.
- December tax which was paid in January of the following year.
- The final payment of the previous year tax year representing the difference between final annual tax due and the cumulative monthly tax payments.

Observation:

- Some mining companies used *accrual basis*, instead of *cash basis*.
- Some mining companies reported information on summary page, which information is inconsistent with the appendices
- Some mining companies did not complete the appendices
- Some mining companies did not report payments for tax relating to periods prior to 2010 and 2011, interest and penalty as well as other corporate tax
- A company reported different tax payment compared to Ditjen Pajak report because the company included an over-payment of previous year's tax to compensate 2011 tax liabilities. This did not involve cash in/outflow, therefore it should not be included in the reporting template.
- Some mining companies did not provide confirmation that the reported tax amounts, were different from the report of Ditjen Pajak.
- Tax payment was recognised as royalty payment which was included in the Ditjen Minerba report and not as tax payment in the Ditjen Pajak report

Implication:

- Differences in corporate income tax amounts reported between mining companies and Ditjen Pajak.

Recommendation :

- The reporting template shall be designed and socialized so that information required on the current year payments, previous year, or penalty shall use cash basis.
- At the time of submission of the reporting template to the mining companies, it is suggested to send along the instruction manual which contains the information of types of deposit/payment the companies should provide in the form.

Finding 2

Background:

According to the taxation law, a company as a Tax Payer may choose to maintain bookkeeping using English language and USD currency with the approval of Ditjen Pajak/Menkeu. This refers to Chapter 7(2) and 7(3) PMK Nomor 196/PMK.03/2007 regarding *“Tata Cara Penyelenggaraan Pembukuan Dengan Menggunakan Bahasa Asing Dan Satuan Selain Rupiah Serta Kewajiban Penyampaian Surat Pemberitahuan Pajak Penghasilan Wajib Pajak Badan”* s.t.d.d. PMK Nomor 24/PMK.011/2012

Eventhough an approval is granted to have the bookkepping in English and USD currency is granted, a tax payer may pay in USD or IDR. If the payment is in IDR, then the IDR amount should be converted in USD using the rate stipulated by the Minister of Finance on the payment date.

Observation:

There were companies choose to maintain bookkeeping in USD but paid corporate income tax in USD and IDR. It means that the payment in IDR should be first converted to USD using the rate stipulated by the Minister of Finance on the payment date.

Those companies reported the corporate income tax payment in USD and IDR in EITI reporting template, while they should report in USD in accordance with their bookkeeping which is maintained in USD.

Ditjen Pajak reported the receipt of corporate income tax from those company in USD and did not report the tax which was in IDR.

Implication:

- There was a significant discrepancy between the corporate income tax in the initial report of Ditjen Pajak compared to the companies' reports.

Recommendation:

- The inclusion of corporate income tax information in the Reporting template shall be guided with an instruction that the information shall only in 1 currency, IDR or USD, in accordance with the currency use in the company's bookkeeping.

RECOMMENDATION FROM THE CIVIL COMMUNITY REPRESENTATIVE

With regard to the reported unreconciled payments, both of those which have been identified/explainable or those which have not, it should be followed up systematically and transparently, through verification mechanism among institutions which is clear and could be monitored.

- In the process of technical follow up among reporting entities (Government and Companies) and among related institutions, in addition to the presence of reconciler and EITI Secretariat, the presence of civil community representative is required
- In the process of follow up and finalisation of the EITI reconciliation result, verification process should be explained transparently and the progress is reported to the MSG teams (Steering Committee and Implementation) through the EITI Secretariat.

CLOSING

CHAPTER 6

CHAPTER 6. CLOSING

The utilisation of the extractive natural resources through the management of extractive industry should be carried out with the principles of good governance, the principles of transparency which include the involvement of stakeholders and openness; and the principles of sustainable development, as well as to increase the competitiveness of investment in the extractive industry.

In the Presidential Regulation Number 26 of 2010, the Implementation Team is required to publish the result of the reconciliation by the Reconciler to the public.

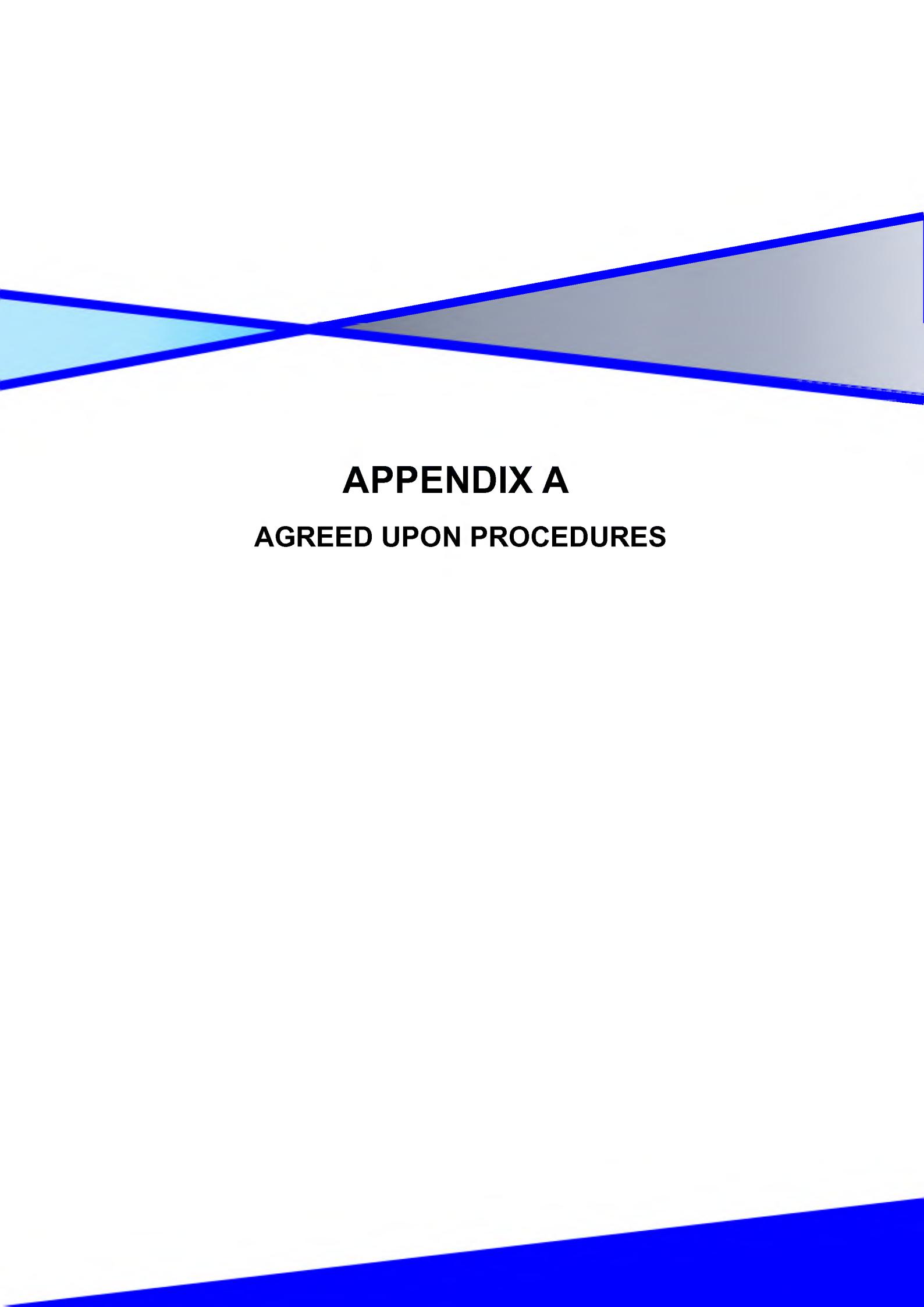
By implementing transparency it is expected that public will be able to use the information to encourage the utilisation of the natural resources for the maximum benefits for the people as stated in the Article 33 of the 1945 Constitution, primarily to get better education, health, and life. The transparency is also intended to prevent corruption and to support empowerment of Indonesian natural resources for sustainable development.

For the local government, the transparency of extractive industry is hoped to provide useful information on the results of mining and coal management in its area.

There was a positive development from the reconciliation process in the mining sector for 2010 and 2011 periods, compared to the previous period (2009). This was reflected from some indicators, such as lower number of differences, explainable reasons of differences. In this report it can be seen that the amounts of 2010 and 2011 royalty and PHT reported by the mining companies were substantially in agreement with those reported by Ditjen Minerba.

In the future, active involvement of all stakeholders in the mining sector in the reconciliation process has to be improved so that the transparency goal of the government revenues from mining sector can be achieved.

Finally, the reconciliation process and its reporting are expected to continue to provide better understanding to the people and stakeholders of the importance of transparency.



APPENDIX A

AGREED UPON PROCEDURES

Agreed Upon Procedures

The Agreed upon Procedures (AuP) as stated on the contract consist of four stages for as follows.

1. Recapitulation, Completion, and Reporting Template Collection

- a) Recapitulating and developing a list of Persons in Charge and contact persons in each production unit or company, as well as each government entity, that is required to fill out reporting templates;
- b) Checking the completeness of filled in reporting templates;
- c) If the template hasn't been submitted, or has been submitted but is not complete, then asking the reporting entities fill in and/or complete those reporting templates;
 - o Provide any consultation and explanation needed by the reporting entities;
 - o If needed, provide training and/or technical assistance to company reporting entities;
- d) Assistance may be requested from the EITI Indonesia Secretariat.
- e) Collecting the reporting templates that have been filled out/completed by the reporting entities;
 - o Ensure that all reporting entities have returned their reporting templates, complete with appendices;
- f) Assistance may be requested from the EITI Indonesia Secretariat.
- g) Preparing a contingency plan to anticipate production units and/or government entities that are not able to complete or return reporting templates in a timely manner.

2. Reconciliation of Data on State Revenue

- a) Recapitulating figures reported by the reporting entities, in Excel format;
- b) Reconciling the figures
- c) Comparing and reconciling figures reported by companies (production units) with those reported by central government entities;
- d) Providing recommendations to the Implementing Team on volumes and monetary amounts, equal to or above which differences between reported figures (discrepancies) will be investigated;
- e) If there are discrepancies, checking with reporting entities on both sides, starting from the entity that reports smaller figures;
- f) If the reporting entities provide additional documents in order to resolve the discrepancies, analyzing that information, and conduct a limited audit, if needed;
- g) Documenting in a detailed and accurate way all instances where discrepancies are or are not resolved.

3. Writing Reconciliation Report

- a) The reconciliation report is to be written following the table of contents (framework) enclosed with this TOR.

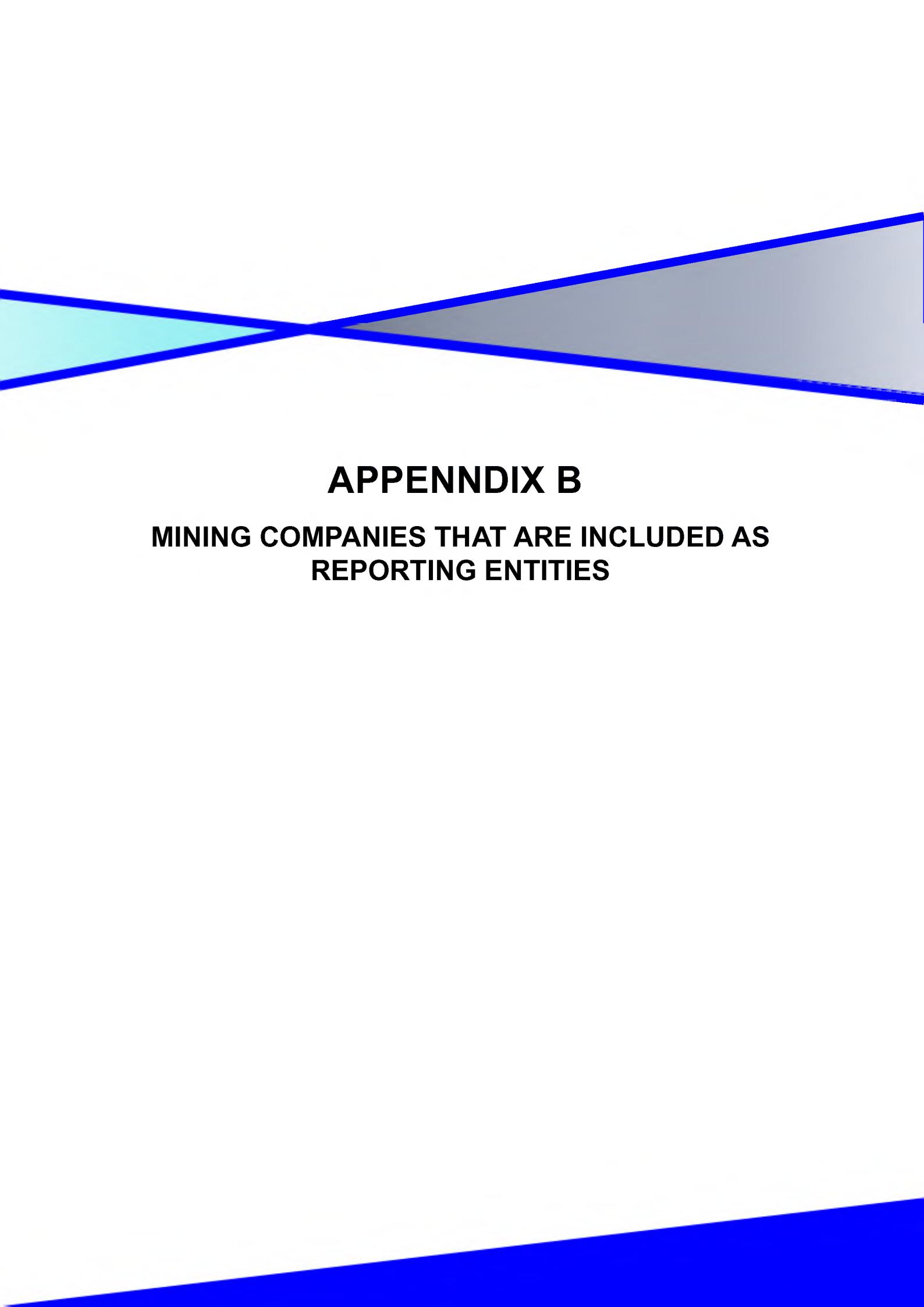
b) The Reconciliation Report must

- Define and describe payments and revenues that are material, and describe in detail how these revenues flow and are managed.
- Clearly describe each of the production units that are included in the scope of the report.
- Quantify the number of production units from the mineral and coal sectors that are not included, the reasons for which they are not included, and provide an indication of amount of the total contribution to State Revenues from the mineral and coal sectors which these firms constitute.
- Explain whether the exclusion of companies entities from the scope of EITI Indonesia will have a material impact on reported figures.
- Provide an understanding of audit and assurance procedures in company and government reporting entities, including the relevant laws and regulations, any reforms that are planned underway, and whether these procedures are in line with international standard.
- Explain the methodology used to identify discrepancies, and any adjustments that were or were not made, for each identified discrepancies.
- Identify all discrepancies, explain those discrepancies, and make recommendations for remedial actions to be taken in the future.
- Include the total reported amount of each revenue stream in the report, and how each of these reported totals compare to the total amount of each revenue stream accruing to the central government from all EITI reporting and non-reporting companies. -The report has to be clear, comprehensive and readable.

The reconciliation report will consist of information on

- Profiles of State Government entities that record and/or collect material revenue streams from extractive companies;
- Short profile of individual production units, including the type of contracts/licenses, ownership (both in terms of the shareholders and to which group/parent company/conglomerate the unit belongs, if known), volumes of total production, province(s) and district(s) in or near which production takes place, and any particular condition (for instance, if an oil and gas unit is so far offshore that its non-tax revenue streams are not redistributed to local governments);
- Tables that consist of figures on revenue streams reported by each production unit compared with figures reported by government entities; discrepancies between those entities' respective figures, if any; adjustments after verification of the entities' respective figures; any remaining discrepancies; and in the last column a short description of how discrepancies were or were not resolved.
- Tables that consist of figures reported in both USD and IDR by reporting production units and Ditjen Minerba for royalty and PHT. One column for differences (if any), two columns for any , one column for the remaining amount of discrepancies; one column with a short explanation for how discrepancies were solved, or if not, why they still exist.

- Table that consists of a recapitulation of the production volume of mineral and coal for each reporting production unit;
 - Table that consists of a recapitulation of local revenues paid by production units to entities at the local level including Local Government and other entities at local level, disaggregated to individual payments.
 - Production of a Draft Final Report to be approved by the Implementing Team.
4. Revision and Finalization
- a) Reviewing the draft of the Reconciliation Report with assistance from the Secretariat and the Implementing Team;
 - b) If requested by the Implementing Team, revision;
 - c) The Final Report will be written in two languages, Indonesian and English. The Reconciler must check the translation quality of those languages. The authoritative version will be the report in the Indonesian language;
 - d) The Final Reconciliation Report is finished when it has been approved by the Implementing Team.



APPENNDIX B

MINING COMPANIES THAT ARE INCLUDED AS REPORTING ENTITIES

APPENDIX B - MINING COMPANIES THAT ARE INCLUDED AS REPORTING ENTITIES

A. List of companies which are included in the 2010 and 2011 reconciliation

No	Company name/Contract type	Commodities	Province	Regency/City
1	Freeport Indonesia / KK	Gold and copper	Papua	Mimika
2	Kaltim Prima Coal / PKP2B	Coal	Kalimantan Timur	Kutai Timur
3	Adaro Indonesia / PKP2B	Coal	Kalimantan Selatan	Balangan, Tabalong, Barito Timur, Barito Selatan
4	Newmont Nusa Tenggara * / KK	Gold and copper	NTB	Sumbawa, Sumbawa Besar
5	Indominco Mandiri / PKP2B	Coal	Kalimantan Timur	Kutai Timur, Bontang
6	Trubaindo / PKP2B	Coal	Kalimantan Timur	Kutai Barat
7	Bukit Asam / IUP	Coal	Sumatra Selatan	Lahat, Muara Enim
8	Kideco Jaya Agung / PKP2B	Coal	Kalimantan Timur	Paser
9	Berau Coal / PKP2B	Coal	Kalimantan Timur	Berau
10	Gunung Bayan Pratama Coal / PKP2B	Coal	Kalimantan Timur	Kutai Barat; Kutai Kartanegara
11	Arutmin / PKP2B	Coal	Kalimantan Selatan	Tanah Laut, Kota Baru & Tanah Bumbu
12	Nusa Halmahera Minerals / KK	Gold and copper	Maluku Utara	Halmahera Utara
13	INCO/ Vale Indonesia / KK	Nickel	Sulawesi Selatan, Sulawesi Tengah, Sulawesi Tenggara	Luwu Timur, Morowali, Kolaka, Kolaka Utara, Konawe Selatan, Bombana
14	Timah / IUP	Tin	Bangka Belitung	Bangka, Bangka Barat, Bangka Tengah, Belitung
15	Marunda Grahamineral / PKP2B	Coal	Kalimantan Tengah	Murung
16	Bahari Cakrawala Sebuku / PKP2B	Coal	Kalimantan Selatan	Kota Baru

No	Company name/Contract type	Commodities	Province	Regency/City
17	Mahakam Sumber Jaya / PKP2B	Coal	Kalimantan Timur	Kutai Kartanegara
18	Baramarta / PKP2B	Coal	Kalimantan Selatan	Banjar
19	Tanito Harum / PKP2B	Coal	Kalimantan Timur	Kutai Kartanegara
20	Multi Harapan Utama / PKP2B	Coal	Kalimantan Timur	Kutai Kartanegara, Samarinda
21	Aneka Tambang / IUP	Gold, Copper, Nickel, Coal	Jawa Barat	
22	Lanna Harita Indonesia / PKP2B	Coal	Kalimantan Timur	Kutai Kartanegara
23	Wahana Baratama Mining / PKP2B	Coal	Kalimantan Selatan	Tanah Bumbu, Tanah Laut
24	Jorong Baratama Greston / PKP2B	Coal	Kalimantan Selatan	Tanah Laut
25	Tanjung Alam Jaya / PKP2B	Coal	Kalimantan Selatan	Banjar
26	Multi Sarana Avindo / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
27	Koba Tin / KK	Tin	Bangka Belitung	Bangka Tengah
28	Perkasa Inakakerta / PKP2B	Coal	Kalimantan Timur	Kutai Timur
29	Borneo Indobara / PKP2B	Coal	Kalimantan Selatan	
30	Sumber Kurnia Buana / PKP2B	Coal	Kalimantan Selatan	Tapin, Banjar
31	Bukit Baiduri Energi / IUP	Coal	Kalimantan Timur	Samarinda, Kutai Kartanegara
32	Insani Baraperkasa / PKP2B	Coal	Kalimantan Timur	Kutai Kartanegara
33	Kartika Selabumi Mining / PKP2B	Coal	Kalimantan Timur	Kutai Kartanegara
34	Kayan Putra Utama Coal / IUP	Coal	Kalimantan Timur	Kutai Kartanegara, Malinau
35	Santan Batubara / PKP2B	Coal	Kalimantan Timur	Kutai Kartanegara, Kutai Timur, Bontang
36	Teguh Sinarabadi / PKP2B	Coal	Kalimantan Timur	Kutai Barat
37	Harita Prima Abadi Mineral / IUP	Bauxite	Kalimantan Barat	Ketapang

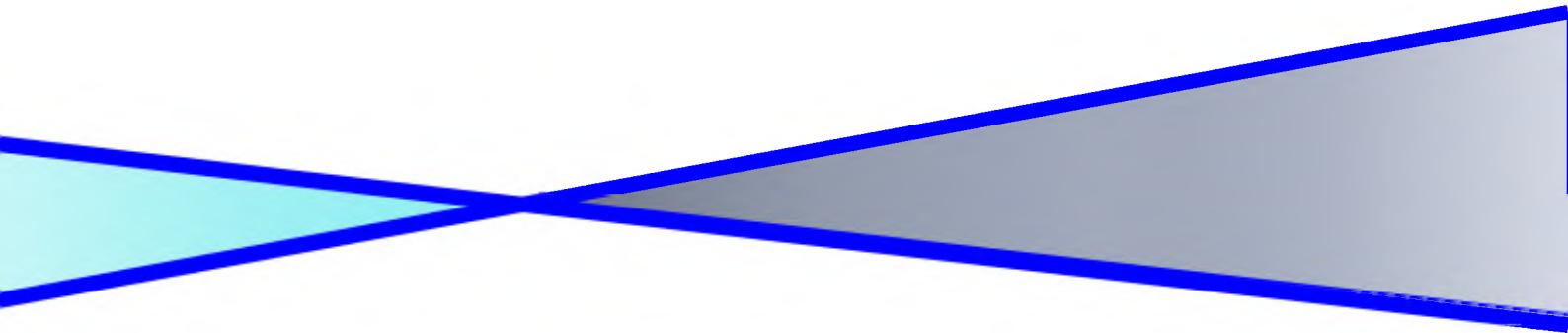
No	Company name/Contract type	Commodities	Province	Regency/City
38	Bara Jaya Utama / IUP	Coal	Kalimantan Timur	Berau
39	Kaltim Batu Manunggal / IUP	Coal	Kalimantan Timur	Kutai Kertanegara
40	Riau Baraharum / PKP2B	Coal	Riau	Indragiri Hilir, Indragiri Hulu.
41	Nusantara Thermal Coal / PKP2B	Coal	Jambi	
42	Bangun Benua Persada / PKP2B	Coal	Kalimantan Selatan	Banjar, Tapin
43	Adi Mitra Baratama Nusantara / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
44	Jembayan Muara Bara / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
45	Asmin Koalindo Tuhup / PKP2B	Coal	Kalimantan Tengah	Murung Raya
46	Tambang Timah / IUP	Tin	Bangka Belitung	
47	Mega Prima Persada / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
48	Kemilau Rindang Abadi / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
49	Gunung Sion / IUP	Bauxite	Kepulauan Riau	Bintan
50	Kitadin / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
51	Arzara Baraindo Energitama IUP	Coal	Kalimantan Timur	Kutai Kartanegara
52	Gema Rahmi Persada / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
53	Singlurus Pratama / PKP2B	Coal	Kalimantan Timur	Kutai Kertanegara

(*) the Company changed the attestation in the reporting template

B. List of companies which are included in 2011 reconciliation

No	Company name/Contract type	Commodities	Province	Regency/City
1	Welarco Subur Jaya / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
2	Firman Ketaun Perkasa / PKP2B	Coal	Kalimantan Timur	Kutai Barat
3	Multi Tambang Jaya Utama / PKP2B	Coal	Kalimantan Tengah	Buntok
4	Indomining / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
5	Lembuswana Perkasa / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
6	Telen Orbit Prima / IUP	Coal	Kalimantan Barat	Kapuas
7	Baradinamika Muda Sukses / IUP	Coal	Kalimantan Timur	Malinau
8	Transisi Energi Satunama / IUP	Coal	Kalimantan Timur	Samarinda
9	Bhumi Rantau Energy / IUP	Coal	Kalimantan Selatan	Tapin
10	Tunas Inti Abadi / IUP	Coal	Kalimantan Selatan	Tanah Bumbu
11	Bara Kumala Sakti / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
12	Bina Mitra Sumber Artha / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
13	Bukit Timah / IUP	Tin	Bangka Belitung	Bangka Barat, Bangka Tengah, Bangka Selatan
14	Tinindo Internusa / IUP	Tin	Bangka Belitung	
15	Bukit Menjangan Lestari / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
16	Kimco Armindo / IUP	Coal	Kalimantan Timur	Kutai Kartanegara
17	Billy Indonesia / IUP	Nickel	Sulawesi Tenggara	Konawe Selatan, Bombana
18	Venus Inti Perkasa / IUP	Tin	Bangka Belitung	

No	Company name/Contract type	Commodities	Province	Regency/City
19	Golden Great Borneo / IUP	Coal	Sumatra Selatan	Lahat
20	Bintang Delapan Mineral / IUP	Nickel	Sulawesi Tengah	Morowali
21	Sinar Kumala Naga / IUP	Coal	Kalimantan Timur	Samarinda
22	Berau Bara Energi / IUP	Coal	Kalimantan Timur	Berau
23	Refined Bangka / IUP	Tin	Bangka Belitung	
24	Energi Batu Bara Lestari / IUP	Coal	Kalimantan Tengah	Tapin
25	Cahaya Energi Mandiri / IUP	Coal	Kalimantan Timur	Samarinda, Kutai Barat
26	Trimegah Bangun Persada / IUP	Nickel	Maluku Utara	Halmahera Selatan
27	Pipit Mutiara Jaya / IUP	Coal	Kalimantan Timur	Nunukan, Tana Tidung
28	Karya Utama Tambang Jaya / IUP	Bauxite	Kalimantan Barat	Ketapang
29	Bangka Timah Utama Sejahtera / IUP	Tin	Bangka Belitung	Bangka
30	United Smelting / IUP	Tin	Bangka Belitung	Bangka, Bangka Barat, Bangka Tengah, Bangka Selatan



APPENDIX C

RESULTS OF 2010 RECONCILIATION FOR EACH REVENUE STREAM

APPENDIX C.1 RESULTS OF 2010 RECONCILIATION FOR EACH REVENUE STREAM - ROYALTY

No	PKP2B	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled		
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation				
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	
1	PT Riau Baraharum	5.710	-	6.570	-	(860)	-	6.570	-	6.570	-	-	-	-	-	
2	PT Asmin Koalindo Tuhup	244	125.992	-	129.846	244	(3.854)	-	129.846	-	129.846	-	-	-	-	-
3	PT Marunda Grahamineral	9.804	-	9.807	-	(3)	-	9.807	-	9.807	-	-	-	-	-	
4	PT Adaro Indonesia	219.422	424.114	80.619	154.507	138.803	269.607	80.619	166.654	80.619	166.654	-	-	-	-	
5	PT Arutmin Indonesia	73.327	-	73.327	-	-	-	73.327	-	73.327	-	-	-	-	-	
6	PT Bahari Cakrawala Sebuku	4.384	-	4.289	-	95	-	4.289	-	4.289	-	-	-	-	-	
7	PT Bangun Banua Persada Kalimantan	3.316	-	2.209	-	1.107	-	4.369	-	2.367	-	2.002	-	-	-	
8	PD Baramarta	27.875	-	15.912	-	11.963	-	16.005	-	16.005	-	-	-	-	-	
9	PT Borneo Indobara	986	849	799	849	187	-	986	849	986	849	-	-	-	-	
10	PT Jorong Barutama Greston	1.819	3.218	2.247	5.364	(428)	(2.146)	2.448	5.364	2.448	5.364	-	-	-	-	
11	PT Sumber Kurnia Buana	4.475	1.924	4.872	1.924	(397)	-	4.872	1.924	4.872	1.924	-	-	-	-	
12	PT Tanjung Alam Jaya	-	115.469	-	59.652	-	55.817	-	59.652	-	59.652	-	-	-	-	
13	PT Wahana Baratama Mining	13.402	-	13.402	-	-	-	13.402	-	13.402	-	-	-	-	-	
14	PT Berau Coal	23.097	-	35.791	-	(12.694)	-	25.286	2	28.390	2	(3.104)	-	-	-	
15	PT Gunung Bayan Pratama Coal	26.504	-	26.504	-	-	-	26.504	-	26.504	-	-	-	-	-	
16	PT Indominco Mandiri	62.059	20.396	68.551	17.511	(6.492)	2.885	62.070	20.396	68.551	20.396	(6.481)	-	-	-	
17	PT Insani Baraperkasa	4.431	1.279	4.431	1.279	-	-	4.431	1.279	4.431	1.279	-	-	-	-	
18	PT Kaltim Prima Coal	158.896	-	141.552	-	17.344	-	159.803	-	159.803	-	-	-	-	-	
19	PT Kartika Selabumi Mining	3.750	-	540	-	3.210	-	1.018	-	540	-	478	-	-	-	
20	PT Kideco Jaya Agung	47.784	20.503	47.786	20.503	(2)	-	47.786	20.503	47.786	20.503	-	-	-	-	
21	PT Lanna Harita Indonesia	4.718	-	3.209	-	1.509	-	4.718	-	4.718	-	-	-	-	-	
22	PT Mahakam Sumber Jaya	21.761	-	21.761	-	-	-	21.761	-	21.761	-	-	-	-	-	
23	PT Multi Harapan Utama	10.860	-	10.316	-	544	-	10.860	-	10.860	-	-	-	-	-	
24	PT Perkasa Inakakerta	5.484	-	5.484	-	-	-	5.484	-	5.484	-	-	-	-	-	
25	PT Santan Batubara	18.057	-	7.575	-	10.482	-	7.246	-	7.246	-	-	-	-	-	
26	PT Singlurus Pratama	3.552	-	3.223	-	329	-	3.552	-	3.552	-	-	-	-	-	
27	PT Tanito Harum	18.715	-	18.715	-	-	-	18.715	-	18.715	-	-	-	-	-	
28	PT Teguh Sinarabadi	6.674	-	6.679	-	(5)	-	6.679	-	6.679	-	-	-	-	-	
29	PT Trubaindo Coal Mining	31.709	-	31.569	-	140	-	31.569	-	31.569	-	-	-	-	-	
30	PT Nusantara Termal Coal	-	26.524	-	50.082	-	(23.558)	-	52.541	-	52.541	-	-	-	-	-
	TOTAL	812.815	740.268	647.739	441.517	165.076	298.751	654.176	459.010	661.281	459.010	(7.105)	-	-	-	-

APPENDIX C.1 RESULTS OF 2010 RECONCILIATION FOR EACH REVENUE STREAM - ROYALTY

No	IUP-BATUBARA	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
31	PT Bukit Asam	-	525.564	-	535.116	-	(9.552)	-	535.116	-	535.116	-	-	-	-		
32	PT Adi Mitra Baratama Nusantara	11.007	-	10.436	-	571	-	10.436	-	10.436	-	-	-	-	-		
33	PT Arzara Baraindo Energitama	8.163	-	6.535	-	1.628	-	8.163	-	8.163	-	-	-	-	-		
34	PT Bara Jaya Utama	5.459	-	5.459	-	-	-	5.459	-	5.459	-	-	-	-	-		
35	PT Bukit Baiduri Energi	6.464	88	7.413	84	(949)	4	7.413	84	7.413	84	-	-	-	-		
36	PT Gema Rahmi Persada	2.643	19.543	2.643	19.543	-	-	2.643	19.543	2.643	19.543	-	-	-	-		
37	PT Jembayan Muara Bara	8.432	-	10.059	-	(1.627)	-	8.432	-	8.432	-	-	-	-	-		
38	PT Kaltim Batu Manunggal	4.123	-	4.218	-	(95)	-	4.218	-	4.218	-	-	-	-	-		
39	PT Kayan Putra Utama Coal	4.489	50.268	4.489	50.268	-	-	4.489	50.268	4.489	50.268	-	-	-	-		
40	PT Kemilau Rindang Abadi	10.966	-	10.966	-	-	-	10.966	-	10.966	-	-	-	-	-		
41	PT Kitadin	4.793	-	4.793	-	-	-	4.793	-	4.793	-	-	-	-	-		
42	PT Mega Prima Persada	5.090	-	-	45.847	5.090	(45.847)	5.090	-	5.090	-	-	-	-	-		
43	PT Multi Sarana Avindo	15.820	-	12.746	-	3.074	-	12.746	-	12.746	-	-	-	-	-		
TOTAL		87.449	595.463	79.757	650.858	7.692	(55.395)	84.848	605.011	84.848	605.011	-	-	-	-		

APPENDIX C.1 RESULTS OF 2010 RECONCILIATION FOR EACH REVENUE STREAM - ROYALTY

No	KK-MINERAL	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
44	PT Newmont Nusa Tenggara	31.026	-	31.289	-	(263)	-	31.026	-	31.026	-	-	-	-	-		
45	PT Nusa Halmahera Minerals	3.291	-	1.386	-	1.905	-	3.291	-	3.291	-	-	-	-	-		
46	PT Freeport Indonesia	184.732	-	184.732	-	-	-	184.732	-	184.732	-	-	-	-	-		
47	PT Vale Indonesia	6.080	236	4.327	-	1.753	236	6.080	236	6.080	236	-	-	-	-		
48	PT Koba Tin(*)	-	-	4.091	-	(4.091)	-	-	-	-	-	-	-	(4.091)	-		
	TOTAL	225.129	236	225.825	-	(696)	236	225.129	236	225.129	236	-	-	(4.091)	-		
No	IUP-MINERAL	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
49	PT Antam (Persero) Tbk	-	211.383	-	211.383	-	-	-	211.383	-	211.383	-	-	-	-	-	
50	PT Gunung Sion	-	33.017	-	31.642	-	1.375	-	33.017	-	33.017	-	-	-	-	-	
51	PT Harita Prima Abadi Mineral	3.861	-	5.003	-	(1.142)	-	5.003	-	5.003	-	-	-	-	-	-	
52	PT Tambang Timah	8.044	-	11.826	-	(3.782)	-	8.044	-	8.044	-	-	-	-	-	-	
53	PT Timah (Persero) Tbk	16.687	-	12.906	-	3.781	-	16.687	-	16.687	-	-	-	-	-	-	
	TOTAL	28.592	244.400	29.735	243.025	(1.143)	1.375	29.734	244.400	29.734	244.400	-	-	-	-	-	
	GRAND TOTAL	1.153.985	1.580.367	983.056	1.335.400	170.929	244.967	993.887	1.308.657	1.000.992	1.308.657	(7.105)	-	(4.091)	-	-	
	GRAND TOTAL (EQUIVALENT IDR)	10.475.876	1.580.367	8.924.182	1.335.400	1.551.694	244.967	9.022.506	1.308.657	9.087.005	1.308.657	(64.499)	-	(37.138)	-	-	

(*) The amounts could not be reconciled due to company did not submit report EITI 2010&2011

APPENDIX C.2 RESULTS OF 2010 RECONCILIATION FOR EACH REVENUE STREAM - PHT (SALES REVENUE SHARE)

No	PKP2B	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled		
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation				
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)		USD	IDR	
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	
1	PT Riau Baraharum	9.708	-	8.848	-	860	-	8.848	-	8.848	-	-	-	-	-	
2	PT Asmin Koalindo Tuhup	227	116.993	-	120.571	227	(3.578)	-	120.571	-	120.571	-	-	-	-	-
3	PT Marunda Grahamineral	9.104	-	9.106	-	(2)	-	9.106	-	9.106	-	-	-	-	-	
4	PT Adaro Indonesia	-	-	52.319	124.527	(52.319)	(124.527)	52.319	124.527	52.319	124.527	-	-	-	-	
5	PT Arutmin Indonesia	82.970	-	33.950	-	49.020	-	33.950	-	33.950	-	-	-	-	-	
6	PT Bahari Cakrawala Sebuku	7.453	-	7.290	-	163	-	7.290	-	7.290	-	-	-	-	-	
7	PT Bangun Banua Persada Kalimantan	3.079	-	4.117	-	(1.038)	-	2.115	-	4.117	-	(2.002)	-	-	-	
8	PD Baramarta	8	69	14.950	-	(14.942)	69	14.857	-	14.857	-	-	-	-	-	
9	PT Borneo Indobara	1.676	1.444	1.359	1.444	317	-	1.676	1.444	1.676	1.444	-	-	-	-	
10	PT Jorong Barutama Greston	4.448	11.264	3.820	9.119	628	2.145	3.820	9.119	3.820	9.119	-	-	-	-	
11	PT Sumber Kurnia Buana	4.205	1.787	4.736	1.054	(531)	733	4.736	1.054	4.736	1.054	-	-	-	-	
12	PT Tanjung Alam Jaya	-	796.726	-	55.816	-	740.910	-	55.816	-	55.816	-	-	-	-	
13	PT Wahana Baratama Mining	12.445	-	12.445	-	-	-	12.445	-	12.445	-	-	-	-	-	
14	PT Berau Coal	39.264	-	39.024	-	240	-	42.987	4	39.884	4	3.103	-	-	-	
15	PT Gunung Bayan Pratama Coal	24.611	-	24.611	-	-	-	24.611	-	24.611	-	-	-	-	-	
16	PT Indominco Mandiri	97.984	34.673	97.308	29.769	676	4.904	97.974	34.673	97.974	34.673	-	-	-	-	
17	PT Insani Baraperkasa	7.309	3.545	7.309	3.545	-	-	7.309	3.545	7.309	3.545	-	-	-	-	
18	PT Kaltim Prima Coal	69.303	-	59.834	-	9.469	-	69.815	-	69.815	-	-	-	-	-	
19	PT Kartika Selabumi Mining	27.774	-	502	-	27.272	-	-	-	502	-	(502)	-	-	-	
20	PT Kideco Jaya Agung	88.036	35.344	88.041	35.344	(5)	-	88.041	35.344	88.041	35.344	-	-	-	-	
21	PT Lanna Harita Indonesia	7.911	-	5.252	-	2.659	-	7.911	-	7.911	-	-	-	-	-	
22	PT Mahakam Sumber Jaya	22.748	-	22.748	-	-	-	22.748	-	22.748	-	-	-	-	-	
23	PT Multi Harapan Utama	10.084	-	9.579	-	505	-	10.084	-	10.084	-	-	-	-	-	
24	PT Perkasa Inakakerta	9.321	-	9.321	-	-	-	9.321	-	9.321	-	-	-	-	-	
25	PT Santan Batubara	-	-	11.371	-	(11.371)	-	10.811	-	10.811	-	-	-	-	-	
26	PT Singlurus Pratama	6.057	-	5.498	-	559	-	6.057	-	6.057	-	-	-	-	-	
27	PT Tanito Harum	19.642	-	19.642	-	-	-	19.642	-	19.642	-	-	-	-	-	
28	PT Teguh Sinarabadi	6.197	-	6.202	-	(5)	-	6.202	-	6.202	-	-	-	-	-	
29	PT Trubaindo Coal Mining	34.645	-	34.785	-	(140)	-	34.785	-	34.785	-	-	-	-	-	
30	PT Nusantara Termal Coal	-	75.540	-	48.921	-	26.619	-	49.524	-	49.524	-	-	-	-	
TOTAL		606.209	1.077.385	593.967	430.110	12.242	647.275	609.460	435.621	608.861	435.621	599	-	-	-	
TOTAL (EQUIVALENT IDR)		5.503.165	1.077.385	5.392.032	430.110	111.133	647.275	5.532.678	435.621	5.527.240	435.621	5.438	-	-	-	

APPENDIX C.3 RESULTS OF 2010 RECONCILIATION FOR EACH REVENUE STREAM - CORPORATE INCOME TAX

No	PKP2B	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled		
		Mining Companies		Ditjen Pajak		Initial Differences		Mining Companies		Ditjen Pajak		Diff. After Reconciliation				
		(1)	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
1	PT Riau Baraharum	-	28.749	-	-	-	28.749	-	-	-	-	-	-	-	-	-
2	PT Asmin Koalindo Tuhup	-	174.999	-	2	-	174.997	-	2	-	2	-	-	-	-	-
3	PT Marunda Grahamineral	-	141.384	-	148.199	-	(6.815)	-	141.384	-	148.199	-	(6.815)	-	-	-
4	PT Adaro Indonesia	472.513	-	520.318	-	(47.805)	-	467.385	-	467.385	-	-	-	-	-	-
5	PT Arutmin Indonesia	62.360	-	77.711	-	(15.351)	-	77.941	-	77.941	-	-	-	-	-	-
6	PT Bahari Cakrawala Sebuku	14.510	-	11.016	-	3.494	-	11.016	-	11.016	-	-	-	-	-	-
7	PT Bangun Banua Persada Kalimantan*	-	2.897	-	-	-	2.897	-	-	-	-	-	-	-	-	2.897
8	PD Baramarta	-	44.389	-	44.808	-	(419)	-	44.389	-	44.808	-	(419)	-	-	-
9	PT Borneo Indobara	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	PT Jorong Baratama Greston	2.888	11.655	-	33.305	2.888	(21.650)	2.785	11.655	2.787	11.655	(2)	-	-	-	-
11	PT Sumber Kurnia Buana	-	22.704	-	22.704	-	-	-	22.704	-	22.704	-	-	-	-	-
12	PT Tanjung Alam Jaya	-	24.833	-	33.346	-	(8.513)	-	24.833	-	33.346	-	(8.513)	-	-	-
13	PT Wahana Baratama Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	PT Berau Coal	124.014	-	124.014	-	-	-	124.014	-	124.014	-	-	-	-	-	-
15	PT Gunung Bayan Pratama Coal	-	132.884	-	132.884	-	-	-	132.884	-	132.884	-	-	-	-	-
16	PT Indominco Mandiri	94.194	135.033	-	984.440	94.194	(849.407)	94.194	135.033	87.713	135.033	6.481	-	-	-	-
17	PT Insani Baraperkasa	-	34.483	-	34.506	-	(23)	-	34.483	-	34.506	-	(23)	-	-	-
18	PT Kaltim Prima Coal	107.191	235.528	128.998	-	(21.807)	235.528	128.998	235.528	128.998	235.528	-	-	-	-	-
19	PT Kartika Selabumi Mining*	-	693	-	-	-	693	-	-	-	-	-	-	-	-	693
20	PT Kideco Jaya Agung	289.553	-	-	2.615.271	289.553	(2.615.271)	289.553	-	289.553	-	-	-	-	-	-
21	PT Lanna Harita Indonesia	-	65.272	-	65.272	-	-	-	65.272	-	65.272	-	-	-	-	-
22	PT Mahakam Sumber Jaya	-	453.321	-	454.500	-	(1.179)	-	453.321	-	454.500	-	(1.179)	-	-	-
23	PT Multi Harapan Utama	-	20.971	-	21.064	-	(93)	-	21.064	-	21.064	-	-	-	-	-
24	PT Perkasa Inakakerta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	PT Santan Batubara	-	45.135	-	45.135	-	-	-	45.135	-	45.135	-	-	-	-	-
26	PT Singlurus Pratama	9.719	10.997	-	10.997	9.719	-	-	10.997	-	10.997	-	-	-	-	-
27	PT Tanito Harum	-	136.571	-	170.279	-	(33.708)	-	136.571	-	170.279	-	(33.708)	-	-	-
28	PT Teguh Sinarabadi	-	-	-	1.973	-	(1.973)	-	-	-	1.973	-	(1.973)	-	-	-
29	PT Trubaindo Coal Mining	28.720	158.328	-	389.035	28.720	(230.707)	28.720	158.328	28.720	158.328	-	-	-	-	-
30	PT Nusantara Termal Coal	-	17.631	-	7.263	-	10.368	-	3.629	-	7.263	-	(3.634)	-	-	-
TOTAL		1.205.662	1.898.457	862.057	5.214.983	343.605	(3.316.526)	1.224.606	1.677.212	1.218.127	1.733.476	6.479	(56.264)	-	3.590	-

APPENDIX C.3 RESULTS OF 2010 RECONCILIATION FOR EACH REVENUE STREAM - CORPORATE INCOME TAX

No	IUP-BATUBARA	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Pajak		Initial Differences		Mining Companies		Ditjen Pajak		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
31	PT Bukit Asam	-	859.032	-	859.032	-	-	-	859.032	-	859.032	-	-	-	-		
32	PT Adi Mitra Baratama Nusantara	-	25.216	-	25.216	-	-	-	25.216	-	25.216	-	-	-	-		
33	PT Arzara Baraindo Energitama	-	2.562	-	5.892	-	(3.330)	-	5.892	-	5.892	-	-	-	-		
34	PT Bara Jaya Utama	-	450	-	3.659	-	(3.209)	-	1.700	-	3.659	-	(1.959)	-	-		
35	PT Bukit Baiduri Energi	-	25.381	-	25.620	-	(239)	-	25.381	-	25.620	-	(239)	-	-		
36	PT Gema Rahmi Persada	-	7.520	-	7.520	-	-	-	7.520	-	7.520	-	-	-	-		
37	PT Jembayan Muara Bara	-	450.036	-	844.190	-	(394.154)	-	844.190	-	844.190	-	-	-	-		
38	PT Kaltim Batu Manunggal	-	20.537	-	14.091	-	6.446	-	14.091	-	14.091	-	-	-	-		
39	PT Kayan Putra Utama Coal*	-	14.712	-	-	-	14.712	-	-	-	-	-	-	-	14.712		
40	PT Kemilau Rindang Abadi	-	1.515	-	1.440	-	75	-	1.440	-	1.440	-	-	-	-		
41	PT Kitadin	2.016	-	2.934	-	(918)	-	2.016	-	2.934	-	(918)	-	-	-		
42	PT Mega Prima Persada	-	3.797	-	3.798	-	(1)	-	3.798	-	3.798	-	-	-	-		
43	PT Multi Sarana Avindo	-	33.993	-	36.253	-	(2.260)	-	33.993	-	36.253	-	(2.260)	-	-		
	TOTAL	2.016	1.444.751	2.934	1.826.711	(918)	(381.960)	2.016	1.822.253	2.934	1.826.711	(918)	(4.458)	-	14.712		

No	KK-MINERAL	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Pajak		Initial Differences		Mining Companies		Ditjen Pajak		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
44	PT Newmont Nusa Tenggara	514.010	-	627.994	-	(113.984)	-	627.994	-	627.994	-	-	-	-	-		
45	PT Nusa Halmahera Minerals	67.120	-	67.120	-	-	-	67.120	-	67.120	-	-	-	-	-		
46	PT Freeport Indonesia	1.237.172	-	1.240.982	-	(3.810)	-	1.240.982	-	1.240.982	-	-	-	-	-		
47	PT Vale Indonesia	111.383	-	111.384	-	(1)	-	111.383	-	111.384	-	(1)	-	-	-		
48	PT Koba Tin	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	TOTAL	1.929.685	-	2.047.480	-	(117.795)	-	2.047.479	-	2.047.480	-	(1)	-	-	-		

No	IUP-MINERAL	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Pajak		Initial Differences		Mining Companies		Ditjen Pajak		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
49	PT Antam (Persero) Tbk	-	207.873	-	212.713	-	(4.840)	-	212.713	-	212.713	-	-	-	-		
50	PT Gunung Sion	-	4.916	-	4.916	-	-	-	4.916	-	4.916	-	-	-	-		
51	PT Harita Prima Abadi Mineral	-	44.019	-	44.019	-	-	-	44.019	-	44.019	-	-	-	-		
52	PT Tambang Timah	-	142.240	-	142.250	-	(10)	-	142.250	-	142.250	-	-	-	-		
53	PT Timah (Persero) Tbk	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	TOTAL	-	399.048	-	403.898	-	(4.850)	-	403.898	-	403.898	-	-	-	-		

GRAND TOTAL	3.137.363	3.742.256	2.912.471	7.445.592	224.892	(3.703.336)	3.274.101	3.903.363	3.268.541	3.964.085	5.560	(60.722)	-	18.302
GRAND TOTAL (EQUIVALENT IDR)	28.480.981	3.742.256	26.439.412	7.445.592	2.041.569	(3.703.336)	29.722.289	3.903.363	29.671.815	3.964.085	50.474	(60.722)	-	18.302

(*) Were not reconciled due to Companies did not submit tax authorization letter as requirement to disclose tax information

APPENDIX C.4 - 2010 REVENUE STREAMS WHICH ARE NOT RECONCILED

(amounts are in USD000 and Rp million)

No	PKP2B	Land Rent		PBB		PNBP of Forest utilization	
		USD	IDR	USD	IDR	USD	IDR
1	PT Riau Baraharum	-	-	-	242	-	-
2	PT Asmin Koalindo Tuhup	82	-	-	101	-	2.696
3	PT Marunda Grahamineral	92	-	-	-	-	4.387
4	PT Adaro Indonesia	36	-	-	3.972	-	13.630
5	PT Arutmin Indonesia	70	-	-	-	-	44.207
6	PT Bahari Cakrawala Sebuku	26	-	-	-	-	-
7	PT Bangun Banua Persada Kalimantan	21	-	-	-	-	-
8	PD Baramarta	-	2.489	-	-	-	400
9	PT Borneo Indobara	96	-	-	-	-	214
10	PT Jorong Barutama Greston	46	-	-	-	-	7.718
11	PT Sumber Kurnia Buana	33	-	-	1.032	-	-
12	PT Tanjung Alam Jaya	-	56	-	-	-	-
13	PT Wahana Baratama Mining	31	-	-	-	-	6.213
14	PT Berau Coal	118	-	-	-	-	6.936
15	PT Gunung Bayan Pratama Coal	96	-	-	-	-	253
16	PT Indominco Mandiri	75	-	-	-	108	8.952
17	PT Insani Baraperkasa	73	-	-	-	-	-
18	PT Kaltim Prima Coal	91	-	-	451	-	-
19	PT Kartika Selabumi Mining	70	-	-	473	-	-
20	PT Kideco Jaya Agung	50	-	-	-	-	-
21	PT Lanna Harita Indonesia	47	-	-	-	-	-
22	PT Mahakam Sumber Jaya	61	-	-	58	-	8.816
23	PT Multi Harapan Utama	139	-	-	1.144	-	-
24	PT Perkasa Inakakerta	50	-	-	-	12	49
25	PT Santan Batubara	75	-	-	-	-	3.701
26	PT Singlurus Pratama	110	-	15.886	719	-	3.144
27	PT Tanito Harum	107	-	-	-	-	934
28	PT Teguh Sinarabadi	13	-	-	-	-	-
29	PT Trubaindo Coal Mining	95	-	-	-	-	8.968
30	PT Nusantara Termal Coal	430	-	-	483	-	-
TOTAL		2.233	2.545	15.886	8.675	120	121.218

(amounts are in USD000 and Rp million)

No	IUP-BATUBARA	Land Rent		PBB		PNBP of Forest utilization	
		USD	IDR	USD	IDR	USD	IDR
31	PT Bukit Asam	-	1.361	-	52.329	-	4.107
32	PT Adi Mitra Baratama Nusantara	-	75	-	-	-	-
33	PT Arzara Baraindo Energitama	-	85	-	-	-	1.824
34	PT Bara Jaya Utama	-	-	-	23	-	-
35	PT Bukit Baiduri Energi	-	142	-	-	-	-
36	PT Gema Rahmi Persada	-	108	-	-	-	-
37	PT Jembayan Muara Bara	-	102	-	-	-	831
38	PT Kaltim Batu Manunggal	-	37	-	-	-	-
39	PT Kayan Putra Utama Coal	-	183	-	430	-	365
40	PT Kemilau Rindang Abadi	-	62	-	-	-	-
41	PT Kitadin	-	133	-	-	-	1.333
42	PT Mega Prima Persada	-	25	-	-	-	-
43	PT Multi Sarana Avindo	-	111	-	-	-	-
TOTAL		-	2.424	-	52.782	-	8.460

APPENDIX C.4 - 2010 REVENUE STREAMS WHICH ARE NOT RECONCILED

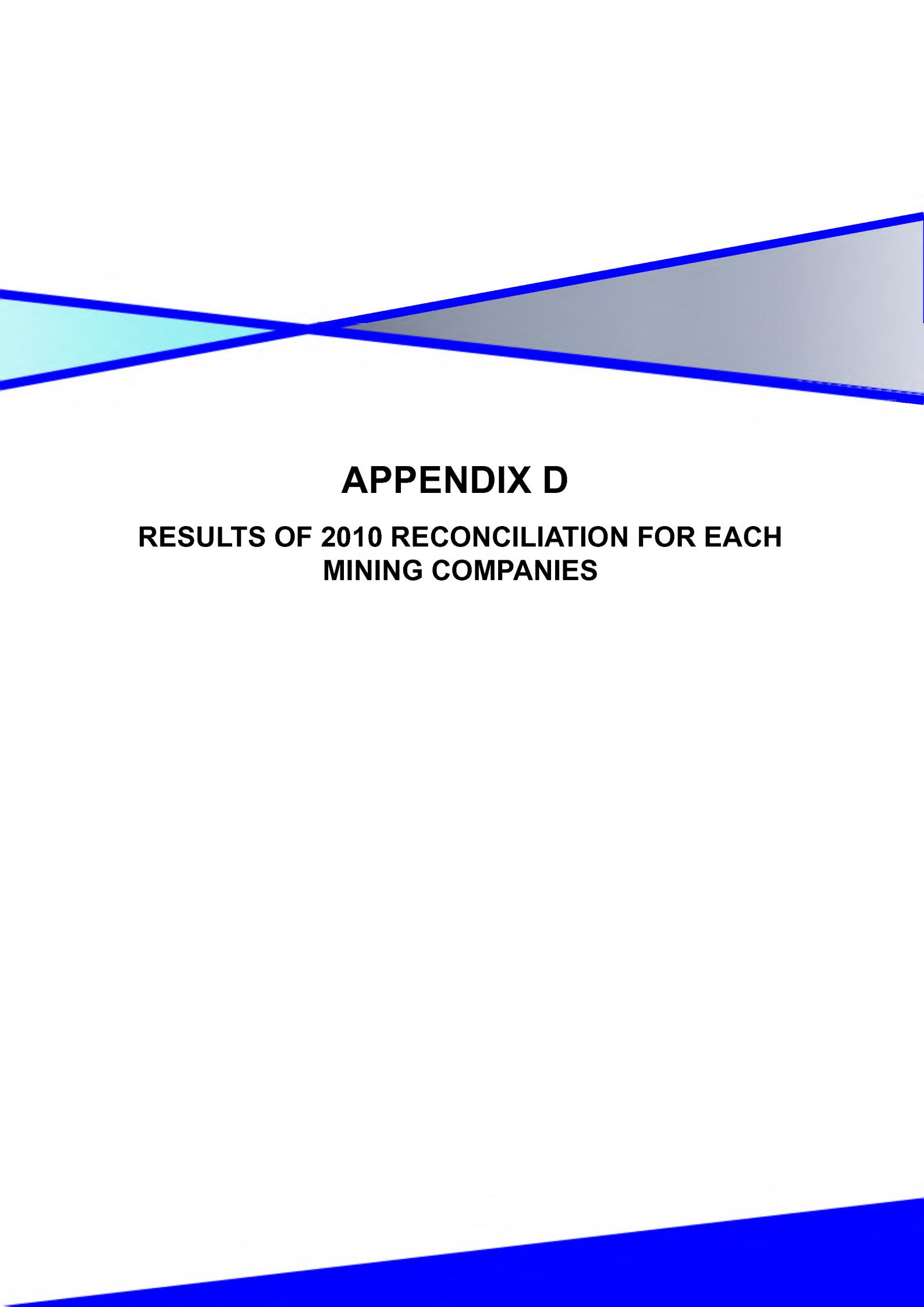
(amounts are in USD000 and Rp million)

No	KK-MINERAL	Land Rent		PBB		PNBP of Forest utilization	
		USD	IDR	USD	IDR	USD	IDR
44	PT Newmont Nusa Tenggara	263	-	-	-	-	9.891
45	PT Nusa Halmahera Minerals	97	-	-	5.824	-	645
46	PT Freeport Indonesia	131	-	-	121.059	-	-
47	PT Vale Indonesia	328	-	-	20.922	-	267
48	PT Koba Tin	-	-	-	-	-	-
	TOTAL	819	-	-	147.805	-	10.803

(amounts are in USD000 and Rp million)

No	IUP-MINERAL	Land Rent		PBB		PNBP of Forest utilization	
		USD	IDR	USD	IDR	USD	IDR
49	PT Antam (Persero) Tbk	-	4.130	-	15.780	-	759
50	PT Gunung Sion	-	-	-	1.564	-	-
51	PT Harita Prima Abadi Mineral	-	423	-	-	-	-
52	PT Tambang Timah	-	1.712	-	22.128	-	-
53	PT Timah (Persero) Tbk	-	7.816	-	912	-	164
	TOTAL	-	14.081	-	40.384	-	923

GRAND TOTAL	3.052	19.050	15.886	249.646	120	141.404
GRAND TOTAL (EQUIVALENT IDR)		46.756		393.859		142.493



APPENDIX D

RESULTS OF 2010 RECONCILIATION FOR EACH MINING COMPANIES

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

1 PT Riau Baraharum

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	5.710	-	6.570	-	(860)	1	-	-	6.570	-	6.570	-	-	-	-	-
Sales Revenue Share	9.708	-	8.848	-	860	1	-	-	8.848	-	8.848	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	28.749	-	-	-	-	-	-	28.749	2	-	-	-	-	-	-
Total	15.418	28.749	15.418	-	-		28.749		15.418	-	15.418	-	-	-	-	-

Explanation :

1. Improper split of royalty and PHT
2. Application of accrual basis accounting

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building tax	-	242
PNBP of Forest utilization	-	-
Total	-	242

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

2 PT Asmin Koalindo Tuhup

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	244	125.992	-	129.846	244	1	(3.854)	2	-	129.846	-	129.846	-	-	-	-
Sales Revenue Share	227	116.993	-	120.571	227	1	(3.578)	2	-	120.571	-	120.571	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	174.999	-	2	-		174.997	3	-	-	2	-	2	-	-	-
Total	471	417.984	-	250.419	471		167.565		-	250.419		250.419		-	-	-

Explanation :

1. Incorrect payment currency
2. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment
3. Application of accrual basis accounting

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	82	-
Land & Building tax	-	101
PNBP of Forest utilization	-	2.696
Total	82	2.797

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

3 PT Marunda Grahamineral
PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	9.804	-	9.807	-	(3)	1	-		9.807	-	9.807	-	-	-	-	-
Sales Revenue Share	9.104	-	9.106	-	(2)	1	-		9.106	-	9.106	-	-	-	-	-
Dividend	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	141.384	-	148.199	-	(6.815)	a	-	141.384	-	148.199	-	(6.815)	a		
Total	18.908	141.384	18.913	148.199	(5)		(6.815)		18.913	141.384	18.913	148.199	-		(6.815)	

Explanation :

1. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment

Explanation :

a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	92	-
Land & Building tax	-	-
PNBP of Forest utilization	-	4.387
Total	92	4.387

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

4 PT Adaro Indonesia
PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	219.422	424.114	80.619	154.507	138.803	1	269.607	1	80.619	166.654	80.619	166.654	-	-	-	-
Sales Revenue Share	-	-	52.319	124.527	(52.319)	2	(124.527)	2	52.319	124.527	52.319	124.527	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	472.513	-	520.318	-	(47.805)	3	-	-	467.385	-	467.385	-	-	-	-	-
Total	691.935	424.114	653.256	279.034	38.679		145.080		600.323	291.181	600.323	291.181	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template, Improper split of royalty and PHT, Ditjen Minerba has not recorded the royalty and PHT due to the in-existence of companys transfer slip, Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment
2. Improper split of royalty and PHT, Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment
3. Ditjen Pajak reported companys tax over-payment of previous year to compensate the 2010 tax liability

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	36	-
Land & Building tax	-	3.972
PNBP of Forest utilization	-	13.630
Total	36	17.602

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

5 PT Arutmin Indonesia
PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	73.327	-	73.327	-	-				73.327	-	73.327	-	-	-	-	-
Sales Revenue Share	82.970	-	33.950	-	49.020	1	-		33.950	-	33.950	-	-	-	-	-
Dividend	-	-	-	-	-				-	-	-	-	-	-	-	-
Corporate Income Tax	62.360	-	77.711	-	(15.351)	2	-	-	77.941	-	77.941	-	-	-	-	-
Total	218.657	-	184.988	-	33.669		-		185.218	-	185.218	-	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	70	-
Land & Building tax	-	-
PNBP of Forest utilization	-	44.207
Total	70	44.207

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

6 PT Bahari Cakrawala Sebuku

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.384	-	4.289	-	95	1	-	-	4.289	-	4.289	-	-	-	-	-
Sales Revenue Share	7.453	-	7.290	-	163	1	-	-	7.290	-	7.290	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	14.510	-	11.016	-	3.494	2	-	-	11.016	-	11.016	-	-	-	-	-
Total	26.347	-	22.595	-	3.752		-		22.595	-	22.595	-	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template
2. Application of accrual basis accounting

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	26	-
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	26	-

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

7 PT Bangun Banua Persada Kalimantan

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.316	-	2.209	-	1.107	1	-		4.369	-	2.367	-	2.002	a	-	
Sales Revenue Share	3.079	-	4.117	-	(1.038)	1	-		2.115	-	4.117	-	(2.002)	a	-	
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	
Corporate Income Tax	-	2.897	-	-	-		-	2.897	b	-	-	-	-	-	-	
Total	6.395	2.897	6.326	-	69		2.897		6.484	-	6.484	-	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template, Application of accrual basis accounting

Explanation :

- a. Improper split of royalty and PHT. Company did not confirm on such error
- b. The amounts could not be reconciled because company did not provide tax authorization letter

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	21	-
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	21	-

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

8 PD Baramarta
PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	27.875	-	15.912	-	11.963	1	-		16.005	-	16.005	-	-	-	-	-
Sales Revenue Share	8	69	14.950	-	(14.942)	1	69	2	14.857	-	14.857	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	44.389	-	44.808	-	(419)	a	-	44.389	-	44.808	-	(419)	a	-	-
Total	27.883	44.458	30.862	44.808	(2.979)		(350)		30.862	44.389	30.862	44.808	-	-	(419)	

Explanation :

1. Improper split of royalty and PHT, Incomplete or incorrect information in the initial reporting template
2. Incorrect payment currency

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	2.489
Land & Building tax	-	-
PNBP of Forest utilization	-	400
Total	-	2.889

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

9 PT Borneo Indobara

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	986	849	799	849	187	1	-	-	986	849	986	849	-	-	-	-
Sales Revenue Share	1.676	1.444	1.359	1.444	317	1	-	-	1.676	1.444	1.676	1.444	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2.662	2.293	2.158	2.293	504			-	2.662	2.293	2.662	2.293	-	-	-	-

Explanation :

1. Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companys transfer slip were less informative

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	96	-
Land & Building tax	-	-
PNBP of Forest utilization	-	214
Total	96	214

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

10 PT Jorong Barutama Greston
PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	1.819	3.218	2.247	5.364	(428)	1	(2.146)	1	2.448	5.364	2.448	5.364	-		-	
Sales Revenue Share	4.448	11.264	3.820	9.119	628	2	2.145	1	3.820	9.119	3.820	9.119	-		-	
Dividend	-	-	-	-	-		-		-	-	-	-	-		-	
Corporate Income Tax	2.888	11.655	-	33.305	2.888	3	(21.650)	3	2.785	11.655	2.787	11.655	(2)	a	-	
Total	9.155	26.137	6.067	47.788	3.088		(21.651)		9.053	26.138	9.055	26.138	(2)		-	

Explanation :

1. Improper split of royalty and PHT
2. Improper split of royalty and PHT, Ditjen Minerba has not recorded the royalty and PHT due to the in-existence of companys transfer slip
3. Incorrect payment currency

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	46	-
Land & Building tax	-	-
PNBP of Forest utilization	-	7.718
Total	46	7.718

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

11 PT Sumber Kurnia Buana

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.475	1.924	4.872	1.924	(397)	1	-		4.872	1.924	4.872	1.924	-	-	-	-
Sales Revenue Share	4.205	1.787	4.736	1.054	(531)	1	733	1	4.736	1.054	4.736	1.054	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	22.704	-	22.704	-		-		-	22.704	-	22.704	-	-	-	-
Total	8.680	26.415	9.608	25.682	(928)		733		9.608	25.682	9.608	25.682	-	-	-	-

Explanation :

1. Improper split of royalty and PHT

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	33	-
Land & Building tax	-	1.032
PNBP of Forest utilization	-	-
Total	33	1.032

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

12 PT Tanjung Alam Jaya

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	115.469	-	59.652	-		55.817	1	-	59.652	-	59.652	-		-	-
Sales Revenue Share	-	796.726	-	55.816	-		740.910	1	-	55.816	-	55.816	-		-	-
Dividend	-	-	-	-	-		-	-	-	-	-	-	-		-	-
Corporate Income Tax	-	24.833	-	33.346	-		(8.513)	a	-	24.833	-	33.346	-	(8.513)	a	
Total	-	937.028	-	148.814	-		788.214		-	140.301	-	148.814	-	(8.513)		

Explanation :

1. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment

Explanation :

a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	56
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	56

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

13 PT Wahana Baratama Mining

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	13.402	-	13.402	-	-		-		13.402	-	13.402	-	-	-	-	-
Sales Revenue Share	12.445	-	12.445	-	-		-		12.445	-	12.445	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Total	25.847	-	25.847	-	-		-		25.847	-	25.847	-	-	-	-	-

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	31	-
Land & Building tax	-	-
PNBP of Forest utilization	-	6.213
Total	31	6.213

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

14 PT Berau Coal

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	23.097	-	35.791	-	(12.694)	1	-	-	25.286	2	28.390	2	(3.104)	a	-	
Sales Revenue Share	39.264	-	39.024	-	240	1	-	-	42.987	4	39.884	4	3.103	a	-	
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	124.014	-	124.014	-	-	-	-	-	124.014	-	124.014	-	-	-	-	-
Total	186.375	-	198.829	-	(12.454)		-	-	192.287	6	192.288	6	(1)		-	-

Explanation :

1. Improper split of royalty and PHT, Incorrect payment currency

Explanation :

- a. Royalty and PHT split in Ditjen Minerba report was different compared to companys report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	118	-
Land & Building tax	-	-
PNBP of Forest utilization	-	6.936
Total	118	6.936

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

15 PT Gunung Bayan Pratama Coal

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	26.504	-	26.504	-	-		-		26.504	-	26.504	-	-	-	-	-
Sales Revenue Share	24.611	-	24.611	-	-		-		24.611	-	24.611	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	132.884	-	132.884	-		-		-	132.884	-	132.884	-	-	-	-
Total	51.115	132.884	51.115	132.884	-		-		51.115	132.884	51.115	132.884	-		-	

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	96	-
Land & Building tax	-	-
PNBP of Forest utilization	-	253
Total	96	253

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

16 PT Indominco Mandiri
PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	62.059	20.396	68.551	17.511	(6.492)	1	2.885	1	62.070	20.396	68.551	20.396	(6.481)	a	-	-
Sales Revenue Share	97.984	34.673	97.308	29.769	676	2	4.904	2	97.974	34.673	97.974	34.673	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	94.194	135.033	-	984.440	94.194	3	(849.407)	3	94.194	135.033	87.713	135.033	6.481	a	-	-
Total	254.237	190.102	165.859	1.031.720	88.378		(841.618)		254.238	190.102	254.238	190.102		-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template, Ditjen Minerba has not recorded the royalty and PHT due to the in-existence of companys transfer slip
2. Error in adding template formula and double input
3. Incorrect payment currency

Explanation :

- a. Corporate income tax payment for July and September 2010 were recognised in Government system as royalty payment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	75	-
Land & Building tax	-	-
PNBP of Forest utilization	108	8.952
Total	183	8.952

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

17 PT Insani Baraperkasa

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.431	1.279	4.431	1.279	-		-		4.431	1.279	4.431	1.279	-		-	
Sales Revenue Share	7.309	3.545	7.309	3.545	-		-		7.309	3.545	7.309	3.545	-		-	
Dividend	-	-	-	-	-		-		-	-	-	-	-		-	
Corporate Income Tax	-	34.483	-	34.506	-	(23)	a	-	34.483	-	34.506	-	(23)	a		
Total	11.740	39.307	11.740	39.330	-	(23)		(23)	11.740	39.307	11.740	39.330	-		(23)	

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	73	-
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	73	-

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

18 PT Kaltim Prima Coal

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	158.896	-	141.552	-	17.344	1	-	-	159.803	-	159.803	-	-	-	-	-
Sales Revenue Share	69.303	-	59.834	-	9.469	1	-	-	69.815	-	69.815	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	107.191	235.528	128.998	-	(21.807)	2	235.528	2	128.998	235.528	128.998	235.528	-	-	-	-
Total	335.390	235.528	330.384	-	5.006		235.528		358.616	235.528	358.616	235.528	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment,
Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	91	-
Land & Building tax	-	451
PNBP of Forest utilization	-	-
Total	91	451

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

19 PT Kartika Selabumi Mining

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.750	-	540	-	3.210	1	-		1.018	-	540	-	478	a	-	
Sales Revenue Share	27.774	-	502	-	27.272	1	-		-	-	502	-	(502)	a	-	
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	693	-	-	-	-	-	693	b	-	-	-	-	-	-	-
Total	31.524	693	1.042	-	30.482		693		1.018	-	1.042	-	(24)		-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Explanation :

- a. Through the cut off date, the reconciler did not receive responses from the Company despite requests for confirmation or information on differences
- b. The amounts could not be reconciled because company did not provide tax authorization letter

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	70	-
Land & Building tax	-	473
PNBP of Forest utilization	-	-
Total	70	473

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

20 PT Kideco Jaya Agung

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	47.784	20.503	47.786	20.503	(2)	1	-	-	47.786	20.503	47.786	20.503	-	-	-	-
Sales Revenue Share	88.036	35.344	88.041	35.344	(5)	1	-	-	88.041	35.344	88.041	35.344	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	289.553	-	-	2.615.271	289.553	2	(2.615.271)	2	289.553	-	289.553	-	-	-	-	-
Total	425.373	55.847	135.827	2.671.118	289.546		(2.615.271)		425.380	55.847	425.380	55.847	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment
2. Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	50	-
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	50	-

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

21 PT Lanna Harita Indonesia

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.718	-	3.209	-	1.509	1	-	-	4.718	-	4.718	-	-	-	-	-
Sales Revenue Share	7.911	-	5.252	-	2.659	1	-	-	7.911	-	7.911	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	65.272	-	65.272	-	-	-	-	-	65.272	-	65.272	-	-	-	-
Total	12.629	65.272	8.461	65.272	4.168		-	-	12.629	65.272	12.629	65.272	-	-	-	-

Explanation :

1. Ditjen Minerba has not recorded the royalty and PHT due to the in-existence of companies transfer slip

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	47	-
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	47	-

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

22 PT Mahakam Sumber Jaya

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	21.761	-	21.761	-	-		-		21.761	-	21.761	-	-	-	-	-
Sales Revenue Share	22.748	-	22.748	-	-		-		22.748	-	22.748	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	453.321	-	454.500	-		(1.179)	a	-	453.321	-	454.500	-	(1.179)	a	
Total	44.509	453.321	44.509	454.500	-		(1.179)		44.509	453.321	44.509	454.500	-		(1.179)	

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	61	-
Land & Building tax	-	58
PNBP of Forest utilization	-	8.816
Total	61	8.874

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

23 PT Multi Harapan Utama

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	10.860	-	10.316	-	544	1	-		10.860	-	10.860	-	-	-	-	-
Sales Revenue Share	10.084	-	9.579	-	505	1	-		10.084	-	10.084	-	-	-	-	-
Dividend	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	20.971	-	21.064	-	(93)	2		-	21.064	-	21.064	-	-	-	-
Total	20.944	20.971	19.895	21.064	1.049		(93)		20.944	21.064	20.944	21.064	-	-	-	-

Explanation :

1. Ditjen Minerba has not recorded the royalty and PHT due to the in-existence of companies transfer slip
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	139	-
Land & Building tax	-	1.144
PNBP of Forest utilization	-	-
Total	139	1.144

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

24 PT Perkasa Inakakerta

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	5.484	-	5.484	-	-		-		5.484	-	5.484	-	-	-	-	-
Sales Revenue Share	9.321	-	9.321	-	-		-		9.321	-	9.321	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Total	14.805	-	14.805	-	-		-		14.805	-	14.805	-	-	-	-	-

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	50	-
Land & Building tax	-	-
PNBP of Forest utilization	12	49
Total	62	49

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

25 PT Santan Batubara

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	18.057	-	7.575	-	10.482	1	-		7.246	-	7.246	-	-	-	-	-
Sales Revenue Share	-	-	11.371	-	(11.371)	2	-		10.811	-	10.811	-	-	-	-	-
Dividend	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	45.135	-	45.135	-	-	-		45.135	-	45.135	-	-	-	-	-
Total	18.057	45.135	18.946	45.135	(889)		-		18.057	45.135	18.057	45.135	-	-	-	-

Explanation :

1. Improper split of royalty and PHT, Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment, Ditjen Minerba improperly reported royalty and PHT to companies in the same group
2. Improper split of royalty and PHT, Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	75	-
Land & Building tax	-	-
PNBP of Forest utilization	-	3.701
Total	75	3.701

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

26 PT Singlurus Pratama

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.552	-	3.223	-	329	1	-	-	3.552	-	3.552	-	-	-	-	-
Sales Revenue Share	6.057	-	5.498	-	559	1	-	-	6.057	-	6.057	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	9.719	10.997	-	10.997	9.719	2	-	-	-	10.997	-	10.997	-	-	-	-
Total	19.328	10.997	8.721	10.997	10.607		-	-	9.609	10.997	9.609	10.997	-	-	-	-

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group
2. Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	110	-
Land & Building tax	15.886	719
PNBP of Forest utilization	-	3.144
Total	15.996	3.863

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

27 PT Tanito Harum

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	18.715	-	18.715	-	-		-		18.715	-	18.715	-	-	-	-	-
Sales Revenue Share	19.642	-	19.642	-	-		-		19.642	-	19.642	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	136.571	-	170.279	-	(33.708)	a	-	136.571	-	170.279	-	(33.708)	a		
Total	38.357	136.571	38.357	170.279	-	(33.708)			38.357	136.571	38.357	170.279	-	(33.708)		

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	107	-
Land & Building tax	-	-
PNBP of Forest utilization	-	934
Total	107	934

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

28 PT Teguh Sinarabadi

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.674	-	6.679	-	(5)	1	-		6.679	-	6.679	-	-	-	-	
Sales Revenue Share	6.197	-	6.202	-	(5)	1	-		6.202	-	6.202	-	-	-	-	
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Income Tax	-	-	-	-	1.973	-	(1.973)	a	-	-	-	-	1.973	-	(1.973)	a
Total	12.871	-	12.881	1.973	(10)		(1.973)		12.881	-	12.881	1.973	-		(1.973)	

Explanation :

1. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment

Explanation :

a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	13	-
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	13	-

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

29 PT Trubaindo Coal Mining

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	31.709	-	31.569	-	140	1	-		31.569	-	31.569	-	-	-	-	-
Sales Revenue Share	34.645	-	34.785	-	(140)	1	-		34.785	-	34.785	-	-	-	-	-
Dividend	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Corporate Income Tax	28.720	158.328	-	389.035	28.720	2	(230.707)	2	28.720	158.328	28.720	158.328	-	-	-	-
Total	95.074	158.328	66.354	389.035	28.720		(230.707)		95.074	158.328	95.074	158.328	-	-	-	-

Explanation :

1. Improper split of royalty and PHT
2. Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	95	-
Land & Building tax	-	-
PNBP of Forest utilization	-	8.968
Total	95	8.968

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

30 PT Nusantara Termal Coal

PKP2B

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	26.524	-	50.082	-		(23.558)	1	-	52.541	-	52.541	-		-	-
Sales Revenue Share	-	75.540	-	48.921	-		26.619	1	-	49.524	-	49.524	-		-	-
Dividend	-	-	-	-	-		-	-	-	-	-	-	-		-	-
Corporate Income Tax	-	17.631	-	7.263	-		10.368	a	-	3.629	-	7.263	-	(3.634)	a	
Total	-	119.695	-	106.266	-		13.429	-	-	105.694	-	109.328	-	(3.634)		

Explanation :

1. Incomplete or incorrect information in initial reporting template

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	430	-
Land & Building tax	-	483
PNBP of Forest utilization	-	-
Total	430	483

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

31 PT Bukit Asam (Persero) Tbk
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	525.564	-	535.116	-		(9.552)	1	-	535.116	-	535.116	-		-	
Dividend	-	799.080	-	799.080	-		-	-	-	799.080	-	799.080	-		-	
Corporate Income Tax Income	-	859.032	-	859.032	-		-	-	-	859.032	-	859.032	-		-	
Total	-	2.183.676	-	2.193.228	-		(9.552)	-	-	2.193.228	-	2.193.228	-		-	

Explanation :

1. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	1.361
Land & Building tax	-	52.329
PNBP of Forest utilization	-	4.107
Total	-	57.797

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

32 PT Adi Mitra Baratama Nusantara
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	11.007	-	10.436	-	571	1	-	-	10.436	-	10.436	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Income	-	25.216	-	25.216	-	-	-	-	-	25.216	-	25.216	-	-	-	-
Total	11.007	25.216	10.436	25.216	571		-	-	10.436	25.216	10.436	25.216	-	-	-	-

Explanation :

1. Application of accrual basis accounting

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	75
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	75

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

33 PT Arzara Baraindo Energitama
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	8.163	-	6.535	-	1.628	1	-	-	8.163	-	8.163	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	-	2.562	-	5.892	-	(3.330)	2	-	5.892	-	5.892	-	-	-	-	-
Total	8.163	2.562	6.535	5.892	1.628		(3.330)		8.163	5.892	8.163	5.892	-	-	-	-

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	85
Land & Building tax	-	-
PNBP of Forest utilization	-	1.824
Total	-	1.909

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

34 PT Bara Jaya Utama
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	5.459	-	5.459	-	-		-		5.459	-	5.459	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax Incom	-	450	-	3.659	-	(3.209)	a	-	1.700	-	3.659	-	(1.959)	a		
Total	5.459	450	5.459	3.659	-	(3.209)			5.459	1.700	5.459	3.659	-		(1.959)	

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building tax	-	23
PNBP of Forest utilization	-	-
Total	-	23

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

35 PT Bukit Baiduri Energi
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.464	88	7.413	84	(949)	1	4	1	7.413	84	7.413	84	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Income	-	25.381	-	25.620	-	(239)	a	-	25.381	-	25.620	-	(239)	a	-	-
Total	6.464	25.469	7.413	25.704	(949)		(235)		7.413	25.465	7.413	25.704	-		(239)	

Explanation :

1. Application of accrual basis accounting, Incomplete or incorrect information in the initial reporting template

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	142
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	142

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

36 PT Gema Rahmi Persada
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	2.643	19.543	2.643	19.543	-		-		2.643	19.543	2.643	19.543	-		-	
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	
Corporate Income Tax Income	-	7.520	-	7.520	-		-		-	7.520	-	7.520	-		-	
Total	2.643	27.063	2.643	27.063	-		-		2.643	27.063	2.643	27.063	-		-	

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	108
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	108

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

37 PT Jembayan Muara Bara
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	8.432	-	10.059	-	(1.627)	1	-	-	8.432	-	8.432	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	-	450.036	-	844.190	-	(394.154)	2	-	844.190	-	844.190	-	-	-	-	-
Total	8.432	450.036	10.059	844.190	(1.627)		(394.154)		8.432	844.190	8.432	844.190	-	-	-	-

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	102
Land & Building tax	-	-
PNBP of Forest utilization	-	831
Total	-	933

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

38 PT Kaltim Batu Manunggal
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.123	-	4.218	-	(95)	1	-	-	4.218	-	4.218	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	-	20.537	-	14.091	-	6.446	2	-	14.091	-	14.091	-	-	-	-	-
Total	4.123	20.537	4.218	14.091	(95)		6.446		4.218	14.091	4.218	14.091	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	37
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	37

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

39 Kayan Putra Utama Coal
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.489	50.268	4.489	50.268	-		-		4.489	50.268	4.489	50.268	-		-	
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	
Corporate Income Tax Income	-	14.712	-	-	-		14.712	a	-	-	-	-	-	-	-	
Total	4.489	64.980	4.489	50.268	-		14.712		4.489	50.268	4.489	50.268	-		-	

Explanation :

- a. The amounts could not be reconciled because company did not provide tax authorization letter

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	183
Land & Building tax	-	430
PNBP of Forest utilization	-	365
Total	-	978

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

40 PT Kemilau Rindang Abadi
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	10.966	-	10.966	-	-		-		10.966	-	10.966	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax Income	-	1.515	-	1.440	-		75	1	-	1.440	-	1.440	-	-	-	-
Total	10.966	1.515	10.966	1.440	-		75		10.966	1.440	10.966	1.440	-	-	-	-

Explanation :

1. Application of accrual basis accounting

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	62
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	62

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

41 PT Kitadin
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.793	-	4.793	-	-		-		4.793	-	4.793	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax Incom	2.016	-	2.934	-	(918)	a	-		2.016	-	2.934	-	(918)	a	-	-
Total	6.809	-	7.727	-	(918)		-		6.809	-	7.727	-	(918)		-	-

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	133
Land & Building tax	-	-
PNBP of Forest utilization	-	1.333
Total	-	1.466

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

42 PT Mega Prima Persada
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	5.090	-	-	45.847	5.090	1	(45.847)	1	5.090	-	5.090	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	-	3.797	-	3.798	-	(1)	2	-	3.798	-	3.798	-	-	-	-	-
Total	5.090	3.797	-	49.645	5.090		(45.848)		5.090	3.798	5.090	3.798	-	-	-	-

Explanation :

1. Incorrect payment currency
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	25
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	25

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

43 PT Multi Sarana Avindo
IUP-BATUBARA

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	15.820	-	12.746	-	3.074	1	-	-	12.746	-	12.746	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	-	33.993	-	36.253	-	(2.260)	a	-	33.993	-	36.253	-	(2.260)	-	(2.260)	a
Total	15.820	33.993	12.746	36.253	3.074		(2.260)		12.746	33.993	12.746	36.253	-	-	(2.260)	

Explanation :

1. Application of accrual basis accounting

Explanation :

a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	111
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	111

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

44 PT Newmont Nusa Tenggara

KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	31.026	-	31.289	-	(263)	1	-	-	31.026	-	31.026	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	514.010	-	627.994	-	(113.984)	1	-	-	627.994	-	627.994	-	-	-	-	-
Total	545.036	-	659.283	-	(114.247)		-	-	659.020	-	659.020	-	-	-	-	-

Explanation :

1. Error in adding template formula and double input

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	263	-
Land & Building tax	-	-
PNBP of Forest utilization	-	9.891
Total	263	9.891

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

45 PT Nusa Halmahera Minerals

KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.291	-	1.386	-	1.905	1	-	-	3.291	-	3.291	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Income	67.120	-	67.120	-	-	-	-	-	67.120	-	67.120	-	-	-	-	-
Total	70.411	-	68.506	-	1.905	-	-	-	70.411	-	70.411	-	-	-	-	-

Explanation :

1. Ditjen Minerba has not recorded the royalty and PHT due to the in-existence of company's transfer slip

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	97	-
Land & Building tax	-	5.824
PNBP of Forest utilization	-	645
Total	97	6.469

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

46 PT Freeport Indonesia
KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	184.732	-	184.732	-	-		-		184.732	-	184.732	-	-		-	
Dividend	-	1.513.927	-	1.513.927	-		-		-	1.513.927	-	1.513.927	-	-		-
Corporate Income Tax Incom	1.237.172	-	1.240.982	-	(3.810)	1	-		1.240.982	-	1.240.982	-	-		-	
Total	1.421.904	1.513.927	1.425.714	1.513.927	(3.810)		-		1.425.714	1.513.927	1.425.714	1.513.927	-		-	

Explanation :

1. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	Rupiah
Land Rent	131	-
Land & Building tax	-	121.059
PNBP of Forest utilization	-	-
Total	131	121.059

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

47 PT Vale Indonesia
KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.080	236	4.327	-	1.753	1	236	1	6.080	236	6.080	236	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	111.383	-	111.384	-	(1)	2	-	-	111.383	-	111.384	-	(1)	a	-	-
Total	117.463	236	115.711	-	1.752		236		117.463	236	117.464	236	(1)		-	-

Explanation :

1. Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companys transfer slip were less informative
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Explanation :

- a. Company did not report, among others: payments of tax assesment letters (STP, SKPKB, SKPKBT), other corporate income taxes, monthly corporate income tax and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	328	-
Land & Building tax	-	20.922
PNBP of Forest utilization	-	267
Total	328	21.189

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

48 PT Koba Tin
KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	4.091	-	(4.091)	a	-	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	4.091	-	(4.091)											

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

49 PT Antam (Persero) Tbk

KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	211.383	-	211.383	-		-		-	211.383	-	211.383	-		-	
Dividend	-	157.375	-	157.375	-		-		-	157.375	-	157.375	-		-	
Corporate Income Tax Income	-	207.873	-	212.713	-		(4.840)	a	-	212.713	-	212.713	-		-	
Total	-	576.631	-	581.471	-		(4.840)		-	581.471	-	581.471	-		-	

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	4.130
Land & Building tax	-	15.780
PNBP of Forest utilization	-	759
Total	-	20.669

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

50 PT Gunung Sion
KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	33.017	-	31.642	-		1.375	1	-	33.017	-	33.017	-		-	-
Dividend	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Income	-	4.916	-	4.916	-		-	-	-	4.916	-	4.916	-		-	-
Total	-	37.933	-	36.558	-		1.375	-	-	37.933	-	37.933	-		-	-

Explanation :

1. Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companies transfer slip were less informative

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building tax	-	1.564
PNBP of Forest utilization	-	-
Total	-	1.564

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

51 PT Harita Prima Abadi Mineral

KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.861	-	5.003	-	(1.142)	1	-	-	5.003	-	5.003	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	-	44.019	-	44.019	-	-	-	-	-	44.019	-	44.019	-	-	-	-
Total	3.861	44.019	5.003	44.019	(1.142)			-	5.003	44.019	5.003	44.019	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2010 resulting from BPK/BPKP audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	423
Land & Building tax	-	-
PNBP of Forest utilization	-	-
Total	-	423

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

52 PT Tambang Timah

KK-MINERAL

Table 1 - Reconciled Revenue Streams

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	8.044	-	11.826	-	(3.782)	1	-	-	8.044	-	8.044	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax Incom	-	142.240	-	142.250	-	(10)	2	-	142.250	-	142.250	-	-	-	-	-
Total	8.044	142.240	11.826	142.250	(3.782)		(10)		8.044	142.250	8.044	142.250	-	-	-	-

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	1.712
Land & Building tax	-	22.128
PNBP of Forest utilization	-	-
Total	-	23.840

APPENDIX D - RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

53 PT Timah (Persero) Tbk

KK-MINERAL

Table 1 - Reconciled Revenue Streams

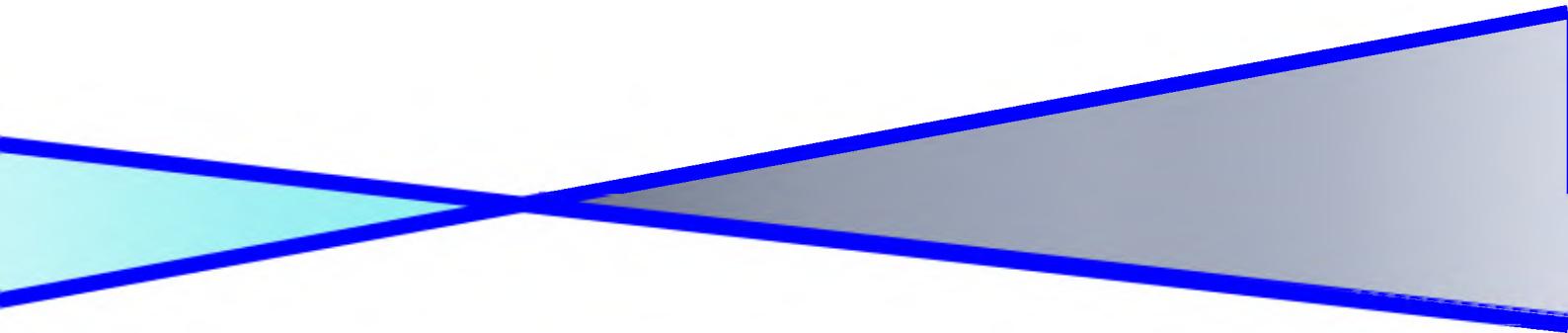
Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	16.687	-	12.906	-	3.781	1	-	-	16.687	-	16.687	-	-	-	-	-
Dividend	-	101.969	-	101.969	-	-	-	-	-	101.969	-	101.969	-	-	-	-
Corporate Income Tax Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	16.687	101.969	12.906	101.969	3.781		-	-	16.687	101.969	16.687	101.969	-	-	-	-

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	7.816
Land & Building tax	-	912
PNBP of Forest utilization	-	164
Total	-	8.892



APPENDIX E

RESULTS OF 2011 RECONCILIATION FOR EACH REVENUE STREAM

APPENDIX E.1 RESULTS OF 2011 RECONCILIATION FOR EACH REVENUE STREAM - ROYALTY

No	PKP2B	Before Reconciliation (amounts are in U5D000 and Rp million)						After Reconciliation (amounts are in U5D000 and Rp million)						Amounts which could not be reconciled	
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation			
		U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR
1	PT Riau Baraharum	4.244	-	4.259	-	(15)	-	4.259	-	4.259	-	-	-	-	-
2	PT Asmin Koalindo Tuhup	23.345	-	15.959	-	7.386	-	15.959	-	15.959	-	-	-	-	-
3	PT Marunda Grahamineral	9.671	-	9.671	-	-	-	9.671	-	9.671	-	-	-	-	-
4	PT Multi Tambang Jaya Utama	4.933	-	4.557	-	376	-	4.557	-	4.557	-	-	-	-	-
5	PT Adaro Indonesia	282.451	570.270	99.814	209.847	182.637	360.423	99.814	209.847	99.814	209.847	-	-	-	-
6	PT Arutmin Indonesia	87.211	-	86.655	-	556	-	100.531	-	100.531	-	-	-	-	-
7	PT Bahari Cakrawala Sebuku	6.881	-	6.654	-	227	-	7.463	-	7.463	-	-	-	-	-
8	PT Bangun Banua Persada Kalimantan	4.817	-	4.001	-	816	-	4.029	-	4.029	-	-	-	-	-
9	PD Baramarta	57.913	-	23.879	-	34.034	-	29.739	-	29.739	-	-	-	-	-
10	PT Borneo Indobara	5.107	-	25.370	-	(20.263)	-	25.370	-	25.370	-	-	-	-	-
11	PT Jorong Barutama Greston	2.342	6.003	2.768	9.693	(426)	(3.690)	2.768	9.693	2.768	9.693	-	-	-	-
12	PT Sumber Kurnia Buana	4.271	-	5.968	-	(1.697)	-	5.968	-	5.968	-	-	-	-	-
13	PT Tanjung Alam Jaya	-	78.056	-	40.324	-	37.732	-	40.324	-	40.324	-	-	-	-
14	PT Wahana Baratama Mining	31.772	-	31.772	-	-	-	31.772	-	31.772	-	-	-	-	-
15	PT Berau Coal	44.677	-	43.045	-	1.632	-	43.045	-	43.045	-	-	-	-	-
16	PT Firman Ketaun Perkasa	7.573	-	7.573	-	-	-	7.573	-	7.573	-	-	-	-	-
17	PT Gunung Bayan Pratama Coal	23.625	-	26.745	-	(3.120)	-	26.745	-	26.745	-	-	-	-	-
18	PT Indominco Mandiri	64.112	48.990	71.567	97.578	(7.455)	(48.588)	71.567	97.578	71.567	97.578	-	-	-	-
19	PT Insani Baraperkasa	9.515	4.750	9.515	4.750	-	-	9.515	4.750	9.515	4.750	-	-	-	-
20	PT Kaltim Prima Coal	205.744	-	158.705	-	47.039	-	207.632	-	186.549	-	21.083	-	-	-
21	PT Kartika Selabumi Mining	6.052	-	2.163	-	3.889	-	2.780	-	2.163	-	617	-	-	-
22	PT Kideco Jaya Agung	65.366	15.879	65.829	15.879	(463)	-	65.829	15.879	65.829	15.879	-	-	-	-
23	PT Lanna Harita Indonesia	5.629	728	5.706	824	(77)	(96)	5.706	728	5.706	728	-	-	-	-
24	PT Mahakam Sumber Jaya	35.083	-	35.083	-	-	-	35.083	-	35.083	-	-	-	-	-
25	PT Multi Harapan Utama	6.654	-	6.654	-	-	-	6.654	-	6.654	-	-	-	-	-
26	PT Perkasa Inakakerta	9.116	-	9.116	-	-	-	9.116	-	9.116	-	-	-	-	-
27	PT Santan Batubara	17.611	-	7.400	-	10.211	-	7.400	-	7.400	-	-	-	-	-
28	PT Singlurus Pratama	7.133	-	7.133	-	-	-	7.133	-	7.133	-	-	-	-	-
29	PT Tanito Harum	12.790	-	12.790	-	-	-	12.790	-	12.790	-	-	-	-	-
30	PT Teguh Sinarabadi	5.266	-	5.266	-	-	-	5.266	-	5.266	-	-	-	-	-
31	PT Trubaindo Coal Mining	44.300	-	44.396	-	(96)	-	44.300	-	44.300	-	-	-	-	-
32	PT Nusantara Termal Coal	310	-	310	-	-	-	310	-	310	-	-	-	-	-
TOTAL		1.095.514	724.676	840.323	378.895	255.191	345.781	910.344	378.799	888.644	378.799	21.700	-	-	-

APPENDIX E.1 RESULTS OF 2011 RECONCILIATION FOR EACH REVENUE STREAM - ROYALTY

No	IUP-BATUBARA	Before Reconciliation (amounts are in US\$000 and Rp million)						After Reconciliation (amounts are in US\$000 and Rp million)						Amounts which could not be reconciled		
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation				
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)		US\$	IDR	
US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	
33	PT Bukit Asam	-	644.044	-	644.046	-	(2)	-	644.046	-	644.046	-	-	-	-	-
34	PT Golden Great Borneo*	-	-	-	27.215	-	(27.215)	-	-	-	-	-	-	-	-	(27.215)
35	PT Energi Batu Bara Lestari*	-	-	2.122	24.879	(2.122)	(24.879)	-	-	-	-	-	-	-	-	(2.122) (24.879)
36	PT Bhumi Rantau Energy*	-	-	6.064	506	(6.064)	(506)	-	-	-	-	-	-	-	-	(6.064) (506)
37	PT Telen Orbit Prima*	-	-	-	59.788	-	(59.788)	-	-	-	-	-	-	-	-	(59.788)
38	PT Adi Mitra Baratama Nusantara	18.814	134	18.314	134	500	-	18.314	134	18.314	134	-	-	-	-	-
39	PT Arzara Baraindo Energitama	6.369	-	166	-	6.203	-	6.369	-	6.369	-	-	-	-	-	-
40	PT Bara Jaya Utama	1.985	-	1.985	-	-	-	1.985	-	1.985	-	-	-	-	-	-
41	PT Bara Kumala Sakti*	-	-	-	40.615	-	(40.615)	-	-	-	-	-	-	-	-	(40.615)
42	PT Baradinamika Muda Sukses	6.723	-	6.723	-	-	-	6.723	-	6.723	-	-	-	-	-	-
43	PT Berau Bara Energi	-	50.485	-	50.616	-	(131)	-	50.616	-	50.616	-	-	-	-	-
44	PT Bina Mitra Sumber Artha	4.057	-	4.213	-	(156)	-	4.213	-	4.213	-	-	-	-	-	-
45	PT Bukit Baiduri Energi	7.865	51	8.300	51	(435)	-	8.300	51	8.300	51	-	-	-	-	-
46	PT Bukit Menjangan Lestari	-	9.624	1.748	23.064	(1.748)	(13.440)	1.748	23.064	1.748	23.064	-	-	-	-	-
47	PT Cahaya Energi Mandiri*	-	-	2.613	-	(2.613)	-	-	-	-	-	-	-	-	-	(2.613)
48	PT Gema Rahmi Persada	5.170	-	7.067	-	(1.897)	-	7.067	-	7.067	-	-	-	-	-	-
49	PT Indomining	14.521	-	14.088	-	433	-	14.088	-	14.088	-	-	-	-	-	-
50	PT Jembayan Muara Bara	14.673	-	40.020	-	(25.347)	-	14.673	-	14.673	-	-	-	-	-	-
51	PT Kaltim Batu Manunggal	4.992	-	5.003	-	(11)	-	5.003	-	5.003	-	-	-	-	-	-
52	PT Kayan Putra Utama Coal	15.773	68.024	15.773	68.024	-	-	15.773	68.024	15.773	68.024	-	-	-	-	-
53	PT Kemilau Rindang Abadi	19.434	-	2.149	-	17.285	-	19.434	-	19.434	-	-	-	-	-	-
54	PT Kimco Armindo	-	30.000	-	30.000	-	-	-	30.000	-	30.000	-	-	-	-	-
55	PT Kitadin	6.710	-	6.710	-	-	-	6.710	-	6.710	-	-	-	-	-	-
56	PT Lembuswana Perkasa	-	-	7.176	2.727	(7.176)	(2.727)	7.176	2.727	7.176	2.727	-	-	-	-	-
57	PT Mega Prima Persada	10.292	-	10.292	-	-	-	10.292	-	10.292	-	-	-	-	-	-
58	PT Multi Sarana Avindo	20.893	-	1.666	-	19.227	-	1.666	-	1.666	-	-	-	-	-	-
59	PT Pipit Mutiara Jaya	-	-	-	33.192	-	(33.192)	-	33.192	-	33.192	-	-	-	-	-
60	PT Sinar Kumala Naga	3.562	-	2.982	-	580	-	3.801	-	3.801	-	-	-	-	-	-
61	PT Transisi Energi Satunama	-	-	-	41.101	-	(41.101)	-	41.101	-	41.101	-	-	-	-	-
62	PT Tunas Inti Abadi	-	40.611	-	39.122	-	1.489	-	39.122	-	39.122	-	-	-	-	-
63	PT Welarco Subur Jaya	1.870	-	1.304	-	566	-	1.304	-	1.304	-	-	-	-	-	-
TOTAL		163.703	842.973	166.478	1.085.080	(2.775)	(242.107)	154.639	932.077	154.639	932.077	-	-	-	(10.799)	(153.003)

APPENDIX E.1 RESULTS OF 2011 RECONCILIATION FOR EACH REVENUE STREAM - ROYALTY

No	KK-MINERAL	Before Reconciliation (amounts are in US\$000 and Rp million)						After Reconciliation (amounts are in US\$000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR		
64	PT Newmont Nusa Tenggara	21.736	-	21.868	-	(132)	-	21.736	-	21.736	-	-	-	-	-		
65	PT Nusa Halmahera Minerals	3.295	-	612	-	2.683	-	3.295	-	3.295	-	-	-	-	-		
66	PT Freeport Indonesia	188.058	-	138.410	-	49.648	-	188.058	-	188.058	-	-	-	-	-		
67	PT Vale Indonesia	10.054	1.377	10.054	545	-	832	10.054	1.377	10.054	1.377	-	-	-	-		
68	PT Koba Tin*	-	-	4.811	-	(4.811)	-	-	-	-	-	-	-	(4.811)	-		
	TOTAL	223.143	1.377	175.755	545	47.388	832	223.143	1.377	223.143	1.377	-	-	(4.811)	-		

No	IUP-MINERAL	Before Reconciliation (amounts are in US\$000 and Rp million)						After Reconciliation (amounts are in US\$000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR	US\$	IDR		
69	PT Antam (Persero) Tbk	-	178.498	-	178.498	-	-	-	178.498	-	178.498	-	-	-	-		
70	PT Gunung Sion	-	12.548	-	12.548	-	-	-	12.548	-	12.548	-	-	-	-		
71	PT Harita Prima Abadi Mineral	6.277	-	6.858	-	(581)	-	6.795	-	6.858	-	(63)	-	-	-		
72	PT Karya Utama Tambang Jaya	2.721	-	2.487	-	234	-	2.721	-	2.721	-	-	-	-	-		
73	PT Bintang Delapan Mineral	4.449	-	4.243	-	206	-	4.449	-	4.449	-	-	-	-	-		
74	PT Billy Indonesia	-	-	2.786	4.076	(2.786)	(4.076)	218	4.076	218	4.076	-	-	-	-		
75	PT Trimegah Bangun Persada	3.403	-	3.218	-	185	-	3.218	-	3.218	-	-	-	-	-		
76	PT Bangka Timah Utama Sejahtera*	-	-	2.422	-	(2.422)	-	-	-	-	-	-	-	(2.422)	-		
77	PT Bukit Timah	4.432	38.873	4.439	-	(7)	38.873	4.451	-	4.451	-	-	-	-	-		
78	PT Refined Bangka Tin	-	25.699	2.819	-	(2.819)	25.699	2.800	-	2.819	-	(19)	-	-	-		
79	PT Tambang Timah	4.992	-	5.208	-	(216)	-	5.208	-	5.208	-	-	-	-	-		
80	PT Timah (Persero) Tbk	22.348	-	22.348	-	-	-	22.348	-	22.348	-	-	-	-	-		
81	PT Tin Indo Internusa*	-	-	656	30.200	(656)	(30.200)	-	-	-	-	-	-	(656)	(30.200)		
82	PT United Smelting	2.431	21.295	2.431	-	-	21.295	2.431	-	2.431	-	-	-	-	-		
83	CV Venus Inti Perkasa	3.314	28.950	3.051	-	263	28.950	3.314	-	3.314	-	-	-	-	-		
	TOTAL	54.367	305.863	62.966	225.322	(8.599)	80.541	57.953	195.122	58.035	195.122	(82)	-	(3.078)	(30.200)		

GRAND TOTAL	1.536.727	1.874.889	1.245.522	1.689.842	291.205	185.047	1.346.079	1.507.375	1.324.461	1.507.375	21.618	-	(18.688)	(183.203)
GRAND TOTAL (EQUIVALENT IDR)	13.434.067	1.874.889	10.888.353	1.689.842	2.545.714	185.047	11.767.423	1.507.375	11.578.438	1.507.375	188.985	-	(163.370)	(183.203)

(*) The amounts could not be reconciled due to company did not submit report EITI 2010&2011

APPENDIX E.2 RESULTS OF 2011 RECONCILIATION FOR EACH REVENUE STREAM - SALES REVENUE SHARE

No	PKP2B	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled			
		Mining Companies		Ditjen Minerba		Initial Differences		Mining Companies		Ditjen Minerba		Diff. After Reconciliation					
		(1)		(2)		(3)=(1)-(2)		(4)		(5)		(6)=(4)-(5)					
		USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
1	PT Riau Baraharum	7.215	-	7.240	-	(25)	-	7.240	-	7.240	-	-	-	-	-		
2	PT Asmin Koalindo Tuhup	21.678	-	14.819	-	6.859	-	14.819	-	14.819	-	-	-	-	-		
3	PT Marunda Grahamineral	8.980	-	8.980	-	-	-	8.980	-	8.980	-	-	-	-	-		
4	PT Multi Tambang Jaya Utama	3.659	-	4.231	-	(572)	-	4.231	-	4.231	-	-	-	-	-		
5	PT Adaro Indonesia	-	-	65.242	79.991	(65.242)	(79.991)	65.242	79.991	65.242	79.991	-	-	-	-		
6	PT Arutmin Indonesia	105.847	-	28.139	-	77.708	-	28.139	-	28.139	-	-	-	-	-		
7	PT Bahari Cakrawala Sebuku	11.697	-	13.497	-	(1.800)	-	12.687	-	12.687	-	-	-	-	-		
8	PT Bangun Banua Persada Kalimantan	4.473	-	3.770	-	703	-	3.742	-	3.742	-	-	-	-	-		
9	PD Baramarta	-	-	22.174	-	(22.174)	-	27.616	-	27.616	-	-	-	-	-		
10	PT Borneo Indobara	8.682	-	43.129	-	(34.447)	-	43.129	-	43.129	-	-	-	-	-		
11	PT Jorong Barutama Greston	5.475	21.011	5.049	17.321	426	3.690	5.475	21.011	5.475	21.011	-	-	-	-		
12	PT Sumber Kurnia Buana	4.106	-	2.409	-	1.697	-	2.409	-	2.409	-	-	-	-	-		
13	PT Tanjung Alam Jaya	-	618.822	-	37.732	-	581.090	-	37.732	-	37.732	-	-	-	-		
14	PT Wahana Baratama Mining	29.502	-	29.502	-	-	-	29.502	-	29.502	-	-	-	-	-		
15	PT Berau Coal	71.545	-	73.177	-	(1.632)	-	73.177	-	73.177	-	-	-	-	-		
16	PT Firman Ketaun Perkasa	7.465	-	7.465	-	-	-	7.465	-	7.465	-	-	-	-	-		
17	PT Gunung Bayan Pratama Coal	21.937	-	21.937	-	-	-	21.937	-	21.937	-	-	-	-	-		
18	PT Indominco Mandiri	98.829	82.815	81.621	-	17.208	82.815	98.977	-	98.977	-	-	-	-	-		
19	PT Insani Baraperkasa	16.717	16.624	16.717	16.624	-	-	16.717	16.624	16.717	16.624	-	-	-	-		
20	PT Kaltim Prima Coal	128.565	-	102.549	-	26.016	-	130.318	-	151.401	-	(21.083)	-	-	-		
21	PT Kartika Selabumi Mining	44.828	-	2.008	-	42.820	-	-	-	2.008	-	(2.008)	-	-	-		
22	PT Kideco Jaya Agung	120.241	27.019	121.028	27.019	(787)	-	121.028	27.019	121.028	27.019	-	-	-	-		
23	PT Lanna Harita Indonesia	9.767	1.792	9.899	1.696	(132)	96	9.899	1.792	9.899	1.792	-	-	-	-		
24	PT Mahakam Sumber Jaya	55.399	-	55.399	-	-	-	55.399	-	55.399	-	-	-	-	-		
25	PT Multi Harapan Utama	6.178	-	6.178	-	-	-	6.178	-	6.178	-	-	-	-	-		
26	PT Perkasa Inakakerta	15.498	-	15.498	-	-	-	15.498	-	15.498	-	-	-	-	-		
27	PT Santan Batubara	-	-	10.211	-	(10.211)	-	10.211	-	10.211	-	-	-	-	-		
28	PT Singlurus Pratama	12.126	-	12.126	-	-	-	12.126	-	12.126	-	-	-	-	-		
29	PT Tanito Harum	13.606	-	13.606	-	-	-	13.606	-	13.606	-	-	-	-	-		
30	PT Teguh Sinarabadi	4.890	-	4.890	-	-	-	4.890	-	4.890	-	-	-	-	-		
31	PT Trubaindo Coal Mining	46.782	-	46.686	-	96	-	46.782	-	46.782	-	-	-	-	-		
32	PT Nusantara Termal Coal	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL		885.687	768.083	849.176	180.383	36.511	587.700	897.419	184.169	920.510	184.169	(23.091)	-	-	-		
TOTAL (EQUIVALENT IDR)		7.742.676	768.083	7.423.497	180.383	319.179	587.700	7.845.237	184.169	8.047.098	184.169	(201.861)	-	-	-		

APPENDIX E.3 RESULTS OF 2011 RECONCILIATION FOR EACH REVENUE STREAM - CORPORATE INCOME TAX

No	PKP2B	Before Reconciliation (amounts are in U5D000 and Rp million)						After Reconciliation (amounts are in U5D000 and Rp million)						Amounts which could not be reconciled		
		Mining Companies		Ditjen Pajak		Initial Differences		Mining Companies		Ditjen Pajak		Diff. After Reconciliation				
		(1)	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR		
1	PT Riau Baraharum	-	52.616	-	28.751	-	23.865	-	28.751	-	28.751	-	-	-	-	-
2	PT Asmin Koalindo Tuhup	-	293.217	-	271.432	-	21.785	-	271.432	-	271.432	-	-	-	-	-
3	PT Marunda Grahaminer	-	153.746	-	153.746	-	-	-	153.746	-	153.746	-	-	-	-	-
4	PT Multi Tambang Jaya Utama	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	PT Adaro Indonesia	367.020	-	305.341	-	61.679	-	358.274	-	358.274	-	-	-	-	-	-
6	PT Arutmin Indonesia	189.320	-	703.060.913	-	(702.871.593)	-	215.066	-	215.066	-	-	-	-	-	-
7	PT Bahari Cakrawala 5ebuku	4.999	-	99.758.383	-	(99.753.384)	-	4.999	-	4.999	-	-	-	-	-	-
8	PT Bangun Banua Persada Kalimantan*	-	1.009	-	-	-	1.009	-	-	-	-	-	-	-	-	1.009
9	PD Baramarta	-	15.305	-	18.344	-	(3.039)	-	15.305	-	18.344	-	(3.039)	-	-	-
10	PT Borneo Indobara	-	2.892	-	2.892	-	-	-	2.892	-	2.892	-	-	-	-	-
11	PT Jorong Barutama Greston	406	-	-	2.683	406	(2.683)	406	-	406	-	-	-	-	-	-
12	PT Sumber Kurnia Buana	-	17.797	-	17.797	-	-	-	17.797	-	17.797	-	-	-	-	-
13	PT Tanjung Alam Jaya	-	24.586	-	22.485	-	2.101	-	24.586	-	22.485	-	2.101	-	-	-
14	PT Wahana Baratama Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	PT Berau Coal	191.420	-	1.120.540.910	-	(1.120.349.490)	-	256.421	-	256.421	-	-	-	-	-	-
16	PT Firman Ketaun Perkasa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	PT Gunung Bayan Pratama Coal	13.360	39.372	13.360	-	-	39.372	13.360	39.372	13.360	39.372	-	-	-	-	-
18	PT Indominco Mandiri	50.424	-	-	420.133	50.424	(420.133)	50.424	-	50.424	-	-	-	-	-	-
19	PT Insani Baraperkasa	-	167.734	-	161.593	-	6.141	-	161.593	-	161.593	-	-	-	-	-
20	PT Kaltim Prima Coal	357.239	302.154	357.239	-	-	302.154	357.239	302.154	357.239	302.154	-	-	-	-	-
21	PT Kartika Selabumi Mining*	-	789	-	-	-	-	789	-	-	-	-	-	-	-	789
22	PT Kideco Jaya Agung	355.535	-	-	3.115.653	355.535	(3.115.653)	355.535	-	355.535	-	-	-	-	-	-
23	PT Lanna Harita Indonesia	-	109.335	-	109.335	-	-	-	109.335	-	109.335	-	-	-	-	-
24	PT Mahakam Sumber Jaya	-	306.192	-	358.171	-	(51.979)	-	306.192	-	358.171	-	(51.979)	-	-	-
25	PT Multi Harapan Utama	-	13.090	-	16.716	-	(3.626)	-	16.716	-	16.716	-	-	-	-	-
26	PT Perkasa Inakakerta	5.836	-	5.836	-	-	-	5.836	-	5.836	-	-	-	-	-	-
27	PT Santan Batubara	-	131.858	-	131.858	-	-	-	131.858	-	131.858	-	-	-	-	-
28	PT Singlurus Pratama	19.334	100.459	-	100.459	19.334	-	-	100.459	-	100.459	-	-	-	-	-
29	PT Tanito Harum	-	214.495	-	214.596	-	(101)	-	214.495	-	214.596	-	(101)	-	-	-
30	PT Teguh Sinarabadi	-	-	-	536	-	(536)	-	-	-	536	-	(536)	-	-	-
31	PT Trubaindo Coal Mining	28.028	-	-	269.994	28.028	(269.994)	28.028	-	28.028	-	-	-	-	-	-
32	PT Nusantara Termal Coal	-	19.574	-	1	-	19.573	-	-	-	1	-	(1)	-	-	-
TOTAL		1.582.921	1.966.220	1.924.041.982	5.417.175	(1.922.459.061)	(3.450.955)	1.645.588	1.896.683	1.645.588	1.950.238	-	(53.555)	-	1.798	-

APPENDIX E.3 RESULTS OF 2011 RECONCILIATION FOR EACH REVENUE STREAM - CORPORATE INCOME TAX

No	IUP-MINERAL	Before Reconciliation (amounts are in USD000 and Rp million)						After Reconciliation (amounts are in USD000 and Rp million)						Amounts which could not be reconciled		
		Mining Companies		Ditjen Pajak		Initial Differences		Mining Companies		Ditjen Pajak		Diff. After Reconciliation				
		(1)	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR	USD	IDR		
33	PT Bukit Asam	-	837,298	-	839,354	-	(2,056)	-	839,354	-	839,354	-	-	-	-	-
34	PT Golden Great Borneo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	PT Energi Batu Bara Lestari	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	PT Bhumi Rantau Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	PT Telen Orbit Prima	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	PT Adi Mitra Baratama Nusantara	-	232,291	-	232,549	-	(258)	-	232,291	-	232,549	-	(258)	-	-	-
39	PT Arzara Baraindo Energitama	-	3,133	-	3,174	-	(41)	-	3,174	-	3,174	-	-	-	-	-
40	PT Bara Jaya Utama	-	1,127	-	1,714	-	(587)	-	1,096	-	1,714	-	(618)	-	-	-
41	PT Bara Kumala Sakti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	PT Baradinamika Muda Sukses	-	16,729	-	21,726	-	(4,997)	-	16,729	-	21,726	-	(4,997)	-	-	-
43	PT Berau Bara Energi	-	4,316	-	8,270	-	(3,954)	-	8,270	-	8,270	-	-	-	-	-
44	PT Bina Mitra Sumber Artha	139	-	-	809	139	(809)	139	-	139	-	-	-	-	-	-
45	PT Bukit Baiduri Energi	-	48,109	-	48,109	-	-	-	48,109	-	48,109	-	-	-	-	-
46	PT Bukit Menjangan Lestari	-	290	-	1,224	-	(934)	-	1,224	-	1,224	-	-	-	-	-
47	PT Cahaya Energi Mandiri	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	PT Gema Rahmi Persada	-	24,664	-	36,664	-	(12,000)	-	24,664	-	36,664	-	(12,000)	-	-	-
49	PT Indomining	-	71,423	-	71,423	-	-	-	71,423	-	71,423	-	-	-	-	-
50	PT Jembayan Muara Bara	-	375,509	-	400,121	-	(24,612)	-	400,121	-	400,121	-	-	-	-	-
51	PT Kaltim Batu Manunggal	-	22,973	-	28,765	-	(5,792)	-	27,616	-	28,765	-	(1,149)	-	-	-
52	PT Kayan Putra Utama Coal*	-	16,658	-	-	-	16,658	-	-	-	-	-	-	-	-	16,658
53	PT Kemilau Rindang Abadi	-	1,575	-	1,605	-	(30)	-	1,605	-	1,605	-	-	-	-	-
54	PT Kimco Armindo	-	-	-	4,169	-	(4,169)	-	-	-	4,169	-	(4,169)	-	-	-
55	PT Kitadin	10,668	-	10,668	-	-	-	10,668	-	10,668	-	-	-	-	-	-
56	PT Lembuswana Perkasa	-	177	-	177	-	-	-	177	-	177	-	-	-	-	-
57	PT Mega Prima Persada	-	867	-	1,179	-	(312)	-	1,179	-	1,179	-	-	-	-	-
58	PT Multi Sarana Avindo	-	88,011	-	131,080	-	(43,069)	-	88,011	-	131,080	-	(43,069)	-	-	-
59	PT Pipit Mutiara Jaya	-	23,305	-	23,307	-	(2)	-	23,305	-	23,307	-	(2)	-	-	-
60	PT Sinar Kumala Naga	-	16,077	-	17,147	-	(1,070)	-	17,147	-	17,147	-	-	-	-	-
61	PT Transisi Energi Satunama	-	214	-	270	-	(56)	-	214	-	270	-	(56)	-	-	-
62	PT Tunas Inti Abadi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	PT Welarco Subur Jaya	-	2,507	-	2,508	-	(1)	-	2,507	-	2,507	-	-	-	-	-
TOTAL		10,807	1,787,253	10,668	1,875,344	139	(88,091)	10,807	1,808,216	10,807	1,874,534	-	(66,318)	-	16,658	-

APPENDIX E.3 RESULTS OF 2011 RECONCILIATION FOR EACH REVENUE STREAM - CORPORATE INCOME TAX

No	KK-MINERAL	Before Reconciliation (amounts are in U5D000 and Rp million)						After Reconciliation (amounts are in U5D000 and Rp million)						Amounts which could not be reconciled	
		Mining Companies		Ditjen Pajak		Initial Differences		Mining Companies		Ditjen Pajak		Diff. After Reconciliation			
		(1)	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	
64	PT Newmont Nusa Tenggara	652.165	-	711.424	-	(59.259)	-	711.424	-	711.424	-	-	-	-	-
65	PT Nusa Halmahera Minerals	118.057	-	118.061	-	(4)	-	118.057	-	118.061	-	(4)	-	-	-
66	PT Freeport Indonesia	1.505.174	-	1.576.758	-	(71.584)	-	1.576.755	-	1.576.758	-	(3)	-	-	-
67	PT Vale Indonesia	190.977	-	203.773	-	(12.796)	-	203.773	-	203.773	-	-	-	-	-
68	PT Koba Tin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	2.466.373	-	2.610.016	-	(143.643)	-	2.610.009	-	2.610.016	-	(7)	-	-	-

No	IUP-MINERAL	Before Reconciliation (amounts are in U5D000 and Rp million)						After Reconciliation (amounts are in U5D000 and Rp million)						Amounts which could not be reconciled		
		Mining Companies		Ditjen Pajak		Initial Differences		Mining Companies		Ditjen Pajak		Diff. After Reconciliation				
		(1)	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR	U5D	IDR		
69	PT Antam (Persero) Tbk	-	846.861	-	859.976	-	(13.115)	-	846.861	-	846.861	-	-	-	-	-
70	PT Gunung Sion	-	4.915	-	4.915	-	-	-	4.915	-	4.915	-	-	-	-	-
71	PT Harita Prima Abadi Mineral	-	86.997	-	86.997	-	-	-	86.997	-	86.997	-	-	-	-	-
72	PT Karya Utama Tambang Jaya	-	6.552	-	7.858	-	(1.306)	-	7.858	-	7.858	-	-	-	-	-
73	PT Bintang Delapan Mineral	-	3.205	-	3.205	-	-	-	3.205	-	3.205	-	-	-	-	-
74	PT Billy Indonesia	-	3.447	-	3.626	-	(179)	-	3.447	-	3.626	-	(179)	-	-	-
75	PT Trimegah Bangun Persada	-	71.077	-	-	-	71.077	-	-	-	-	-	-	-	-	-
76	PT Bangka Timah Utama 5 sejahtera	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	PT Bukit Timah	-	791	-	792	-	(1)	-	791	-	792	-	(1)	-	-	-
78	PT Refined Bangka Tin	-	6.143	-	8.263	-	(2.120)	-	8.263	-	8.263	-	-	-	-	-
79	PT Tambang Timah	-	89.719	-	89.719	-	-	-	89.719	-	89.719	-	-	-	-	-
80	PT Timah (Persero) Tbk	-	266.452	-	266.452	-	-	-	266.452	-	266.452	-	-	-	-	-
81	PT Tin Indo Internusa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	PT United 5melting	-	774	-	866	-	(92)	-	866	-	866	-	-	-	-	-
83	CV Venus Inti Perkasa	-	1.936	-	939	-	-	997	-	358	-	939	-	(581)	-	-
	TOTAL	-	1.388.869	-	1.333.608	-	55.261	-	1.319.732	-	1.320.493	-	(761)	-	-	-

GRAND TOTAL	4.060.101	5.142.342	1.926.662.666	8.626.127	(1.922.602.565)	(3.483.785)	4.266.404	5.024.631	4.266.411	5.145.265	(7)	(120.634)	-	18.456
GRAND TOTAL (EQUIVALENT IDR)	35.493.403	5.142.342	16.842.885.026	8.626.127	(16.807.391.623)	(3.483.785)	37.296.904	5.024.631	37.296.965	5.145.265	(61)	(120.634)	-	18.456

(*) Were not reconciled due to Companies did not submit tax authorization letter as requirement to disclose tax information

APPENDIX E.4 - 2011 REVENUE STREAMS WHICH ARE NOT RECONCILED

(amounts are in USD000 and Rp million)

No	PKP2B	Land Rent		PBB		PNBP of Forest utilization		
		USD	IDR	USD	IDR	USD	IDR	
1	PT Riau Baraharum	-	-	-	29	-	-	
2	PT Asmin Koalindo Tuhup	65	-	-	2.430	-	3.833	
3	PT Marunda Grahamineral	72	-	-	-	-	4.684	
4	PT Multi Tambang Jaya Utama	114	-	-	344	-	-	
5	PT Adaro Indonesia	36	-	-	21.623	-	23.366	
6	PT Arutmin Indonesia	70	-	-	-	-	51.983	
7	PT Bahari Cakrawala Sebuku	27	-	-	-	-	-	
8	PT Bangun Banua Persada Kalimantan	21	-	-	1.009	-	-	
9	PD Baramarta	8	69	-	2.411	-	3.657	
10	PT Borneo Indobara	96	-	-	-	-	97	
11	PT Jorong Barutama Greston	46	-	-	-	-	8.169	
12	PT Sumber Kurnia Buana	33	-	-	1.162	-	-	
13	PT Tanjung Alam Jaya	-	54	-	-	-	-	
14	PT Wahana Baratama Mining	31	-	-	-	-	5.615	
15	PT Berau Coal	119	-	-	-	-	8.480	
16	PT Firman Ketaun Perkasa	20	-	-	-	-	-	
17	PT Gunung Bayan Pratama Coal	96	-	-	-	-	1.350	
18	PT Indominco Mandiri	75	-	-	-	-	137.035	
19	PT Insani Baraperkasa	73	-	-	-	-	-	
20	PT Kaltim Prima Coal	91	-	-	440	-	-	
21	PT Kartika Selabumi Mining	70	-	-	473	-	-	
22	PT Kideco Jaya Agung	50	-	-	-	-	-	
23	PT Lanna Harita Indonesia	47	-	-	-	-	-	
24	PT Mahakam Sumber Jaya	61	-	-	2.142	-	36.345	
25	PT Multi Harapan Utama	139	-	-	1.241	-	-	
26	PT Perkasa Inakakerta	50	-	-	-	-	-	
27	PT Santan Batubara	75	-	-	-	-	3.441	
28	PT Singlurus Pratama	74	-	31.534	1.238	-	1.664	
29	PT Tanito Harum	10	-	-	-	-	5.290	
30	PT Teguh Sinarabadi	13	-	-	-	-	-	
31	PT Trubaindo Coal Mining	95	-	-	-	-	13.659	
32	PT Nusantara Termal Coal	9	-	-	538	-	-	
		TOTAL	1.786	123	31.534	35.080	-	308.668

APPENDIX E.4 - 2011 REVENUE STREAMS WHICH ARE NOT RECONCILED

(amounts are in USD000 and Rp million)

No	IUP-MINERAL	Land Rent		PBB		PNBP of Forest utilization	
		USD	IDR	USD	IDR	USD	IDR
33	PT Bukit Asam	-	1.743	-	47.133	-	16.984
34	PT Golden Great Borneo	-	-	-	-	-	-
35	PT Energi Batu Bara Lestari	-	-	-	-	-	-
36	PT Bhumi Rantau Energy	-	-	-	-	-	-
37	PT Telen Orbit Prima	-	-	-	-	-	-
38	PT Adi Mitra Baratama Nusantara	-	75	-	-	-	-
39	PT Arzara Baraindo Energitama	-	359	-	-	-	2.151
40	PT Bara Jaya Utama	-	33	-	13	-	-
41	PT Bara Kumala Sakti	-	-	-	-	-	-
42	PT Baradinamika Muda Sukses	-	26	-	-	-	-
43	PT Berau Bara Energi	-	291	-	-	-	2.757
44	PT Bina Mitra Sumber Artha	-	55	-	-	-	-
45	PT Bukit Baiduri Energi	-	142	-	-	-	-
46	PT Bukit Menjangan Lestari	-	142	-	-	-	-
47	PT Cahaya Energi Mandiri	-	-	-	-	-	-
48	PT Gema Rahmi Persada	-	108	-	1.411	-	-
49	PT Indomining	17.075	-	-	-	-	-
50	PT Jembayan Muara Bara	-	272	-	-	-	2.066
51	PT Kaltim Batu Manunggal	-	31	-	-	-	-
52	PT Kayan Putra Utama Coal	-	183	-	525	-	680
53	PT Kemilau Rindang Abadi	-	243	-	-	-	-
54	PT Kimco Armino	-	39	-	-	-	-
55	PT Kitadin	-	133	-	-	-	1.991
56	PT Lembuswana Perkasa	-	-	-	-	-	-
57	PT Mega Prima Persada	-	25	-	-	-	-
58	PT Multi Sarana Avindo	-	101	-	-	-	-
59	PT Pipit Mutiara Jaya	-	-	-	-	-	1.567
60	PT Sinar Kumala Naga	-	-	-	150	-	-
61	PT Transisi Energi Satunama	-	-	-	-	-	-
62	PT Tunas Inti Abadi	-	77	-	1.492	-	-
63	PT Welarco Subur Jaya	-	9	-	-	-	-
TOTAL		17.075	4.087	-	50.724	-	28.196

APPENDIX E.4 - 2011 REVENUE STREAMS WHICH ARE NOT RECONCILED

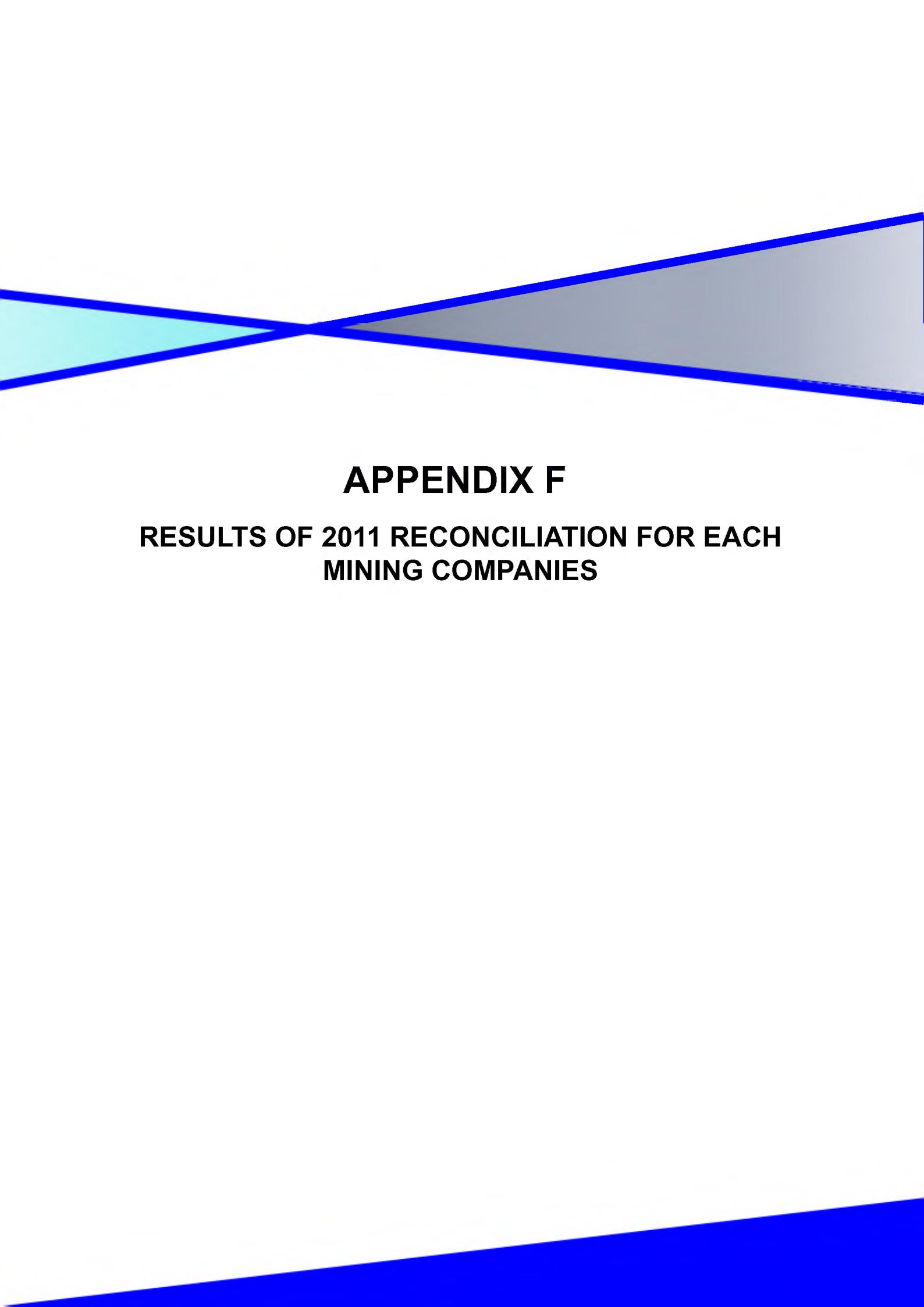
(amounts are in USD000 and Rp million)

No	KK-MINERAL	Land Rent		PBB		PNBP of Forest utilization	
		USD	IDR	USD	IDR	USD	IDR
64	PT Newmont Nusa Tenggara	263	-	-	-	-	54.782
65	PT Nusa Halmahera Minerals	133	-	-	7.280	-	746
66	PT Freeport Indonesia	131	-	-	64.243	-	-
67	PT Vale Indonesia	286	-	-	26.864	-	252
68	PT Koba Tin	-	-	-	-	-	-
TOTAL		813	-	-	98.387	-	55.780

(amounts are in USD000 and Rp million)

No	IUP-MINERAL	Land Rent		PBB		PNBP of Forest utilization	
		USD	IDR	USD	IDR	USD	IDR
69	PT Antam (Persero) Tbk	-	4.913	-	30.040	-	1.180
70	PT Gunung Sion	-	24	-	1.104	-	-
71	PT Harita Prima Abadi Mineral	-	1.148	-	-	-	-
72	PT Karya Utama Tambang Jaya	-	289	-	-	-	-
73	PT Bintang Delapan Mineral	-	121	-	-	-	686
74	PT Billy Indonesia	-	-	-	-	-	-
75	PT Trimegah Bangun Persada	-	32	-	78	-	-
76	PT Bangka Timah Utama Sejahtera	-	-	-	-	-	-
77	PT Bukit Timah	-	2	-	5	-	-
78	PT Refined Bangka Tin	-	5	-	-	-	-
79	PT Tambang Timah	-	390	-	4.839	-	-
80	PT Timah (Persero) Tbk	-	16.013	-	25.707	-	-
81	PT Tin Indo Internusa	-	-	-	-	-	-
82	PT United Smelting	-	6	-	-	-	-
83	CV Venus Inti Perkasa	-	14	-	-	-	-
TOTAL		-	22.957	-	61.773	-	1.866

GRAND TOTAL	19.674	27.167	31.534	245.964	-	394.510
GRAND TOTAL (EQUIVALENT IDR)		199.157		521.634		394.510



APPENDIX F

RESULTS OF 2011 RECONCILIATION FOR EACH MINING COMPANIES

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

1 PT Riau Baraharum

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.244	-	4.259	-	(15)	1	-		4.259	-	4.259	-	-	-	-	-
Sales Revenue Share	7.215	-	7.240	-	(25)	1	-		7.240	-	7.240	-	-	-	-	-
Dividend	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	52.616	-	28.751	-	-	23.865	2	-	28.751	-	28.751	-	-	-	-
Total	11.459	52.616	11.499	28.751	(40)		23.865		11.499	28.751	11.499	28.751	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

2. Application of accrual basis accounting

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	29
PNBP of Forest utilization	-	-
Total	-	29

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

2 PT Asmin Koalindo Tuhup

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	23.345	-	15.959	-	7.386	1	-	-	15.959	-	15.959	-	-	-	-	-
Sales Revenue Share	21.678	-	14.819	-	6.859	1	-	-	14.819	-	14.819	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	293.217	-	271.432	-	-	21.785	1	-	271.432	-	271.432	-	-	-	-
Total	45.023	293.217	30.778	271.432	14.245		21.785		30.778	271.432	30.778	271.432	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	65	-
Land & Building Tax	-	2.430
PNBP of Forest utilization	-	3.833
Total	65	6.263

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

3 PT Marunda Grahamineral

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	9.671	-	9.671	-	-	-	-	-	9.671	-	9.671	-	-	-	-	-
Sales Revenue Share	8.980	-	8.980	-	-	-	-	-	8.980	-	8.980	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	153.746	-	153.746	-	-	-	-	-	153.746	-	153.746	-	-	-	-
Total	18.651	153.746	18.651	153.746	-	-	-	-	18.651	153.746	18.651	153.746	-	-	-	-

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	72	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	4.684
Total	72	4.684

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

4 PT Multi Tambang Jaya Utama

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.933	-	4.557	-	376	1	-	-	4.557	-	4.557	-	-	-	-	-
Sales Revenue Share	3.659	-	4.231	-	(572)	1	-	-	4.231	-	4.231	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8.592	-	8.788	-	(196)		-	-	8.788	-	8.788	-	-	-	-	-

Explanation :

1. Improper split royalty and PHT, Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	114	-
Land & Building Tax	-	344
PNBP of Forest utilization	-	-
Total	114	344

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

5 PT Adaro Indonesia

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	282.451	570.270	99.814	209.847	182.637	1	360.423	1	99.814	209.847	99.814	209.847	-	-	-	-
Sales Revenue Share	-	-	65.242	79.991	(65.242)	1	(79.991)	1	65.242	79.991	65.242	79.991	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	367.020	-	305.341	-	61.679	2	-	-	358.274	-	358.274	-	-	-	-	-
Total	649.471	570.270	470.397	289.838	179.074		280.432		523.330	289.838	523.330	289.838	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT, Incomplete or incorrect information in the initial reporting template
2. Incomplete or incorrect information in the initial reporting template, Ditjen Pajak reported the Companys tax over-payment of the previous year to compensate the 2011 tax liability

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	36	-
Land & Building Tax	-	21.623
PNBP of Forest utilization	-	23.366
Total	36	44.989

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

6 PT Arutmin Indonesia

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	87.211	-	86.655	-	556	1	-	-	100.531	-	100.531	-	-	-	-	-
Sales Revenue Share	105.847	-	28.139	-	77.708	2	-	-	28.139	-	28.139	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	189.320	-	703.060.913	-	(702.871.593)	3	-	-	215.066	-	215.066	-	-	-	-	-
Total	382.378	-	703.175.707	-	(702.793.329)		-	-	343.736	-	343.736	-	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT, Incomplete or incorrect information in the initial reporting template, Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment, Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companys transfer slip were less informative.
2. Improper allocation between royalty and PHT, Incomplete or incorrect information in the initial reporting template
3. Ditjen Pajak reported in USD instead of IDR

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	70	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	51.983
Total	70	51.983

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

7 PT Bahari Cakrawala Sebuku

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.881	-	6.654	-	227	1	-	-	7.463	-	7.463	-	-	-	-	-
Sales Revenue Share	11.697	-	13.497	-	(1.800)	1	-	-	12.687	-	12.687	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	4.999	-	99.758.383	-	(99.753.384)	2	-	-	4.999	-	4.999	-	-	-	-	-
Total	23.577	-	99.778.534	-	(99.754.957)		-	-	25.149	-	25.149	-	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT, Incomplete or incorrect information in the initial reporting template
2. Ditjen Pajak reported in USD instead of IDR

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	27	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	27	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

8 PT Bangun Banua Persada Kalimantan

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.817	-	4.001	-	816	1	-	-	4.029	-	4.029	-	-	-	-	-
Sales Revenue Share	4.473	-	3.770	-	703	1	-	-	3.742	-	3.742	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	1.009	-	-	-	-	1.009	a	-	-	-	-	-	-	-	-
Total	9.290	1.009	7.771	-	1.519		1.009		7.771	-	7.771	-	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT

Explanation :

a. The amounts could not be reconciled because company did not provide tax authorization letter

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	21	-
Land & Building Tax	-	1.009
PNBP of Forest utilization	-	-
Total	21	1.009

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

9 PD Baramarta

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	57.913	-	23.879	-	34.034	1	-		29.739	-	29.739	-	-	-	-	-
Sales Revenue Share	-	-	22.174	-	(22.174)	1	-		27.616	-	27.616	-	-	-	-	-
Dividend	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	15.305	-	18.344	-	(3.039)	a		15.305	-	18.344	-	(3.039)	a		
Total	57.913	15.305	46.053	18.344	11.860		(3.039)		57.355	15.305	57.355	18.344	-		(3.039)	

Explanation :

1. Improper allocation between royalty and PHT

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	8	69
Land & Building Tax	-	2.411
PNBP of Forest utilization	-	3.657
Total	8	6.137

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

10 PT Borneo Indobara

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	5.107	-	25.370	-	(20.263)	1	-	-	25.370	-	25.370	-	-	-	-	-
Sales Revenue Share	8.682	-	43.129	-	(34.447)	1	-	-	43.129	-	43.129	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	2.892	-	2.892	-	-	-	-	-	2.892	-	2.892	-	-	-	-
Total	13.789	2.892	68.499	2.892	(54.710)		-	-	68.499	2.892	68.499	2.892	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	96	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	97
Total	96	97

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

11 PT Jorong Barutama Greston

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	2.342	6.003	2.768	9.693	(426)	1	(3.690)	1	2.768	9.693	2.768	9.693	-	-	-	-
Sales Revenue Share	5.475	21.011	5.049	17.321	426	1	3.690	1	5.475	21.011	5.475	21.011	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	406	-	-	2.683	406	2	(2.683)	2	406	-	406	-	-	-	-	-
Total	8.223	27.014	7.817	29.697	406		(2.683)		8.649	30.704	8.649	30.704	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT
2. Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	46	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	8.169
Total	46	8.169

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

12 PT Sumber Kurnia Buana

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.271	-	5.968	-	(1.697)	1	-	-	5.968	-	5.968	-	-	-	-	-
Sales Revenue Share	4.106	-	2.409	-	1.697	1	-	-	2.409	-	2.409	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	17.797	-	17.797	-	-	-	-	-	17.797	-	17.797	-	-	-	-
Total	8.377	17.797	8.377	17.797	-	-	-	-	8.377	17.797	8.377	17.797	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	33	-
Land & Building Tax	-	1.162
PNBP of Forest utilization	-	-
Total	33	1.162

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

13 PT Tanjung Alam Jaya

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	78.056	-	40.324	-		37.732	1	-	40.324	-	40.324	-	-	-	-
Sales Revenue Share	-	618.822	-	37.732	-		581.090	1	-	37.732	-	37.732	-	-	-	-
Dividend	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	24.586	-	22.485	-		2.101	a	-	24.586	-	22.485	-	2.101	-	a
Total	-	721.464	-	100.541	-		620.923		-	102.642	-	100.541	-	-	2.101	

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Explanation :

- a. Monthly tax payment had been identified received by State Treasury and recorded in Ditjen Pajak system. However, it has not been included in Ditjen Pajak report since theres improper account number i.e it should be 411126 while as per companys transfer slip it was 411128

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	54
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	54

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

14 PT Wahana Baratama Mining

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	31.772	-	31.772	-	-		-		31.772	-	31.772	-	-	-	-	-
Sales Revenue Share	29.502	-	29.502	-	-		-		29.502	-	29.502	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Total	61.274	-	61.274	-	-		-		61.274	-	61.274	-	-	-	-	-

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	31	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	5.615
Total	31	5.615

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

15 PT Berau Coal

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	44.677	-	43.045	-	1.632	1	-	-	43.045	-	43.045	-	-	-	-	-
Sales Revenue Share	71.545	-	73.177	-	(1.632)	1	-	-	73.177	-	73.177	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	191.420	-	1.120.540.910	-	(1.120.349.490)	2	-	-	256.421	-	256.421	-	-	-	-	-
Total	307.642	-	1.120.657.132	-	(1.120.349.490)		-	-	372.643	-	372.643	-	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT
2. Ditjen Pajak reported in USD instead of IDR

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	119	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	8.480
Total	119	8.480

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

16 PT Firman Ketaun Perkasa

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	7.573	-	7.573	-	-		-		7.573	-	7.573	-	-	-	-	-
Sales Revenue Share	7.465	-	7.465	-	-		-		7.465	-	7.465	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Total	15.038	-	15.038	-	-		-		15.038	-	15.038	-	-	-	-	-

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	20	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	20	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

17 PT Gunung Bayan Pratama Coal

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	23.625	-	26.745	-	(3.120)	1	-	-	26.745	-	26.745	-	-	-	-	-
Sales Revenue Share	21.937	-	21.937	-	-	-	-	-	21.937	-	21.937	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	13.360	39.372	13.360	-	-	-	39.372	a	13.360	39.372	13.360	39.372	-	-	-	-
Total	58.922	39.372	62.042	-	(3.120)		39.372		62.042	39.372	62.042	39.372	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	96	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	1.350
Total	96	1.350

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

18 PT Indominco Mandiri

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	64.112	48.990	71.567	97.578	(7.455)	1	(48.588)	2	71.567	97.578	71.567	97.578	-	-	-	-
Sales Revenue Share	98.829	82.815	81.621	-	17.208	2	82.815	2	98.977	-	98.977	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	50.424	-	-	420.133	50.424	3	(420.133)	3	50.424	-	50.424	-	-	-	-	-
Total	213.365	131.805	153.188	517.711	60.177		(385.906)		220.968	97.578	220.968	97.578	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT, Ditjen Minerba has not recorded the royalty and PHT due to in-existence of company's transfer slips
2. Improper allocation between royalty and PHT, Ditjen Minerba has not recorded the royalty and PHT due to in-existence of company's transfer slips, Error in adding template formula and double input
3. Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	75	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	137.035
Total	75	137.035

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

19 PT Insani Bara Perkasa

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)								
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation				
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)				
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	
Royalty	9.515	4.750	9.515	4.750		-		-	9.515	4.750	9.515	4.750		-	-	-	
Sales Revenue Share	16.717	16.624	16.717	16.624		-		-	16.717	16.624	16.717	16.624		-	-	-	
Dividend	-	-	-	-		-		-	-	-	-	-		-	-	-	
Corporate Income Tax	-	167.734	-	161.593		-		6.141	1	-	161.593	-	161.593	-	-	-	
Total	26.232	189.108	26.232	182.967		-		6.141		26.232	182.967	26.232	182.967		-	-	-

Explanation :

1. Company reported previous years tax over-payment as compensation of the 2011 tax liability

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	73	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	73	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

20 PT Kaltim Prima Coal

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	205.744	-	158.705	-	47.039	1	-	-	207.632	-	186.549	-	21.083	a	-	-
Sales Revenue Share	128.565	-	102.549	-	26.016	1	-	-	130.318	-	151.401	-	(21.083)	a	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	357.239	302.154	357.239	-	-	-	302.154	2	357.239	302.154	357.239	302.154	-	-	-	-
Total	691.548	302.154	618.493	-	73.055		302.154		695.189	302.154	695.189	302.154	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT, Error in adding template formula and double input, Ditjen Minerba has not recorded the royalty and PHT due to in-existence of companys transfer slips
2. Incorrect payment currency

Explanation :

- a. Royalty and PHT split in Ditjen Minerba report was different compared to companys report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	91	-
Land & Building Tax	-	440
PNBP of Forest utilization	-	-
Total	91	440

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

21 PT Kartika Selabumi Mining

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.052	-	2.163	-	3.889	1	-		2.780	-	2.163	-	617	a	-	
Sales Revenue Share	44.828	-	2.008	-	42.820	1	-		-	-	2.008	-	(2.008)	a	-	
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	
Corporate Income Tax	-	789	-	-	-		789	b	-	-	-	-	-	-	-	
Total	50.880	789	4.171	-	46.709		789		2.780	-	4.171	-	(1.391)		-	

Explanation :

1. Improper allocation between royalty and PHT

Explanation :

- a. Through the cut off date, the reconciler did not receive responses from mining companies despite requests for confirmation or information on differences
b. The amounts could not be reconciled because company did not provide tax authorization letter

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	70	-
Land & Building Tax	-	473
PNBP of Forest utilization	-	-
Total	70	473

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

22 PT Kideco Jaya Agung

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	65.366	15.879	65.829	15.879	(463)	1	-	-	65.829	15.879	65.829	15.879	-	-	-	-
Sales Revenue Share	120.241	27.019	121.028	27.019	(787)	1	-	-	121.028	27.019	121.028	27.019	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	355.535	-	-	3.115.653	355.535	2	(3.115.653)	2	355.535	-	355.535	-	-	-	-	-
Total	541.142	42.898	186.857	3.158.551	354.285		(3.115.653)		542.392	42.898	542.392	42.898	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

2. Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	50	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	50	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

23 PT Lanna Harita Indonesia

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	5.629	728	5.706	824	(77)	1	(96)	2	5.706	728	5.706	728	-	-	-	-
Sales Revenue Share	9.767	1.792	9.899	1.696	(132)	1	96	2	9.899	1.792	9.899	1.792	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	109.335	-	109.335	-	-	-	-	-	109.335	-	109.335	-	-	-	-
Total	15.396	111.855	15.605	111.855	(209)		-	-	15.605	111.855	15.605	111.855	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

2. Improper allocation between royalty and PHT

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	47	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	47	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

24 PT Mahakam Sumber Jaya

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	35.083	-	35.083	-	-		-		35.083	-	35.083	-	-	-	-	-
Sales Revenue Share	55.399	-	55.399	-	-		-		55.399	-	55.399	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	306.192	-	358.171	-		(51.979)	a	-	306.192	-	358.171	-	(51.979)	a	
Total	90.482	306.192	90.482	358.171	-		(51.979)		90.482	306.192	90.482	358.171	-		(51.979)	

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	61	-
Land & Building Tax	-	2.142
PNBP of Forest utilization	-	36.345
Total	61	38.487

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

25 PT Multi Harapan Utama

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.654	-	6.654	-	-		-		6.654	-	6.654	-	-	-	-	-
Sales Revenue Share	6.178	-	6.178	-	-		-		6.178	-	6.178	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	13.090	-	16.716	-		(3.626)	1	-	16.716	-	16.716	-	-	-	-
Total	12.832	13.090	12.832	16.716	-		(3.626)		12.832	16.716	12.832	16.716	-	-	-	-

Explanation :

1. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	139	-
Land & Building Tax	-	1.241
PNBP of Forest utilization	-	-
Total	139	1.241

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

26 PT Perkasa Inakakerta

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	9.116	-	9.116	-	-	-	-	-	9.116	-	9.116	-	-	-	-	-
Sales Revenue Share	15.498	-	15.498	-	-	-	-	-	15.498	-	15.498	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	5.836	-	5.836	-	-	-	-	-	5.836	-	5.836	-	-	-	-	-
Total	30.450	-	30.450	-	-	-	-	-	30.450	-	30.450	-	-	-	-	-

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	50	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	50	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

27 PT Santan Batubara

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	17.611	-	7.400	-	10.211	1	-	-	7.400	-	7.400	-	-	-	-	-
Sales Revenue Share	-	-	10.211	-	(10.211)	1	-	-	10.211	-	10.211	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	131.858	-	131.858	-	-	-	-	-	131.858	-	131.858	-	-	-	-
Total	17.611	131.858	17.611	131.858	-		-	-	17.611	131.858	17.611	131.858	-		-	-

Explanation :

1. Improper allocation between royalty and PHT

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	75	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	3.441
Total	75	3.441

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

28 PT Singlurus Pratama

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	7.133	-	7.133	-	-		-		7.133	-	7.133	-	-	-	-	-
Sales Revenue Share	12.126	-	12.126	-	-		-		12.126	-	12.126	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	19.334	100.459	-	100.459	19.334	1	-	-	-	100.459	-	100.459	-	-	-	-
Total	38.593	100.459	19.259	100.459	19.334		-		19.259	100.459	19.259	100.459	-	-	-	-

Explanation :

1. Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	74	-
Land & Building Tax	31.534	1.238
PNBP of Forest utilization	-	1.664
Total	31.608	2.902

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

29 PT Tanito Harum

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	12.790	-	12.790	-	-		-		12.790	-	12.790	-	-	-	-	-
Sales Revenue Share	13.606	-	13.606	-	-		-		13.606	-	13.606	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	214.495	-	214.596	-		-	(101)	a	-	214.495	-	214.596	-	(101)	a
Total	26.396	214.495	26.396	214.596	-		(101)		26.396	214.495	26.396	214.596	-		(101)	

Explanation :

a Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	10	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	5.290
Total	10	5.290

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

30 PT Teguh Sinarabadi

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	5.266	-	5.266	-	-		-		5.266	-	5.266	-	-	-	-	-
Sales Revenue Share	4.890	-	4.890	-	-		-		4.890	-	4.890	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	536	-	-	(536)	a	-	-	-	536	-	(536)	a
Total	10.156	-	10.156	536	-		(536)		10.156	-	10.156	536	-		(536)	

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	13	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	13	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

31 PT Trubaindo Coal Mining

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	44.300	-	44.396	-	(96)	1	-	-	44.300	-	44.300	-	-	-	-	-
Sales Revenue Share	46.782	-	46.686	-	96	1	-	-	46.782	-	46.782	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	28.028	-	-	269.994	28.028	2	(269.994)	2	28.028	-	28.028	-	-	-	-	-
Total	119.110	-	91.082	269.994	28.028		(269.994)		119.110	-	119.110	-	-	-	-	-

Explanation :

1. Improper allocation between royalty and PHT
2. Incorrect payment currency

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	95	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	13.659
Total	95	13.659

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

32 PT Nusantara Termal Coal

PKP2B

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	310	-	310	-	-		-		310	-	310	-	-	-	-	-
Sales Revenue Share	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	19.574	-	1	-		19.573	a	-	-	-	-	1	-	-	(1) a
Total	310	19.574	310	1	-		19.573		310	-	310	1	-		(1)	

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	9	-
Land & Building Tax	-	538
PNBP of Forest utilization	-	-
Total	9	538

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

33 PT Bukit Asam (Persero) Tbk

IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	644.044	-	644.046	-		(2)	1	-	644.046	-	644.046	-		-	
Dividend	-	838.674	-	838.674	-		-	-	-	838.674	-	838.674	-		-	
Corporate Income Tax	-	837.298	-	839.354	-		(2.056)	a	-	839.354	-	839.354	-		-	
Total	-	2.320.016	-	2.322.074	-		(2.058)		-	2.322.074	-	2.322.074	-		-	

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	1.743
Land & Building Tax	-	47.133
PNBP of Forest utilization	-	16.984
Total	-	65.860

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

34 PT Golden Great Borneo

IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	-	-	27.215	-	-	(27.215)	a	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	27.215	-	-	(27.215)	-	-	-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

35 PT Energi Batubara Lestari
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	2.122	24.879	(2.122)	a	(24.879)	a	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	2.122	24.879	(2.122)		(24.879)		-	-	-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

36 PT Bhumi Rantau Energy
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	6.064	506	(6.064)	a	(506)	a	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	6.064	506	(6.064)		(506)		-	-	-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

37 PT Telen Orbit Prima
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	-	-	59.788		-		(59.788)	a	-	-	-	-	-	-
Dividend	-	-	-	-	-		-		-		-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-		-		-		-	-	-	-	-	-
Total	-	-	-	-	59.788		-		(59.788)		-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

38 PT Adi Mitra Baratama Nusantara
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	18.814	134	18.314	134	500	1	-	-	18.314	134	18.314	134	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	232.291	-	232.549	-	-	(258)	a	-	232.291	-	232.549	-	(258)	a	-
Total	18.814	232.425	18.314	232.683	500		(258)		18.314	232.425	18.314	232.683	-		(258)	

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Explanation :

- a. Through the cut off date, the reconciler did not receive responses from mining companies despite requests for confirmation or information on differences

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	75
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	75

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

39 PT Arzara Baraindo Energitama
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.369	-	166	-	6.203	1	-	-	6.369	-	6.369	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	3.133	-	3.174	-	(41)	2	-	3.174	-	3.174	-	-	-	-	-
Total	6.369	3.133	166	3.174	6.203		(41)		6.369	3.174	6.369	3.174	-	-	-	-

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	359
Land & Building Tax	-	-
PNBP of Forest utilization	-	2.151
Total	-	2.510

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

40 PT Bara Jaya Utama
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	1.985	-	1.985	-	-		-		1.985	-	1.985	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	1.127	-	1.714	-		(587)	a	-	1.096	-	1.714	-	(618)	a	
Total	1.985	1.127	1.985	1.714	-		(587)		1.985	1.096	1.985	1.714	-		(618)	

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	33
Land & Building Tax	-	13
PNBP of Forest utilization	-	-
Total	-	46

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

41 PT Bara Kumala Sakti
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	-	-	40.615	-	-	(40.615)	a	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	40.615	-	-	(40.615)	-	-	-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

42 PT Baradinamika Muda Sukses

IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.723	-	6.723	-	-		-		6.723	-	6.723	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	16.729	-	21.726	-		(4.997)	a	-	16.729	-	21.726	-	(4.997)	a	
Total	6.723	16.729	6.723	21.726	-		(4.997)		6.723	16.729	6.723	21.726	-	(4.997)		

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	26
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	26

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

43 PT Berau Bara Energi
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	50.485	-	50.616	-		(131)	1	-	50.616	-	50.616	-	-	-	-
Dividend	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	4.316	-	8.270	-		(3.954)	2	-	8.270	-	8.270	-	-	-	-
Total	-	54.801	-	58.886	-		(4.085)	-	-	58.886	-	58.886	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	291
Land & Building Tax	-	-
PNBP of Forest utilization	-	2.757
Total	-	3.048

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

44 PT Bina Mitra Sumber Artha
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.057	-	4.213	-	(156)	1	-	-	4.213	-	4.213	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	139	-	-	809	139	2	(809)	2	139	-	139	-	-	-	-	-
Total	4.196	-	4.213	809	(17)		(809)		4.352	-	4.352	-	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment
2. Incorrect payment currency, Incomplete or incorrect information in the initial reporting template

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	55
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	55

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

45 PT Bukit Baiduri Energi
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	7.865	51	8.300	51	(435)	1	-	-	8.300	51	8.300	51	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	48.109	-	48.109	-	-	-	-	-	48.109	-	48.109	-	-	-	-
Total	7.865	48.160	8.300	48.160	(435)		-	-	8.300	48.160	8.300	48.160	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	142
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	142

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

46 PT Bukit Menjangan Lestari
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	9.624	1.748	23.064	(1.748)	1	(13.440)	1	1.748	23.064	1.748	23.064	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	290	-	1.224	-	-	(934)	1	-	-	1.224	-	1.224	-	-	-
Total	-	9.914	1.748	24.288	(1.748)		(14.374)		1.748	24.288	1.748	24.288	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	142
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	142

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

47 PT Cahaya Energi Mandiri
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	2.613	-	(2.613)	a	-	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	2.613	-	(2.613)	-	-	-	-	-	-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

48 PT Gema Rahmi Persada
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	5.170	-	7.067	-	(1.897)	1	-	-	7.067	-	7.067	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	24.664	-	36.664	-	(12.000)	a	-	24.664	-	36.664	-	(12.000)	a	(12.000)	a
Total	5.170	24.664	7.067	36.664	(1.897)		(12.000)		7.067	24.664	7.067	36.664	-	(12.000)		

Explanation :

1. Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companys transfer slip were less informative

Explanation :

- a. Company did not report, among others: payments of tax assestments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	108
Land & Building Tax	-	1.411
PNBP of Forest utilization	-	-
Total	-	1.519

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

49 PT Indomining
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	14.521	-	14.088	-	433	1	-	-	14.088	-	14.088	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	71.423	-	71.423	-	-	-	-	-	71.423	-	71.423	-	-	-	-
Total	14.521	71.423	14.088	71.423	433		-	-	14.088	71.423	14.088	71.423	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	17.075	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	17.075	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

50 PT Jembayan Muara Bara
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	14.673	-	40.020	-	(25.347)	1	-	-	14.673	-	14.673	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	375.509	-	400.121	(24.612)	2	-	-	400.121	-	400.121	-	-	-	-	-
Total	14.673	375.509	40.020	400.121	(25.347)		(24.612)		14.673	400.121	14.673	400.121	-	-	-	-

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group, Error in adding template formula and double input
2. incomplete or incorrect information in the initial reporting template, Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	272
Land & Building Tax	-	-
PNBP of Forest utilization	-	2.066
Total	-	2.338

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

51 PT Kaltim Batu Manunggal

IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.992	-	5.003	-	(11)	1	-	-	5.003	-	5.003	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	22.973	-	28.765	-	(5.792)	a	-	27.616	-	28.765	-	(1.149)	a	(1.149)	
Total	4.992	22.973	5.003	28.765	(11)		(5.792)		5.003	27.616	5.003	28.765	-		(1.149)	

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	31
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	31

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

52 PT Kayan Putra Utama Coal
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)								
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation				
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)				
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	
Royalty	15.773	68.024	15.773	68.024		-		-	15.773	68.024	15.773	68.024		-		-	
Dividend	-	-	-	-		-		-	-	-	-	-		-		-	
Corporate Income Tax	-	16.658	-	-		-		16.658	a	-	-	-		-		-	
Total	15.773	84.682	15.773	68.024		-		16.658		15.773	68.024	15.773	68.024		-		-

Explanation :

a. The amounts could not be reconciled because company did not provide tax authorization letter

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	183
Land & Building Tax	-	525
PNBP of Forest utilization	-	680
Total	-	1.388

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

53 PT Kemilau Rindang Abadi
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	19.434	-	2.149	-	17.285	1	-	-	19.434	-	19.434	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	1.575	-	1.605	-	(30)	2	-	1.605	-	1.605	-	1.605	-	-	-
Total	19.434	1.575	2.149	1.605	17.285		(30)		19.434	1.605	19.434	1.605	1.605	-	-	-

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	243
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	243

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

54 PT Kimco Armindo
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	30.000	-	30.000	-		-		-	30.000	-	30.000	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	4.169	-		(4.169)	a	-	-	-	4.169	-	(4.169)	a	
Total	-	30.000	-	34.169	-		(4.169)		-	30.000	-	34.169	-	(4.169)		

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	39
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	39

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

55 PT Kitadin

IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.710	-	6.710	-	-		-		6.710	-	6.710	-	-	-	-	-
Dividend	-	-	-	-	-		-		-	-	-	-	-	-	-	-
Corporate Income Tax	10.668	-	10.668	-	-		-		10.668	-	10.668	-	-	-	-	-
Total	17.378	-	17.378	-	-		-		17.378	-	17.378	-	-	-	-	-

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	133
Land & Building Tax	-	-
PNBP of Forest utilization	-	1.991
Total	-	2.124

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

56 PT Lembuswana Perkasa
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalti	-	-	7.176	2.727	(7.176)	1	(2.727)	1	7.176	2.727	7.176	2.727	-	-	-	-
Dividen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPh Badan	-	177	-	177	-	-	-	-	-	177	-	177	-	-	-	-
Total	-	177	7.176	2.904	(7.176)		(2.727)		7.176	2.904	7.176	2.904	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

57 PT Mega Prima Persada

IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)								
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation				
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)				
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	
Royalti	10.292	-	10.292	-	-		-		10.292	-	10.292	-	-	-	-	-	
Dividen	-	-	-	-	-		-		-	-	-	-	-	-	-	-	
PPh Badan	-	867	-	1.179	-		(312)	1	-	1.179	-	1.179	-	-	-	-	-
Total	10.292	867	10.292	1.179	-		(312)		10.292	1.179	10.292	1.179	-	-	-	-	

Explanation :

1. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	25
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	25

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

58 PT Multi Sarana Avindo

IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	20.893	-	1.666	-	19.227	1	-	-	1.666	-	1.666	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	88.011	-	131.080	-	(43.069)	a	-	88.011	-	131.080	-	(43.069)	a	-	-
Total	20.893	88.011	1.666	131.080	19.227		(43.069)		1.666	88.011	1.666	131.080	-	(43.069)		

Explanation :

1. Application of accrual basis accounting

Explanation :

- a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	101
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	101

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

59 PT Pipit Mutiara Jaya
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	-	-	33.192	-	(33.192)	1	-	33.192	-	33.192	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	23.305	-	23.307	-	-	(2)	a	-	23.305	-	23.307	-	-	(2)	a
Total	-	23.305	-	56.499	-	-	(33.194)	-	-	56.497	-	56.499	-	-	(2)	

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Explanation :

- a. Through the cut off date, the reconciler did not receive responses from mining companies despite requests for confirmation or information on differences

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	1.567
Total	-	1.567

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

60 PT Sinar Kumala Naga
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.562	-	2.982	-	580	1	-	-	3.801	-	3.801	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	16.077	-	17.147	-	(1.070)	2	-	17.147	-	17.147	-	-	-	-	-
Total	3.562	16.077	2.982	17.147	580		(1.070)		3.801	17.147	3.801	17.147	-	-	-	-

Explanation :

1. Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companys transfer slip were less informative
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	150
PNBP of Forest utilization	-	-
Total	-	150

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

61 PT Transisi Energi Satunama
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	-	-	41.101	-	(41.101)	1	-	41.101	-	41.101	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	214	-	270	-	-	(56)	a	-	214	-	270	-	(56)	a	-
Total	-	214	-	41.371	-	-	(41.157)	-	-	41.315	-	41.371	-	(56)	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Explanation :

a. Through the cut off date, the reconciler did not receive responses from mining companies despite requests for confirmation or information on differences

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

62 PT Tunas Inti Abadi

IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	40.611	-	39.122	-		1.489	1	-	39.122	-	39.122	-	-	-	-
Dividend	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Total	-	40.611	-	39.122	-		1.489		-	39.122	-	39.122	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	77
Land & Building Tax	-	1.492
PNBP of Forest utilization	-	-
Total	-	1.569

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

63 PT Welarco Subur Jaya
IUP-BATUBARA

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	1.870	-	1.304	-	566	1	-	-	1.304	-	1.304	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	2.507	-	2.508	-	(1)	1	-	2.507	-	2.507	-	-	-	-	-
Total	1.870	2.507	1.304	2.508	566		(1)		1.304	2.507	1.304	2.507	-	-	-	-

Explanation :

1. Application of accrual basis accounting

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	9
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	9

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

64 PT Newmont Nusa Tenggara
KK-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	21.736	-	21.868	-	(132)	1	-	-	21.736	-	21.736	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	652.165	-	711.424	-	(59.259)	2	-	-	711.424	-	711.424	-	-	-	-	-
Total	673.901	-	733.292	-	(59.391)	-	-	-	733.160	-	733.160	-	-	-	-	-

Explanation :

1. Error in adding template formula and double input
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	263	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	54.782
Total	263	54.782

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

65 PT Nusa Halmahera Minerals

KK-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.295	-	612	-	2.683	1	-	-	3.295	-	3.295	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	118.057	-	118.061	-	(4)	2	-	-	118.057	-	118.061	-	(4)	a	-	-
Total	121.352	-	118.673	-	2.679		-	-	121.352	-	121.356	-	(4)		-	-

Explanation :

1. Ditjen Minerba has not recorded the royalty and PHT due to in-existence of companys transfer slips
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Explanation :

- a. Payment of corporate income tax art 29 by company for a BUT (payment establishment) within the same group

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	133	-
Land & Building Tax	-	7.280
PNBP of Forest utilization	-	746
Total	133	8.026

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

66 PT Freeport Indonesia

KK-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	188.058	-	138.410	-	49.648	1	-	-	188.058	-	188.058	-	-	-	-	-
Dividend	-	1.761.137	-	1.761.137	-	-	-	-	-	1.761.137	-	1.761.137	-	-	-	-
Corporate Income Tax	1.505.174	-	1.576.758	-	(71.584)	2	-	-	1.576.755	-	1.576.758	-	(3)	a	-	-
Total	1.693.232	1.761.137	1.715.168	1.761.137	(21.936)		-	-	1.764.813	1.761.137	1.764.816	1.761.137	(3)		-	-

Explanation :

1. Ditjen Minerba has not recorded the royalty and PHT due to in-existence of companys transfer slips
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Explanation :

- a. Payment of corporate income tax art 29 by company for a BUT (payment establishment) within the same group

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	131	-
Land & Building Tax	-	64.243
PNBP of Forest utilization	-	-
Total	131	64.243

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

67 PT Vale Indonesia
KK-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	10.054	1.377	10.054	545	-		832	1	10.054	1.377	10.054	1.377	-		-	
Dividend	-	-	-	-	-		-	-	-	-	-	-	-		-	
Corporate Income Tax	190.977	-	203.773	-	(12.796)	2	-	-	203.773	-	203.773	-	-		-	
Total	201.031	1.377	213.827	545	(12.796)		832		213.827	1.377	213.827	1.377	-		-	

Explanation :

1. Ditjen Minerba has not recorded the royalty and PHT due to in-existence of companys transfer slips, Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companys transfer slip were less informative
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	286	-
Land & Building Tax	-	26.864
PNBP of Forest utilization	-	252
Total	286	27.116

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

68 PT Koba Tin
KK-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	4.811	-	(4.811)	a	-	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	4.811	-	(4.811)	-	-	-	-	-	-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

69 PT Antam (Persero) Tbk

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	178.498	-	178.498	-		-		-	178.498	-	178.498	-		-	
Dividend	-	438.402	-	438.402	-		-		-	438.402	-	438.402	-		-	
Corporate Income Tax	-	846.861	-	859.976	-		(13.115)	a	-	846.861	-	846.861	-		-	
Total	-	1.463.761	-	1.476.876	-		(13.115)		-	1.463.761	-	1.463.761	-		-	

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	4.913
Land & Building Tax	-	30.040
PNBP of Forest utilization	-	1.180
Total	-	36.133

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

70 PT Gunung Sion
IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	12.548	-	12.548	-		-		-	12.548	-	12.548	-		-	
Dividend	-	-	-	-	-		-		-	-	-	-	-		-	
Corporate Income Tax	-	4.915	-	4.915	-		-		-	4.915	-	4.915	-		-	
Total	-	17.463	-	17.463	-		-		-	17.463	-	17.463	-		-	

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	24
Land & Building Tax	-	1.104
PNBP of Forest utilization	-	-
Total	-	1.128

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

71 PT Harita Prima Abadi Mineral
IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	6.277	-	6.858	-	(581)	1	-	-	6.795	-	6.858	-	(63)	a	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	86.997	-	86.997	-	-	-	-	-	86.997	-	86.997	-	-	-	-
Total	6.277	86.997	6.858	86.997	(581)	-	-	-	6.795	86.997	6.858	86.997	(63)	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

Explanation :

a. Royalty which was paid by other company in the same company group could not be recognized by the designated reporting mining company

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	1.148
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	1.148

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

72 PT Karya Utama Tambang Jaya

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	2.721	-	2.487	-	234	1	-	-	2.721	-	2.721	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	6.552	-	7.858	-	(1.306)	2	-	7.858	-	7.858	-	-	-	-	-
Total	2.721	6.552	2.487	7.858	234		(1.306)		2.721	7.858	2.721	7.858	-	-	-	-

Explanation :

1. Ditjen Minerba has not recorded the royalty and PHT due to in-existence of companys transfer slips
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	289
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	289

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

73 PT Bintang Delapan Mineral

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.449	-	4.243	-	206	1	-	-	4.449	-	4.449	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	3.205	-	3.205	-	-	-	-	-	3.205	-	3.205	-	-	-	-
Total	4.449	3.205	4.243	3.205	206		-	-	4.449	3.205	4.449	3.205	-	-	-	-

Explanation :

1. Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companys transfer slips were less informative

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	121
Land & Building Tax	-	-
PNBP of Forest utilization	-	686
Total	-	807

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

74 PT Billy Indonesia
IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	2.786	4.076	(2.786)	1	(4.076)	1	218	4.076	218	4.076	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	3.447	-	3.626	-	-	(179)	a	-	3.447	-	3.626	-	-	(179)	a
Total	-	3.447	2.786	7.702	(2.786)		(4.255)		218	7.523	218	7.702	-	-	(179)	

Explanation :

1. Ditjen Minerba improperly reported royalty and PHT to companies in the same group

Explanation :

a. Company did not report, among others: payments of tax assessments letters (STP, SKPKB, SKPKBT), others corporate income taxes, monthly corporate income tax, and/or annual corporate income tax art 29

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

75 PT Trimegah Bangun Persada

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.403	-	3.218	-	185	1	-	-	3.218	-	3.218	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	71.077	-	-	-	-	71.077	2	-	-	-	-	-	-	-	-
Total	3.403	71.077	3.218	-	185		71.077		3.218	-	3.218	-	-	-	-	-

Explanation :

1. Incomplete or incorrect information in the initial reporting template
2. Application of accrual basis accounting

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	32
Land & Building Tax	-	78
PNBP of Forest utilization	-	-
Total	-	110

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

76 PT Bangka Timah Utama Sejahtera

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	2.422	-	(2.422)	a	-	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	2.422	-	(2.422)	-	-	-	-	-	-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

77 PT Bukit Timah

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.432	38.873	4.439	-	(7)	1	38.873	2	4.451	-	4.451	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	791	-	792	-	-	(1)	a	-	791	-	792	-	(1)	a	-
Total	4.432	39.664	4.439	792	(7)		38.872		4.451	791	4.451	792	-		(1)	

Explanation :

1. Ditjen Minerba has not recorded the royalty and PHT due to in-existence of companys transfer slips
2. Incorrect payment currency

Explanation :

- a. Through the cut off date, the reconciler did not receive responses from mining companies despite requests for confirmation or information on differences

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	2
Land & Building Tax	-	5
PNBP of Forest utilization	-	-
Total	-	7

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

78 PT Refined Bangka Tin
IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	25.699	2.819	-	(2.819)	1	25.699	1	2.800	-	2.819	-	(19)	a	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	6.143	-	8.263	-	(2.120)	2	-	8.263	-	8.263	-	-	-	-	-
Total	-	31.842	2.819	8.263	(2.819)		23.579		2.800	8.263	2.819	8.263	(19)		-	-

Explanation :

1. Incorrect payment currency, Incomplete or incorrect information in the initial reporting template
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Explanation :

- a. Royalty which was paid by other company in the same company group could not be recognized by the designated reporting mining company

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	5
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	5

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

79 PT Tambang Timah
IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	4.992	-	5.208	-	(216)	1	-	-	5.208	-	5.208	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	89.719	-	89.719	-	-	-	-	-	89.719	-	89.719	-	-	-	-
Total	4.992	89.719	5.208	89.719	(216)	-	-	-	5.208	89.719	5.208	89.719	-	-	-	-

Explanation :

1. Company has not reported royalty and PHT payment in 2011 resulting from BPK/BPKP audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	390
Land & Building Tax	-	4.839
PNBP of Forest utilization	-	-
Total	-	5.229

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

80 PT Timah (Persero) Tbk

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	22.348	-	22.348	-	-		-		22.348	-	22.348	-	-		-	
Dividend	-	308.079	-	308.079	-		-		-	308.079	-	308.079	-	-		-
Corporate Income Tax	-	266.452	-	266.452	-		-		-	266.452	-	266.452	-	-		-
Total	22.348	574.531	22.348	574.531	-		-		22.348	574.531	22.348	574.531	-		-	

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	16.013
Land & Building Tax	-	25.707
PNBP of Forest utilization	-	-
Total	-	41.720

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

81 PT Tin Indo Internusa

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	-	-	656	30.200	(656)	a	(30.200)	a	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	656	30.200	(656)		(30.200)		-	-	-	-	-	-	-	-

Explanation :

a. The amounts could not be reconciled due to company did not submit report

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	-
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	-

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

82 PT United Smelting
IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	2.431	21.295	2.431	-	-		21.295	1	2.431	-	2.431	-	-	-	-	-
Dividend	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	774	-	866	-		(92)	2	-	866	-	866	-	-	-	-
Total	2.431	22.069	2.431	866	-		21.203		2.431	866	2.431	866	-	-	-	-

Explanation :

1. Incorrect payment currency
2. Company has not reported corporate income tax payment resulting from Ditjen Pajak audit adjustment

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	6
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	6

APPENDIX F RESULTS OF RECONCILIATION FOR EACH MINING COMPANIES

83 CV Venus Inti Perkasa

IUP-MINERAL

Table 1 - Reconciled Revenue Stream

Revenue Stream	Before Reconciliation (amounts are in USD000 and Rp million)								After Reconciliation (amounts are in USD000 and Rp million)							
	Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Initial Differences				Mining Companies		Ditjen Minerba, Ditjen Pajak, Dit. PNBP		Diff. After Reconciliation			
	(1)		(2)		(3)=(1)-(2)				(4)		(5)		(6)=(4)-(5)			
	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.	USD	IDR	USD	IDR	USD	Expl.	IDR	Expl.
Royalty	3.314	28.950	3.051	-	263	1	28.950	2	3.314	-	3.314	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Income Tax	-	1.936	-	939	-	-	997	a	-	358	-	939	-	(581)	a	-
Total	3.314	30.886	3.051	939	263		29.947		3.314	358	3.314	939	-		(581)	

Explanation :

1. Ditjen Minerba has not allocated the whole royalty and PHT paid by each company due to information contained in the companys transfer slip were less informative

2. Incorrect payment currency

Explanation :

a. Through the cut off date, the reconciler did not receive responses from mining companies despite requests for confirmation or information on differences

Table 2 - Revenues not in reconciliation scope

Revenue Stream	USD	IDR
Land Rent	-	14
Land & Building Tax	-	-
PNBP of Forest utilization	-	-
Total	-	14

APPENDIX G

2010 AND 2011 REVENUE SHARING FUND FOR PRODUCING REGIONS IN INDONESIA

2010 AND 2011 REVENUE SHARING FUND FOR PRODUCING REGIONS IN INDONESIA

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
	Aceh	997.600.914,00	439.409.655,00	2.021.652.426,00	5.474.380.042,00
1	Kab. Aceh Barat	60.019.010,00	7.989.266,00	277.878.993,00	103.452.981,00
2	Kab. Aceh Besar	25.585.120,00	7.989.266,00	33.032.997,00	1.146.829.677,00
3	Kab. Aceh Selatan	188.968.128,00	175.209.825,00	175.391.680,00	944.542.381,00
4	Kab. Aceh Singkil	16.384.760,00	7.989.266,00	9.637.215,00	99.534.182,00
5	Kab. Aceh Tengah	302.209.817,00	7.989.266,00	688.641.920,00	99.534.182,00
6	Kab. Aceh Tenggara	-	7.989.266,00	-	99.534.182,00
7	Kab. Aceh Timur	15.360.000,00	7.989.266,00	15.879.465,00	99.564.728,00
8	Kab. Aceh Utara	-	7.989.266,00	-	99.534.182,00
9	Kab. Bireuen	-	7.989.266,00	4.479.370,00	99.534.182,00
10	Kab. Pidie	35.973.760,00	7.989.266,00	57.865.815,00	99.534.182,00
11	Kab. Simeulue	-	7.989.266,00	-	99.534.182,00
12	Kota Banda Aceh	-	7.989.266,00	-	99.534.182,00
13	Kota Sabang	-	7.989.266,00	-	99.534.182,00
14	Kota Langsa	-	7.989.266,00	-	99.534.182,00
15	Kota Lhokseumawe	-	7.989.266,00	-	99.534.182,00
16	Kab. Nagan Raya	101.065.600,00	7.989.266,00	126.150.400,00	99.534.182,00
17	Kab. Aceh Jaya	4.350.160,00	7.989.266,00	5.748.085,00	99.534.182,00
18	Kab. Aceh Barat Daya	18.189.400,00	7.989.266,00	30.019.389,00	292.392.203,00
19	Kab. Gayo Lues	-	7.989.266,00	193.937.414,00	99.534.182,00
20	Kab. Aceh Tamiang	7.292.920,00	7.989.266,00	4.253.620,00	99.534.182,00
21	Kab. Bener Meriah	-	7.989.266,00	-	99.534.182,00
22	Kab. Pidie Jaya	-	7.989.266,00	92.855,00	99.534.182,00
23	Kota Subulussalam	40.913.280,00	8.543.310,00	8.092.910,00	100.640.966,00
24	Provinsi Nanggroe Aceh Darussalam	181.288.959,00	87.881.934,00	390.550.298,00	1.094.876.012,00
		-	-	-	-
	Sumatera Utara (North Sumatera)	985.292.081,00	-	1.473.079.122,00	-
1	Kab. Asahan	-	-	-	-
2	Kab. Dairi	101.330.999,00	-	107.982.517,00	-
3	Kab. Deli Serdang	-	-	-	-
4	Kab. Karo	10.465.280,00	-	15.697.920,00	-
5	Kab. Labuhan Batu	-	-	-	-
6	Kab. Langkat	-	-	-	-
7	Kab. Mandailing Natal	198.851.320,00	-	195.054.320,00	-
8	Kab. Nias	2.103.040,00	-	-	-
9	Kab. Simalungun	-	-	-	-
10	Kab. Tapanuli Selatan	272.290.779,00	-	258.130.833,00	-
11	Kab. Tapanuli Tengah	80.109.560,00	-	73.143.598,00	-
12	Kab. Tapanuli Utara	67.771.690,00	-	388.760.357,00	-
13	Kab. Toba Samosir	-	-	20.403.200,00	-
14	Kota Binjai	-	-	-	-
15	Kota Medan	-	-	-	-
16	Kota Pematang Siantar	-	-	-	-
17	Kota Sibolga	-	-	-	-
18	Kota Tanjung Balai	-	-	-	-
19	Kota Tebing Tinggi	-	-	-	-
20	Kota Padang Sidempuan	47.033.578,00	-	129.401.580,00	-
21	Kab. Pakpak Bharat	12.536.320,00	-	7.729.995,00	-
22	Kab. Nias Selatan	-	-	-	-
23	Kab. Humbang Hasundutan	5.764.480,00	-	403.445,00	-
24	Kab. Serdang Bedagai	-	-	-	-
25	Kab. Samosir	-	-	-	-
26	Kab. Batu Bara	-	-	-	-

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
27	Kab. Padang Lawas Utara	-	-	-	-
28	Kab. Padang Lawas	-	-	-	-
29	Kab. Labuhan Batu Selatan	-	-	-	-
30	Kab. Labuhan Batu Utara	-	-	-	-
31	Kab. Nias Utara	-	-	-	-
32	Kab. Nias Barat	-	-	-	-
33	Kota Gunungsitoli	-	-	-	-
34	Provinsi Sumatera Utara	187.035.035,00	-	276.371.357,00	-
		-	-	-	-
	Sumatera Barat (West Sumatera)	545.630.874,00	9.422.537.238,00	754.966.380,00	26.887.508.649,00
1	Kab. Limapuluh Kota	11.310.880,00	236.121.876,00	20.587.427,00	680.432.187,00
2	Kab. Agam	1.835.760,00	209.389.716,00	5.768.960,00	589.886.409,00
3	Kab. Kepulauan Mentawai	-	209.389.716,00	-	589.886.409,00
4	Kab. Padang Pariaman	-	209.389.716,00	-	589.886.409,00
5	Kab. Pasaman	55.656.356,00	209.389.716,00	99.531.850,00	589.886.409,00
6	Kab. Pesisir Selatan	32.467.480,00	224.573.608,00	87.154.464,00	595.750.729,00
7	Kab. Sijunjung	25.503.120,00	1.523.210.380,00	48.814.755,00	1.826.470.240,00
8	Kab. Solok	11.918.680,00	209.389.716,00	40.678.201,00	724.027.901,00
9	Kab. Tanah Datar	5.900.800,00	209.389.716,00	13.375.872,00	589.886.409,00
10	Kota Bukit Tinggi	-	209.389.716,00	-	589.886.409,00
11	Kota Padang Panjang	-	209.389.716,00	-	589.886.409,00
12	Kota Padang	-	209.389.716,00	-	589.886.409,00
13	Kota Payakumbuh	-	209.389.716,00	-	589.886.409,00
14	Kota Sawahlunto	161.650.400,00	1.704.048.923,00	122.887.014,00	5.955.703.613,00
15	Kota Solok	-	209.389.716,00	-	589.886.409,00
16	Kota Pariaman	-	209.389.716,00	-	589.886.409,00
17	Kab. Pasaman Barat	-	209.389.716,00	7.625.441,00	589.886.409,00
18	Kab. Dharmasraya	33.674.880,00	877.961.288,00	47.150.880,00	3.689.068.635,00
19	Kab. Solok Selatan	109.802.321,00	250.047.405,00	110.398.240,00	1.028.440.751,00
20	Provinsi Sumatera Barat	95.910.197,00	1.884.507.450,00	150.993.276,00	5.308.977.685,00
		-	-	-	-
	Riau	1.444.537.287,00	79.447.296.428,00	2.248.223.484,00	47.173.751.295,00
1	Kab. Bengkalis	31.760.120,00	2.888.992.597,00	-	1.715.409.138,00
2	Kab. Indragiri Hilir	86.115.700,00	3.748.843.217,00	193.235.263,00	3.471.359.592,00
3	Kab. Indragiri Hulu	545.167.961,00	29.484.734.132,00	1.292.566.377,00	15.153.834.255,00
4	Kab. Kampar	122.156.008,00	2.888.992.597,00	97.927.620,00	1.715.409.138,00
5	Kab. Kuantan Singgingi	335.765.745,00	4.323.326.419,00	206.350.480,00	3.675.124.947,00
6	Kab. Pelalawan	15.168.000,00	2.888.992.597,00	7.614.985,00	1.715.409.138,00
7	Kab. Rokan Hilir	-	2.888.992.597,00	-	1.715.409.138,00
8	Kab. Rokan Hulu	29.696.000,00	2.888.992.597,00	23.516.850,00	1.715.409.138,00
9	Kab. Siak	6.406.400,00	2.888.992.597,00	5.604.830,00	1.715.409.138,00
10	Kota Dumai	-	2.888.992.597,00	-	1.715.409.138,00
11	Kota Pekanbaru	-	2.888.992.597,00	-	1.715.409.138,00
12	Kab. Kepulauan Meranti	-	2.888.992.597,00	26.352.200,00	1.715.409.138,00
13	Provinsi Riau	272.301.353,00	15.889.459.287,00	395.054.879,00	9.434.750.259,00
		-	-	-	-
	Kepulauan Riau (Riau Islands)	771.627.206,00	80.311.756.072,00	3.572.798.656,00	82.764.213.131,00
1	Kab. Bintan	75.695.200,00	18.733.980.804,00	144.751.666,00	17.005.331.223,00
2	Kab. Natuna	320.000,00	5.500.903.889,00	-	5.903.766.251,00
3	Kab. Karimun	381.649.676,00	11.492.129.500,00	1.721.461.319,00	14.384.317.297,00
4	Kota Batam	-	5.500.903.889,00	-	5.903.766.251,00
5	Kota Tanjung Pinang	15.140.720,00	10.607.392.323,00	160.764.937,00	8.167.911.203,00
6	Kab. Lingga	25.126.400,00	6.296.685.925,00	722.728.843,00	7.320.673.448,00
7	Kab. Kepulauan Anambas	-	5.500.903.889,00	-	5.903.766.251,00
8	Provinsi Kepulauan Riau	273.695.210,00	16.678.855.853,00	823.091.891,00	18.174.681.207,00
		-	-	-	-

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
	Jambi	1.360.212.839,00	52.845.841.010,00	2.862.962.176,00	42.548.993.102,00
1	Kab. Batanghari	235.067.840,00	2.608.976.821,00	548.618.354,00	4.136.248.360,00
2	Kab. Bungo	70.622.960,00	19.991.933.460,00	161.808.309,00	10.825.166.341,00
3	Kab. Kerinci	-	2.113.833.640,00	-	1.701.959.724,00
4	Kab. Merangin	197.909.440,00	2.740.335.906,00	169.065.422,00	3.125.732.425,00
5	Kab. Muaro Jambi	90.355.200,00	2.113.833.640,00	238.579.200,00	1.816.577.964,00
6	Kab. Sarolangun	353.126.511,00	2.113.833.640,00	764.775.068,00	3.371.799.359,00
7	Kab. Tanjung Jabung Barat	27.198.080,00	2.113.833.640,00	38.920.420,00	1.733.711.724,00
8	Kab. Tanjung Jabung Timur	-	2.113.833.640,00	-	1.701.959.724,00
9	Kab. Tebo	152.759.404,00	2.138.591.139,00	376.387.052,00	2.222.119.412,00
10	Kota Jambi	-	2.113.833.640,00	-	1.701.959.724,00
11	Kota Sungai Penuh	-	2.113.833.640,00	-	1.701.959.724,00
12	Provinsi Jambi	233.173.404,00	10.569.168.204,00	564.808.351,00	8.509.798.621,00
		-	-	-	-
	Sumatera Selatan (South Sumatera)	7.117.780.592,00	397.248.939.005,00	13.225.460.996,00	645.419.266.012,00
1	Kab. Lahat	389.454.229,00	57.208.729.561,00	493.846.442,00	109.142.541.751,00
2	Kab. Musi Banyuasin	1.184.509.007,00	11.455.401.277,00	1.788.454.082,00	21.340.347.779,00
3	Kab. Musi Rawas	1.870.162.830,00	11.349.969.685,00	1.112.851.808,00	18.440.550.457,00
4	Kab. Muara Enim	1.247.845.029,00	112.935.384.142,00	3.821.071.445,00	164.216.677.723,00
5	Kab. Ogan Komering Ilir	119.429.760,00	11.349.969.685,00	414.959.615,00	18.440.550.457,00
6	Kab. Ogan Komering Ulu	543.425.195,00	11.349.969.685,00	1.099.255.004,00	18.448.146.249,00
7	Kota Palembang	-	11.349.969.685,00	-	18.440.550.457,00
8	Kota Pagar Alam	-	11.349.969.685,00	-	18.440.550.457,00
9	Kota Lubuk Linggau	-	11.349.969.685,00	-	18.440.550.457,00
10	Kota Prabumulih	33.174.520,00	11.349.969.685,00	304.309.445,00	18.440.550.457,00
11	Kab. Banyuasin	159.321.720,00	11.349.969.685,00	871.548.772,00	18.782.194.736,00
12	Kab. Ogan Ilir	-	11.349.969.685,00	57.470.735,00	18.440.550.457,00
13	Kab. OKU Timur	77.175.734,00	11.349.969.685,00	371.947.421,00	18.440.550.457,00
14	Kab. OKU Selatan	79.889.920,00	11.349.969.685,00	190.688.960,00	18.440.550.457,00
15	Kab. Empat Lawang	21.888.000,00	11.349.969.685,00	78.324.610,00	18.440.550.457,00
16	Provinsi Sumatera Selatan	1.391.504.648,00	79.449.787.805,00	2.620.732.657,00	129.083.853.204,00
		-	-	-	-
	Bangka Belitung	8.226.091.280,00	162.891.138.921,00	12.187.770.526,00	449.237.423.805,00
1	Kab. Bangka	1.672.329.038,00	25.826.703.145,00	3.705.883.731,00	87.637.880.593,00
2	Kab. Belitung	479.878.720,00	16.200.797.754,00	260.534.240,00	40.252.223.306,00
3	Kota Pangkal Pinang	30.707.200,00	10.859.409.261,00	26.865.230,00	30.030.780.880,00
4	Kab. Bangka Selatan	703.947.388,00	19.841.351.055,00	1.673.511.751,00	45.705.563.916,00
5	Kab. Bangka Tengah	482.746.720,00	19.166.205.680,00	787.195.979,00	56.427.355.231,00
6	Kab. Bangka Barat	2.206.851.348,00	22.726.975.903,00	2.093.634.056,00	57.458.925.360,00
7	Kab. Belitung Timur	1.031.333.600,00	15.691.468.338,00	1.207.964.480,00	41.534.408.724,00
8	Provinsi Bangka Belitung	1.618.297.266,00	32.578.227.785,00	2.432.181.059,00	90.190.285.795,00
		-	-	-	-
	Bengkulu	808.150.061,00	20.284.050.531,00	856.132.146,00	58.794.521.811,00
1	Kab. Bengkulu Selatan	4.800.000,00	901.513.357,00	38.400.000,00	2.613.089.858,00
2	Kab. Bengkulu Utara	340.310.326,00	3.480.818.082,00	276.129.321,00	12.755.339.694,00
3	Kab. Rejang Lebong	-	901.513.357,00	-	2.613.089.858,00
4	Kota Bengkulu	-	901.513.357,00	-	2.613.089.858,00
5	Kab. Kaur	3.231.522,00	901.513.357,00	11.575.801,00	2.767.341.298,00
6	Kab. Seluma	167.162.265,00	1.046.802.306,00	94.753.995,00	2.682.763.918,00
7	Kab. Mukomuko	23.928.960,00	901.513.357,00	24.318.776,00	2.613.089.858,00
8	Kab. Lebong	9.500.160,00	901.513.357,00	140.240.000,00	2.613.089.858,00
9	Kab. Kepahiang	1.996.800,00	901.513.357,00	6.144.000,00	2.613.089.858,00
10	Kab. Bengkulu Tengah	103.635.200,00	5.389.026.538,00	108.503.135,00	13.151.633.390,00
11	Provinsi Bengkulu	153.584.828,00	4.056.810.106,00	156.067.118,00	11.758.904.363,00
		-	-	-	-
	Lampung	534.621.723,00	363.239.139,00	495.147.923,00	9.533.801.646,00

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
1	Kab. Lampung Barat	11.212.800,00	11.176.588,00	10.439.275,00	293.347.743,00
2	Kab. Lampung Selatan	4.736.000,00	11.176.588,00	4.143.440,00	293.347.743,00
3	Kab. Lampung Tengah	4.198.400,00	14.610.435,00	34.723.136,00	293.347.743,00
4	Kab. Lampung Utara	-	11.176.588,00	-	293.347.743,00
5	Kab. Lampung Timur	-	11.176.588,00	-	293.347.743,00
6	Kab. Tanggamus	263.178.147,00	140.975.663,00	226.630.199,00	3.805.474.231,00
7	Kab. Tulang Bawang	11.517.680,00	11.176.588,00	29.651.965,00	293.347.743,00
8	Kab. Way Kanan	3.038.560,00	11.176.588,00	30.267.904,00	293.347.743,00
9	Kota Bandar Lampung	-	11.176.588,00	-	293.347.743,00
10	Kota Metro	-	11.176.588,00	-	293.347.743,00
11	Kab. Pesawaran	136.756.480,00	12.062.742,00	33.190.540,00	301.394.170,00
12	Kab. Pringsewu	-	11.176.588,00	-	293.347.743,00
13	Kab. Mesuji	-	11.176.588,00	39.928.280,00	293.347.743,00
14	Kab. Tulang Bawang Barat	-	11.176.588,00	-	293.347.743,00
15	Provinsi Lampung	99.983.656,00	72.647.831,00	86.173.184,00	1.906.760.329,00
		-	-	-	-
	DKI JAKARTA	-	-	-	-
		-	-	-	-
	Jawa Barat (West Java)	443.413.962,00	29.251.714.286,00	1.193.313.867,00	33.760.527.945,00
1	Kab. Bandung	-	468.027.428,00	-	540.168.447,00
2	Kab. Bekasi	-	468.027.428,00	-	540.168.447,00
3	Kab. Bogor	98.472.320,00	11.698.694.031,00	132.645.280,00	12.278.872.994,00
4	Kab. Ciamis	-	468.027.428,00	4.167.262,00	540.168.447,00
5	Kab. Cianjur	20.296.680,00	468.027.428,00	41.727.744,00	549.865.048,00
6	Kab. Cirebon	-	468.027.428,00	-	540.168.447,00
7	Kab. Garut	159.761.600,00	468.027.428,00	210.011.881,00	540.168.447,00
8	Kab. Indramayu	-	468.027.428,00	-	540.168.447,00
9	Kab. Karawang	-	468.027.428,00	-	540.168.447,00
10	Kab. Kuningan	-	468.027.428,00	-	540.168.447,00
11	Kab. Majalengka	-	468.027.428,00	-	540.168.447,00
12	Kab. Purwakarta	2.015.462,00	468.027.428,00	51.111.719,00	540.168.447,00
13	Kab. Subang	-	468.027.428,00	-	540.168.447,00
14	Kab. Sukabumi	60.943.120,00	468.027.428,00	391.504.792,00	543.536.089,00
15	Kab. Sumedang	-	468.027.428,00	-	540.168.447,00
16	Kab. Tasikmalaya	7.893.196,00	470.019.121,00	121.016.960,00	1.752.442.390,00
17	Kota Bandung	-	468.027.428,00	-	540.168.447,00
18	Kota Bekasi	-	468.027.428,00	-	540.168.447,00
19	Kota Bogor	-	468.027.428,00	-	540.168.447,00
20	Kota Cirebon	-	468.027.428,00	-	540.168.447,00
21	Kota Depok	-	468.027.428,00	-	540.168.447,00
22	Kota Sukabumi	-	468.027.428,00	-	540.168.447,00
23	Kota Cimahi	-	468.027.428,00	-	540.168.447,00
24	Kota Tasikmalaya	-	468.027.428,00	-	540.168.447,00
25	Kota Banjar	-	468.027.428,00	-	540.168.447,00
26	Kab. Bandung Barat	10.940.160,00	468.027.428,00	3.081.820,00	540.168.447,00
27	Provinsi Jawa Barat	83.091.424,00	5.850.342.862,00	238.046.409,00	6.752.105.590,00
		-	-	-	-
	Banten	84.975.880,00	719.981.806,00	209.092.115,00	10.109.509.550,00
1	Kab. Lebak	50.622.880,00	287.992.725,00	135.243.200,00	330.835.352,00
2	Kab. Pandeglang	21.440.000,00	41.141.817,00	32.030.492,00	4.290.654.728,00
3	Kab. Serang	-	41.141.817,00	-	577.686.260,00
4	Kab. Tangerang	-	41.141.817,00	-	577.686.260,00
5	Kota Cilegon	-	41.141.817,00	-	577.686.260,00
6	Kota Tangerang	-	41.141.817,00	-	577.686.260,00
7	Kota Serang	-	41.141.817,00	-	577.686.260,00
8	Kota Tangerang Selatan	-	41.141.817,00	-	577.686.260,00

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
9	Provinsi Banten	12.913.000,00	143.996.362,00	41.818.423,00	2.021.901.910,00
		-	-	-	-
	Jawa Tengah (Central Java)	77.322.242,00	177.222.505,00	199.100.208,00	3.516.072.012,00
1	Kab. Banjarnegara	633.320,00	1.840.433,00	2.770.495,00	41.365.553,00
2	Kab. Banyumas	21.670.400,00	1.840.433,00	63.221.473,00	41.365.553,00
3	Kab. Batang	-	1.840.433,00	-	41.365.553,00
4	Kab. Blora	-	1.840.433,00	-	41.365.553,00
5	Kab. Boyolali	-	1.840.433,00	-	41.365.553,00
6	Kab. Brebes	-	1.840.433,00	-	41.365.553,00
7	Kab. Cilacap	5.513.680,00	62.574.731,00	14.818.375,00	1.406.428.807,00
8	Kab. Demak	-	1.840.433,00	-	41.365.553,00
9	Kab. Grobogan	-	1.840.433,00	-	41.365.553,00
10	Kab. Jepara	-	1.840.433,00	-	41.365.553,00
11	Kab. Karanganyar	-	1.840.433,00	-	41.365.553,00
12	Kab. Kebumen	1.944.286,00	1.840.433,00	958.580,00	41.365.553,00
13	Kab. Kendal	-	1.840.433,00	-	41.365.553,00
14	Kab. Klaten	-	1.840.433,00	-	41.365.553,00
15	Kab. Kudus	-	1.840.433,00	-	41.365.553,00
16	Kab. Magelang	-	1.840.433,00	-	41.365.553,00
17	Kab. Pati	-	1.840.433,00	-	41.365.553,00
18	Kab. Pekalongan	4.314.600,00	1.840.433,00	3.145.660,00	41.365.553,00
19	Kab. Pemalang	-	1.840.433,00	-	41.365.553,00
20	Kab. Purbalingga	-	1.840.433,00	-	41.365.553,00
21	Kab. Purworejo	14.542.720,00	22.626.120,00	-	41.365.553,00
22	Kab. Rembang	-	1.840.433,00	-	41.365.553,00
23	Kab. Semarang	-	1.840.433,00	-	41.365.553,00
24	Kab. Sragen	-	1.840.433,00	-	41.365.553,00
25	Kab. Sukoharjo	-	1.840.433,00	-	41.365.553,00
26	Kab. Tegal	-	1.840.433,00	-	41.365.553,00
27	Kab. Temanggung	-	1.840.433,00	-	41.365.553,00
28	Kab. Wonogiri	17.252.380,00	1.840.433,00	75.740.531,00	41.365.553,00
29	Kab. Wonosobo	-	1.840.433,00	-	41.365.553,00
30	Kota Magelang	-	1.840.433,00	-	41.365.553,00
31	Kota Pekalongan	-	1.840.433,00	-	41.365.553,00
32	Kota Salatiga	-	1.840.433,00	-	41.365.553,00
33	Kota Semarang	-	1.840.433,00	-	41.365.553,00
34	Kota Surakarta	-	1.840.433,00	-	41.365.553,00
35	Kota Tegal	-	1.840.433,00	-	41.365.553,00
36	Provinsi Jawa Tengah	11.450.856,00	31.287.365,00	38.445.094,00	703.214.403,00
		-	-	-	-
	DI Yogyakarta	36.901.125,00	100.363,00	38.543.547,00	-
1	Kab. Bantul	-	10.036,00	-	-
2	Kab. Gunung Kidul	-	10.036,00	-	-
3	Kab. Kulon Progo	29.520.900,00	40.146,00	30.834.838,00	-
4	Kab. Sleman	-	10.036,00	-	-
5	Kota Yogyakarta	-	10.036,00	-	-
6	Provinsi DI Yogyakarta	7.380.225,00	20.073,00	7.708.709,00	-
		-	-	-	-
	Jawa Timur (East Java)	139.387.590,00	483.178.325,00	531.562.299,00	924.973.302,00
1	Kab. Bangkalan	-	4.753.297,00	-	9.587.795,00
2	Kab. Banyuwangi	427.520,00	25.520.600,00	160.306.840,00	132.720.393,00
3	Kab. Blitar	32.000,00	7.018.845,00	613.655,00	10.706.710,00
4	Kab. Bojonegoro	-	4.753.297,00	-	9.587.795,00
5	Kab. Bondowoso	-	4.753.297,00	-	9.587.795,00
6	Kab. Gresik	-	4.753.297,00	-	9.587.795,00
7	Kab. Jember	23.148.480,00	15.893.043,00	9.095.135,00	20.841.205,00

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
8	Kab. Jombang	17.606.150,00	119.896.410,00	16.723.200,00	153.308.377,00
9	Kab. Kediri	-	4.753.297,00	-	9.587.795,00
10	Kab. Lamongan	-	4.753.297,00	-	9.587.795,00
11	Kab. Lumajang	3.228.160,00	24.804.480,00	63.384.467,00	27.461.315,00
12	Kab. Madiun	8.350.840,00	4.753.297,00	6.088.320,00	9.587.795,00
13	Kab. Magetan	-	4.753.297,00	-	9.587.795,00
14	Kab. Malang	-	4.753.297,00	-	9.587.795,00
15	Kab. Mojokerto	-	6.223.574,00	-	14.199.147,00
16	Kab. Nganjuk	-	4.753.297,00	-	9.587.795,00
17	Kab. Ngawi	-	4.753.297,00	-	9.587.795,00
18	Kab. Pacitan	7.495.680,00	21.284.529,00	6.557.845,00	21.626.282,00
19	Kab. Pamekasan	-	4.753.297,00	-	9.587.795,00
20	Kab. Pasuruan	9.374.440,00	24.103.960,00	6.843.550,00	24.192.140,00
21	Kab. Ponorogo	7.540.200,00	4.753.297,00	5.497.345,00	9.587.795,00
22	Kab. Probolinggo	-	4.753.297,00	-	9.587.795,00
23	Kab. Sampang	-	4.753.297,00	-	9.587.795,00
24	Kab. Sidoarjo	-	4.753.297,00	-	9.587.795,00
25	Kab. Situbondo	-	4.753.297,00	-	9.587.795,00
26	Kab. Sumenep	-	4.753.297,00	-	9.587.795,00
27	Kab. Trenggalek	36.579.840,00	12.651.259,00	156.436.464,00	12.739.172,00
28	Kab. Tuban	-	4.753.297,00	-	9.587.795,00
29	Kab. Tulungagung	-	4.753.297,00	-	51.814.577,00
30	Kota Blitar	-	4.753.297,00	-	9.587.795,00
31	Kota Kediri	-	4.753.297,00	-	9.587.795,00
32	Kota Madiun	-	4.753.297,00	-	9.587.795,00
33	Kota Malang	-	4.753.297,00	-	9.587.795,00
34	Kota Mojokerto	-	4.753.297,00	-	19.119.309,00
35	Kota Pasuruan	-	4.753.297,00	-	9.587.795,00
36	Kota Probolinggo	-	4.753.297,00	-	9.587.795,00
37	Kota Surabaya	-	4.753.297,00	-	9.587.795,00
38	Kota Batu	-	4.753.297,00	-	9.587.795,00
39	Provinsi Jawa Timur	25.604.280,00	87.936.012,00	100.015.478,00	177.374.210,00
		-	-	-	-
	Kalimantan Barat (West Kalimantan)	8.105.675.829,00	28.366.678.904,00	10.174.650.729,00	82.761.444.095,00
1	Kab. Bengkayang	86.093.000,00	872.820.889,00	85.630.020,00	2.708.350.006,00
2	Kab. Landak	278.578.534,00	892.969.073,00	492.518.222,00	2.596.269.418,00
3	Kab. Kapuas Hulu	734.358.040,00	872.820.889,00	434.298.798,00	2.546.505.972,00
4	Kab. Ketapang	4.424.200.770,00	9.294.336.162,00	4.088.123.584,00	29.934.117.317,00
5	Kab. Pontianak	132.572.160,00	872.820.889,00	271.723.916,00	2.546.505.972,00
6	Kab. Sambas	90.352.680,00	872.820.889,00	76.646.535,00	2.708.350.006,00
7	Kab. Sanggau	598.115.520,00	2.905.008.108,00	1.521.512.849,00	5.343.181.586,00
8	Kab. Sintang	117.807.360,00	872.820.889,00	386.157.380,00	2.546.505.972,00
9	Kota Pontianak	-	872.820.889,00	-	2.546.505.972,00
10	Kota Singkawang	5.377.600,00	872.820.889,00	3.920.630,00	2.546.505.972,00
11	Kab. Sekadau	23.289.840,00	872.820.889,00	15.249.010,00	2.546.839.166,00
12	Kab. Melawi	109.440.000,00	872.820.889,00	360.093.755,00	2.546.505.972,00
13	Kab. Kayong Utara	5.094.120,00	872.820.889,00	234.559.896,00	2.546.505.972,00
14	Kab. Kubu Raya	57.023.200,00	872.820.889,00	326.408.077,00	2.546.505.972,00
15	Provinsi Kalimantan Barat	1.443.373.005,00	5.673.335.782,00	1.877.808.057,00	16.552.288.820,00
		-	-	-	-
	Kalimantan Tengah (Central Kalimantan)	9.938.807.632,00	109.189.873.789,00	14.390.232.420,00	309.540.545.746,00
1	Kab. Barito Selatan	870.840.776,00	6.897.890.126,00	1.108.719.190,00	21.257.386.284,00
2	Kab. Barito Utara	2.232.228.250,00	11.424.436.837,00	3.736.688.457,00	20.006.489.139,00
3	Kab. Kapuas	969.885.656,00	4.503.815.397,00	827.827.525,00	24.829.854.274,00
4	Kab. Kotawaringin Barat	13.905.640,00	3.359.688.424,00	13.107.272,00	9.662.909.214,00
5	Kab. Kotawaringin Timur	67.178.267,00	4.182.518.599,00	162.821.505,00	9.592.702.179,00

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
6	Kota Palangkaraya	64.016.000,00	3.359.688.424,00	9.263.275,00	9.540.806.946,00
7	Kab. Barito Timur	606.774.296,00	7.683.210.395,00	1.258.659.821,00	16.705.387.182,00
8	Kab. Murung Raya	2.661.105.522,00	25.458.158.176,00	2.890.380.013,00	77.616.016.818,00
9	Kab. Pulang Pisau	1.171.200,00	3.359.688.424,00	853.860,00	9.524.324.484,00
10	Kab. Gunung Mas	174.093.200,00	3.359.688.424,00	758.096.373,00	9.524.324.484,00
11	Kab. Lamandau	122.826.444,00	3.514.708.747,00	193.043.367,00	10.717.030.785,00
12	Kab. Sukamara	-	3.359.688.424,00	41.215.219,00	9.524.324.484,00
13	Kab. Katingan	141.490.480,00	3.478.840.670,00	486.641.286,00	9.606.555.839,00
14	Kab. Seruyan	34.731.520,00	3.409.877.962,00	26.892.200,00	9.524.324.484,00
15	Provinsi Kalimantan Tengah	1.978.560.381,00	21.837.974.760,00	2.876.023.057,00	61.908.109.150,00
		-	-	-	-
	Kalimantan Selatan (South Kalimantan)	6.850.538.397,00	1.531.338.021.493,00	7.563.262.863,00	2.523.205.002.796,00
1	Kab. Banjar	526.172.048,00	103.021.504.039,00	498.027.013,00	183.753.556.621,00
2	Kab. Barito Kuala	-	51.044.600.716,00	50.105.685,00	84.106.833.426,00
3	Kab. Hulu Sungai Selatan	271.811.818,00	55.972.961.212,00	265.118.498,00	89.367.684.746,00
4	Kab. Hulu Sungai Tengah	81.651.840,00	51.044.600.716,00	76.894.653,00	84.106.833.426,00
5	Kab. Hulu Sungai Utara	-	51.044.600.716,00	-	84.106.833.426,00
6	Kab. Kotabaru	2.050.448.833,00	106.172.607.916,00	1.291.958.165,00	152.890.084.167,00
7	Kab. Tabalong	259.606.240,00	168.990.914.689,00	394.697.023,00	256.272.275.798,00
8	Kab. Tanah Laut	608.599.830,00	160.859.779.513,00	885.712.746,00	286.315.246.803,00
9	Kab. Tapin	480.031.970,00	83.870.591.456,00	498.922.864,00	154.257.675.839,00
10	Kota Banjar Baru	105.715.910,00	61.473.284.710,00	112.714.626,00	84.106.833.426,00
11	Kota Banjarmasin	-	51.044.600.716,00	-	84.106.833.426,00
12	Kab. Balangan	166.565.986,00	161.930.901.299,00	300.944.452,00	229.376.746.072,00
13	Kab. Tanah Bumbu	940.855.108,00	118.599.469.495,00	1.685.535.702,00	245.796.565.060,00
14	Provinsi Kalimantan Selatan	1.359.078.814,00	306.267.604.300,00	1.502.631.436,00	504.641.000.560,00
		-	-	-	-
	Kalimantan Timur (East Kalimantan)	20.202.749.467,00	3.377.782.266.435,00	38.692.173.326,00	5.559.780.070.338,00
1	Kab. Berau	728.493.164,00	159.911.943.422,00	1.914.236.036,00	302.589.104.200,00
2	Kab. Bulungan	836.408.140,00	105.988.960.607,00	1.304.210.811,00	177.302.495.943,00
3	Kab. Kutai Kartanegara	5.873.038.503,00	405.114.580.258,00	5.727.828.722,00	888.567.427.618,00
4	Kab. Kutai Barat	5.078.472.906,00	252.436.754.568,00	9.859.324.034,00	362.563.861.565,00
5	Kab. Kutai Timur	1.572.437.954,00	637.819.947.983,00	5.564.475.687,00	882.537.473.876,00
6	Kab. Malinau	127.184.000,00	115.036.515.032,00	989.310.506,00	196.259.835.477,00
7	Kab. Nunukan	221.722.720,00	104.851.172.386,00	357.890.094,00	172.917.359.789,00
8	Kab. Paser	464.720.195,00	240.876.571.698,00	3.067.839.686,00	359.265.715.472,00
9	Kota Balikpapan	27.683.854,00	103.931.762.044,00	18.247.154,00	171.070.156.010,00
10	Kota Bontang	414.851.465,00	103.931.762.044,00	396.841.963,00	171.176.225.087,00
11	Kota Samarinda	467.982.274,00	136.859.612.796,00	934.358.458,00	242.630.230.105,00
12	Kota Tarakan	-	103.931.762.044,00	39.680.000,00	171.070.156.010,00
13	Kab. Penajam Paser Utara	242.873.275,00	105.052.668.214,00	546.650.192,00	173.109.920.982,00
14	Kab. Tana Tidung	115.525.052,00	126.481.800.051,00	232.845.317,00	176.764.094.135,00
15	Provinsi Kalimantan Timur	4.031.355.965,00	675.556.453.288,00	7.738.434.666,00	1.111.956.014.069,00
		-	-	-	-
	Sulawesi Utara (North Sulawesi)	1.696.853.020,00	2.239.265.649,00	1.138.564.491,00	7.186.517.729,00
1	Kab. Bolaang Mongondow	184.902.598,00	63.979.018,00	28.487.183,00	205.329.078,00
2	Kab. Minahasa	-	63.979.018,00	23.169.600,00	205.329.078,00
3	Kab. Sangihe	8.932.062,00	63.979.018,00	44.893.163,00	205.329.078,00
4	Kota Bitung	4.218.844,00	63.979.018,00	3.018.365,00	238.883.183,00
5	Kota Manado	114.680,00	63.979.018,00	105.455,00	205.329.078,00
6	Kab. Kepulauan Talaud	8.932.062,00	63.979.018,00	-	205.329.078,00
7	Kab. Minahasa Selatan	20.969.963,00	63.979.018,00	21.108.130,00	205.329.078,00
8	Kota Tomohon	-	63.979.018,00	-	205.329.078,00
9	Kab. Minahasa Utara	44.126.328,00	63.979.018,00	44.453.380,00	2.188.184.273,00
10	Kab. Kep. Siau Tagulandang Biaro	-	63.979.018,00	-	205.329.078,00
11	Kota Kotamobagu	-	63.979.018,00	-	205.329.078,00

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
12	Kab. Bolaang Mongondow Utara	3.956.480,00	204.527.589,00	143.361.715,00	205.329.078,00
13	Kab. Minahasa Tenggara	32.839.800,00	63.979.018,00	17.794.980,00	205.329.078,00
14	Kab. Bolaang Mongondow Timur	1.047.450.044,00	755.157.694,00	565.361.875,00	858.197.791,00
15	Kab. Bolaang Mongondow Selatan	10.240.000,00	63.979.018,00	47.097.312,00	205.329.078,00
16	Provinsi Sulawesi Utara	330.170.159,00	447.853.132,00	199.713.333,00	1.437.303.546,00
		-	-	-	-
	Gorontalo	864.933.521,00	-	428.086.461,00	98.714.000,00
1	Kab. Boalemo	1.254.400,00	-	10.974.530,00	7.897.120,00
2	Kab. Gorontalo	228.668.903,00	-	50.430.345,00	7.897.120,00
3	Kota Gorontalo	-	-	-	7.897.120,00
4	Kab. Pohuwato	355.509.970,00	-	143.608.292,00	39.485.600,00
5	Kab. Bone Bolango	92.124.296,00	-	115.593.194,00	7.897.120,00
6	Kab. Gorontalo Utara	18.300.160,00	-	32.639.390,00	7.897.120,00
7	Provinsi Gorontalo	169.075.792,00	-	74.840.710,00	19.742.800,00
		-	-	-	-
	Sulawesi Tengah (Central Sulawesi)	2.761.304.669,00	2.714.699.030,00	4.271.139.507,00	31.570.467.303,00
1	Kab. Banggai	594.708.160,00	240.189.739,00	290.068.725,00	1.262.818.692,00
2	Kab. Banggai Kepulauan	-	105.151.078,00	-	1.262.818.692,00
3	Kab. Bulu	162.641.595,00	105.151.078,00	130.957.450,00	1.262.818.692,00
4	Kab. Toli-Toli	70.917.755,00	105.151.078,00	491.118.105,00	1.262.818.692,00
5	Kab. Donggala	75.817.801,00	105.151.078,00	387.465.347,00	1.262.818.692,00
6	Kab. Morowali	795.071.167,00	1.002.394.164,00	1.613.773.672,00	12.628.186.922,00
7	Kab. Poso	73.811.040,00	105.151.078,00	89.719.680,00	1.262.818.692,00
8	Kota Palu	64.455.132,00	105.151.078,00	49.549.138,00	1.262.818.692,00
9	Kab. Parigi Moutong	199.460.829,00	105.151.078,00	198.992.152,00	1.262.818.692,00
10	Kab. Tojo Una Una	208.531.200,00	105.151.078,00	159.518.880,00	1.262.818.692,00
11	Kab. Sigi	-	105.151.078,00	7.185.570,00	1.262.818.692,00
12	Provinsi Sulawesi Tengah	515.889.990,00	525.755.425,00	852.790.788,00	6.314.093.461,00
		-	-	-	-
	Sulawesi Selatan (South Sulawesi)	1.802.703.924,00	35.472.314.539,00	2.067.608.829,00	70.314.898.807,00
1	Kab. Bantaeng	-	616.909.818,00	-	1.222.867.805,00
2	Kab. Barru	10.880.000,00	616.909.818,00	13.369.945,00	1.222.867.805,00
3	Kab. Bone	18.714.920,00	659.874.482,00	14.221.025,00	1.222.867.805,00
4	Kab. Bulukumba	-	616.909.818,00	-	1.222.867.805,00
5	Kab. Enrekang	9.912.800,00	616.909.818,00	15.451.235,00	1.222.867.805,00
6	Kab. Gowa	-	616.909.818,00	-	1.222.867.805,00
7	Kab. Jeneponto	2.296.320,00	616.909.818,00	1.205.400,00	1.222.867.805,00
8	Kab. Luwu	122.931.440,00	616.909.818,00	242.718.510,00	1.222.867.805,00
9	Kab. Luwu Utara	114.693.747,00	616.909.818,00	241.114.931,00	1.222.867.805,00
10	Kab. Maros	8.224.480,00	616.909.818,00	13.721.505,00	1.242.937.315,00
11	Kab. Pangkajene Kepulauan	14.060.225,00	616.909.818,00	9.546.600,00	1.226.693.892,00
12	Kab. Pinrang	-	616.909.818,00	-	1.222.867.805,00
13	Kab. Kepulauan Selayar	-	616.909.818,00	-	1.222.867.805,00
14	Kab. Sidenreng Rappang	34.060.800,00	616.909.818,00	31.289.195,00	1.222.867.805,00
15	Kab. Sinjai	5.533.440,00	616.909.818,00	3.128.615,00	1.222.867.805,00
16	Kab. Soppeng	-	616.909.818,00	-	1.222.867.805,00
17	Kab. Takalar	5.922.360,00	616.909.818,00	3.439.170,00	1.222.867.805,00
18	Kab. Tana Toraja	59.366.056,00	616.909.818,00	34.456.832,00	1.222.867.805,00
19	Kab. Wajo	2.383.360,00	616.909.818,00	2.189.390,00	1.222.867.805,00
20	Kota Pare-pare	-	616.909.818,00	-	1.222.867.805,00
21	Kota Makassar	-	616.909.818,00	-	1.222.867.805,00
22	Kota Palopo	23.214.080,00	616.909.818,00	12.185.740,00	1.222.867.805,00
23	Kab. Luwu Timur	1.035.463.966,00	14.145.961.153,00	1.027.065.861,00	28.031.534.179,00
24	Kab. Toraja Utara	19.434.505,00	616.909.818,00	3.045.952,00	1.293.397.557,00
25	Provinsi Sulawesi Selatan	315.611.425,00	7.094.462.908,00	399.458.923,00	14.062.979.764,00
		-	-	-	-

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
	Sulawesi Barat (West Sulawesi)	34.053.400,00	-	127.153.747,00	-
1	Kab. Majene	-	-	-	-
2	Kab. Mamuju	22.621.920,00	-	91.904.000,00	-
3	Kab. Polewali Mandar	3.200.000,00	-	-	-
4	Kab. Mamasa	1.420.800,00	-	5.015.220,00	-
5	Kab. Mamuju Utara	-	-	6.159.160,00	-
6	Provinsi Sulawesi Barat	6.810.680,00	-	24.075.367,00	-
		-	-	-	-
	Sulawesi Tenggara (South east Sulawesi)	2.784.330.305,00	33.097.603.529,00	4.580.857.284,00	96.492.761.539,00
1	Kab. Buton	120.087.840,00	1.797.449.034,00	132.815.296,00	9.322.549.414,00
2	Kab. Konawe	589.408.120,00	1.191.020.769,00	1.133.610.795,00	3.994.742.310,00
3	Kab. Kolaka	347.866.598,00	10.937.589.748,00	400.538.641,00	17.238.590.202,00
4	Kab. Muna	-	1.191.020.769,00	1.337.770,00	3.508.827.692,00
5	Kota Kendari	-	1.191.020.769,00	4.715.883,00	3.508.827.692,00
6	Kota Bau-bau	-	1.191.020.769,00	67.848.051,00	3.508.827.692,00
7	Kab. Konawe Selatan	218.874.839,00	2.275.405.123,00	203.944.993,00	6.956.622.763,00
8	Kab. Bombana	89.435.579,00	1.850.855.080,00	493.117.290,00	8.388.401.896,00
9	Kab. Wakatobi	-	1.191.020.769,00	-	3.508.827.692,00
10	Kab. Kolaka Utara	120.722.450,00	1.221.102.024,00	333.682.996,00	5.838.662.587,00
11	Kab. Konawe Utara	790.301.057,00	1.318.463.673,00	879.555.698,00	7.910.501.598,00
12	Kab. Buton Utara	32.827.040,00	1.191.020.769,00	17.232.460,00	3.508.827.692,00
13	Provinsi Sulawesi Tenggara	474.806.782,00	6.550.614.233,00	912.457.411,00	19.298.552.309,00
		-	-	-	-
	Bali	-	-	-	-
1	Kab. Badung	-	-	-	-
2	Kab. Bangli	-	-	-	-
3	Kab. Buleleng	-	-	-	-
4	Kab. Gianyar	-	-	-	-
5	Kab. Jembrana	-	-	-	-
6	Kab. Karangasem	-	-	-	-
7	Kab. Klungkung	-	-	-	-
8	Kab. Tabanan	-	-	-	-
9	Kota Denpasar	-	-	-	-
10	Provinsi Bali	-	-	-	-
		-	-	-	-
	Nusa Tenggara Barat (West Nusa Tengg)	2.360.482.483,00	224.925.079.616,00	3.192.215.483,00	199.395.001.193,00
1	Kab. Bima	135.057.117,00	9.996.670.205,00	252.550.624,00	8.882.487.164,00
2	Kab. Dompu	80.746.240,00	9.996.670.205,00	76.113.878,00	8.862.000.053,00
3	Kab. Lombok Barat	14.412.800,00	9.996.670.205,00	106.833.020,00	8.862.000.053,00
4	Kab. Lombok Tengah	3.951.360,00	9.996.670.205,00	2.074.170,00	8.862.000.053,00
5	Kab. Lombok Timur	-	9.996.670.205,00	-	8.862.000.053,00
6	Kab. Sumbawa	753.467.372,00	9.996.855.378,00	1.153.542.224,00	8.863.755.081,00
7	Kota Mataram	-	9.996.670.205,00	-	8.862.000.053,00
8	Kota Bima	12.800.000,00	9.996.670.205,00	-	8.862.000.053,00
9	Kab. Sumbawa Barat	903.642.739,00	89.969.846.674,00	963.073.304,00	79.735.758.338,00
10	Kab. Lombok Utara	-	9.996.670.205,00	-	8.862.000.053,00
11	Provinsi Nusa Tenggara Barat	456.404.855,00	44.985.015.924,00	638.028.263,00	39.879.000.239,00
		-	-	-	-
	Nusa Tenggara Timur (East Nusa Tengg)	297.468.834,00	834.534.377,00	442.482.838,00	1.264.037.821,00
1	Kab. Alor	9.600.000,00	16.565.564,00	17.637.655,00	20.383.965,00
2	Kab. Belu	70.037.360,00	231.452.336,00	201.649.910,00	262.443.860,00
3	Kab. Ende	14.905.600,00	16.565.564,00	18.648.315,00	20.383.965,00
4	Kab. Flores Timur	-	16.565.564,00	-	20.383.965,00
5	Kab. Kupang	-	16.565.564,00	4.161.115,00	41.131.965,00
6	Kab. Lembata	-	16.565.564,00	-	20.383.965,00
7	Kab. Manggarai	15.341.042,00	41.730.816,00	10.804.850,00	61.879.965,00

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
8	Kab. Ngada	-	16.565.564,00	-	20.383.965,00
9	Kab. Sikka	-	16.565.564,00	-	20.383.965,00
10	Kab. Sumba Barat	-	16.565.564,00	-	20.383.965,00
11	Kab. Sumba Timur	-	16.565.564,00	-	20.383.965,00
12	Kab. Timor Tengah Selatan	1.203.200,00	23.975.564,00	10.526.600,00	41.131.965,00
13	Kab. Timor Tengah Utara	-	16.565.564,00	5.787.600,00	265.222.731,00
14	Kota Kupang	-	16.565.564,00	-	20.383.965,00
15	Kab. Rote Ndao	24.720.640,00	16.565.564,00	26.560.128,00	20.383.965,00
16	Kab. Manggarai Barat	47.885.613,00	16.565.564,00	32.222.575,00	41.131.965,00
17	Kab. Nagekeo	-	16.565.564,00	-	20.383.965,00
18	Kab. Sumba Barat Daya	-	16.565.564,00	-	20.383.965,00
19	Kab. Sumba Tengah	-	16.565.564,00	-	20.383.965,00
20	Kab. Manggarai Timur	54.522.252,00	90.105.426,00	28.032.200,00	61.879.965,00
21	Kab. Sabu Raijua	-	16.565.564,00	-	20.383.965,00
22	Provinsi Nusa Tenggara Timur	59.253.127,00	165.655.647,00	86.451.890,00	203.839.895,00
		-	-	-	-
	Maluku	61.580.011,00	1.872.051.153,00	271.544.324,00	4.233.597.725,00
1	Kab. Maluku Tenggara Barat	8.370.360,00	74.882.046,00	35.571.725,00	169.343.895,00
2	Kab. Maluku Tengah	1.119.520,00	74.882.046,00	16.793.280,00	169.343.895,00
3	Kab. Maluku Tenggara	1.216.000,00	74.882.046,00	-	169.343.895,00
4	Kab. Pulau Buru	-	74.882.046,00	-	169.343.895,00
5	Kota Ambon	-	74.882.046,00	-	169.343.895,00
6	Kab. Seram Bagian Barat	16.236.920,00	74.882.046,00	60.548.110,00	169.343.895,00
7	Kab. Seram Bagian Timur	-	74.882.046,00	-	169.343.895,00
8	Kab. Kepulauan Aru	-	74.882.046,00	-	169.343.895,00
9	Kota Tual	-	74.882.046,00	-	169.343.895,00
10	Kab. Maluku Barat Daya	27.178.091,00	748.820.462,00	106.908.454,00	1.693.439.195,00
11	Kab. Buru Selatan	-	74.882.046,00	-	169.343.895,00
12	Provinsi Maluku	7.459.120,00	374.410.231,00	51.722.755,00	846.719.580,00
		-	-	-	-
	Maluku Utara (North Maluku)	1.730.186.004,00	123.032.208.320,00	2.882.475.864,00	170.409.938.806,00
1	Kab. Halmahera Tengah	125.297.960,00	6.151.610.416,00	135.307.410,00	9.014.354.940,00
2	Kab. Halmahera Barat	6.318.080,00	6.151.610.416,00	27.924.575,00	8.520.496.940,00
3	Kota Ternate	-	6.151.610.416,00	-	8.520.496.940,00
4	Kab. Halmahera Timur	492.826.852,00	28.579.266.179,00	875.589.205,00	47.678.874.593,00
5	Kota Tidore Kepulauan	-	6.151.610.416,00	18.924.520,00	8.520.496.940,00
6	Kab. Kepulauan Sula	290.180.448,00	6.151.610.416,00	614.626.947,00	8.520.496.940,00
7	Kab. Halmahera Selatan	171.856.772,00	16.189.858.162,00	334.054.634,00	22.725.444.595,00
8	Kab. Halmahera Utara	313.605.918,00	16.746.979.819,00	300.406.361,00	14.306.792.216,00
9	Kab. Pulau Morotai	-	6.151.610.416,00	13.322.855,00	8.520.496.940,00
10	Provinsi Maluku Utara	330.099.974,00	24.606.441.664,00	562.319.357,00	34.081.987.762,00
		-	-	-	-
	Papua	2.746.419.989,00	1.355.389.683.365,00	4.997.346.981,00	1.315.582.414.099,00
1	Kab. Biak Numfor	-	19.362.709.762,00	-	18.794.034.487,00
2	Kab. Jayapura	20.110.640,00	19.362.709.762,00	32.826.185,00	18.794.034.487,00
3	Kab. Jayawijaya	44.415.600,00	19.362.709.762,00	24.611.055,00	18.794.034.487,00
4	Kab. Merauke	-	19.362.709.762,00	-	18.794.034.487,00
5	Kab. Mimika	616.126.212,00	542.155.873.353,00	1.126.435.833,00	526.232.965.642,00
6	Kab. Nabire	236.071.520,00	19.362.709.762,00	224.753.120,00	18.794.034.487,00
7	Kab. Paniai	424.201.993,00	19.362.709.762,00	332.438.582,00	18.794.034.487,00
8	Kab. Puncak Jaya	61.751.222,00	19.362.709.762,00	98.395.535,00	18.794.034.487,00
9	Kab. Kepulauan Yapen	3.198.080,00	19.362.709.762,00	16.787.680,00	18.794.034.487,00
10	Kota Jayapura	-	19.362.709.762,00	-	18.794.034.487,00
11	Kab. Sarmi	393.564.343,00	19.362.709.762,00	1.666.827.267,00	18.794.034.487,00
12	Kab. Keerom	225.202.954,00	19.362.709.762,00	106.861.331,00	18.794.034.487,00
13	Kab. Yahukimo	-	19.362.709.762,00	-	18.794.034.487,00

No	Province/Regency/City	2010 DISTRIBUTION		2011 DISTRIBUTION	
		LANDRENT	ROYALTY	LANDRENT	ROYALTY
14	Kab. Pegunungan Bintang	86.948.173,00	19.362.709.762,00	302.813.244,00	18.794.034.487,00
15	Kab. Tolikara	73.249.280,00	19.362.709.762,00	67.288.830,00	18.794.034.487,00
16	Kab. Boven Digoel	-	19.362.709.762,00	-	18.794.034.487,00
17	Kab. Mappi	-	19.362.709.762,00	-	18.794.034.487,00
18	Kab. Asmat	-	19.362.709.762,00	-	18.794.034.487,00
19	Kab. Waropen	42.918.400,00	19.362.709.762,00	41.401.430,00	18.794.034.487,00
20	Kab. Supiori	-	19.362.709.762,00	-	18.794.034.487,00
21	Kab. Mamberamo Raya	-	19.362.709.762,00	-	18.794.034.487,00
22	Kab. Mamberamo Tengah	-	19.362.709.762,00	-	18.794.034.487,00
23	Kab. Yalimo	-	19.362.709.762,00	-	18.794.034.487,00
24	Kab. Lanny Jaya	-	19.362.709.762,00	-	18.794.034.487,00
25	Kab. Nduga	-	19.362.709.762,00	-	18.794.034.487,00
26	Kab. Puncak	-	19.362.709.762,00	-	18.794.034.487,00
27	Kab. Dogiyai	-	19.362.709.762,00	-	18.794.034.487,00
28	Kab. Intan Jaya	-	19.362.709.762,00	-	18.794.034.487,00
29	Kab. Deiyai	-	19.362.709.762,00	-	18.794.034.487,00
30	Provinsi Papua	518.661.572,00	271.077.936.676,00	955.906.889,00	263.116.482.821,00
		-	-	-	-
	Papua Barat (West Papua)	410.827.525,00	5.866.511.050,00	1.399.037.602,00	7.790.149.156,00
1	Kab. Sorong	31.815.920,00	234.660.442,00	58.044.290,00	311.605.966,00
2	Kab. Manokwari	11.616.000,00	234.660.442,00	243.351.680,00	311.605.966,00
3	Kab. Fak Fak	15.520.000,00	234.660.442,00	36.006.400,00	311.605.966,00
4	Kota Sorong	-	234.660.442,00	-	311.605.966,00
5	Kab. Sorong Selatan	7.628.800,00	234.660.442,00	126.843.358,00	311.605.966,00
6	Kab. Raja Ampat	157.132.525,00	2.346.604.420,00	176.620.059,00	3.104.286.224,00
7	Kab. Teluk Bintuni	4.920.320,00	234.660.442,00	216.584.320,00	323.379.406,00
8	Kab. Teluk Wondama	-	234.660.442,00	-	311.605.966,00
9	Kab. Kaimana	128.755.200,00	234.660.442,00	126.948.780,00	311.605.966,00
10	Kab. Maybrat	-	234.660.442,00	94.582.016,00	311.605.966,00
11	Kab. Tambraw	-	234.660.442,00	63.507.200,00	311.605.966,00
12	Provinsi Papua Barat	53.438.760,00	1.173.302.210,00	256.549.499,00	1.558.029.832,00
	TOTAL	86.222.460.666,00	7.666.007.196.533,00	138.488.638.620,00	11.795.770.503.455,00

*) Distribution include escrow account

APPENDIX H

REPORT OF REGIONAL REVENUE OF EAST KALIMANTAN PROVINCE AND KUTAI KARTANEGARA PROVINCE

LAPORAN PENERIMAAN DAERAH BAGIAN PROVINSI KALTIM DARI DBH SUMBER DAYA ALAM DAN PERTAMBANGAN UMUM MINYAK BUMI

GAS BUMPS

TAHUN	TRIWULAN I		TRIWULAN II		TRIWULAN III		TRIWULAN IV		CADANGAN		KURANG BAYAR		J U M L A H
	(Rp)	(Rp)											
2010	273,275,348,600		273,275,348,600		317,970,582,208		338,020,160,760		451,786,657,139		382,049,711,408		2,036,377,808,715
2011	383,616,357,400		383,616,357,400		424,837,954,252		698,617,762,888		446,557,557,717		180,506,704,170		2,517,752,693,827

ROYALTY

TAHUN	TRIWULAN I		TRIWULAN II		TRIWULAN III		TRIWULAN IV		CADANGAN		KURANG BAYAR		J U M L A H
	(RD)	(Rp)	(RD)	(Rp)	(RD)	(Rp)	(RD)	(Rp)	(RD)	(Rp)	(RD)	(Rp)	
2010	115,401,355,760	115,401,355,760	134,010,954,429	134,010,954,429	305,889,531,424	305,889,531,424	21,601,965,539	21,601,965,539	-	-	-	-	692,305,162,912
2011	149,466,264,360	112,099,698,270	244,320,035,820	313,534,480,353	4,853,255,915	193,597,520,223	-	-	2010	-	1,017,871,254,941		

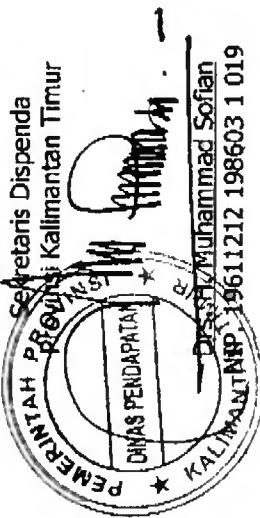
LINDRENT

TAHUN	TRIWULAN I (RD)	TRIWULAN II (RD)	TRIWULAN III (RD)	TRIWULAN IV (RD)	CADANGAN (RD)	KURANG BAYAR (RD)	JUMLAH
2010	727,953,720	727,953,720	1,124,537,230	1,354,431,709	328,507,734	-	4,263,384,113
2011	868,201,520	651,151,140	2,321,852,901	3,130,174,993	96,479,586	1,294,726,804	8,362,586,944

PBB MIGAS

TAHUN	JUMLAH (Rp)	KURANG BAYAR (Rp)	RENTANG TAHUN
2010	363,561,846,377	-	-
2011	413,747,088,548	-	-

Samarinda, 22 Januari 2014

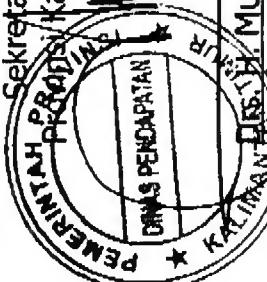


**LAPORAN PENERIMAAN PAJAK DAERAH PROVINSI KALIMANTAN TIMUR
DARI PERUSAHAAN MIGAS DAN PERTAMBANGAN UMUM**

NO	JENIS PENERIMAAN	2010 (Rp)	2011 (Rp)
1	PAJAK AIR BAWAH TANAH	7,231,260,121.00	2,328,176,317.00
2	PAJAK AIR PERMUKAAN	4,429,103,262.00	4,967,090,824.00
3	PAJAK ALAT BERAT	30,143,348,256.15	36,951,413,689.00
4	PAJAK BBNKB	36,599,132,742.00	64,325,056,256.00
	J U M L A H	78,402,844,381.15	108,571,737,086.00

Samarinda, 23 Januari 2014

Sekretaris Dispenda
PROVINSI KALIMANTAN TIMUR


 * PEMERINTAH PROVINSI KALIMANTAN TIMUR
 DEPARTEMEN KEUANGAN
 DILANSUNGKAN
 23 JANUARI 2014
 H. Muhammad Sofian
 NIP. 19611212 198603 1 019

II. Laporan Penerimaan Pemerintah Daerah

1. Dana Bagi Hasil dari Sumber Daya Alam

Dana Bagi Hasil (DBH) Minyak dan Gas Bumi

Tahun	Triwulan I	Triwulan II	Triwulan III	Triwulan IV	Triwulan V*
2010	1.200.969.737.883	1.605.171.595.483	2.474.734.319.762	3.015.551.064.321	-
2011	1.880.484.067.111	1.880.484.067.111	2.376.439.735.494	3.316.439.714.781	-

* yaitu Dana dari **Escrow Account** yang dibayarkan di Triwulan I tahun berikutnya

Dana Bagi Hasil (DBH) Pertambangan Royalty dan Iuran Tetap

Tahun	Triwulan I	Triwulan II	Triwulan III	Triwulan IV	Triwulan V*
2010	84.044.279.492	139.050.059.692	293.954.026.632	435.611.618.125	-
2011	174.207.190.642	174.207.190.642	381.371.019.925	782.913.019.672	-

* yaitu Dana dari **Escrow Account** yang dibayarkan di Triwulan I tahun berikutnya

2. Penerimaan Asli Daerah dari Perusahaan Minyak dan Gas Bumi dan Pertambangan

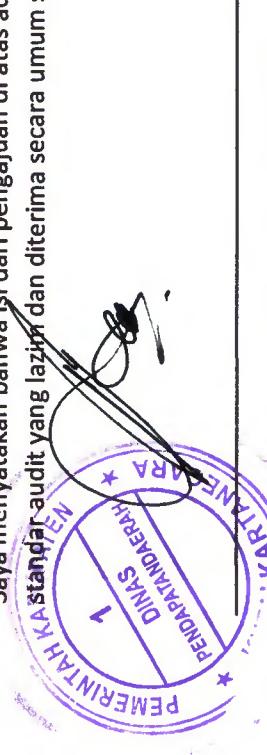
Dari Perusahaan Minyak dan Gas Bumi

Jenis Penerimaan	2010	2011
PDRD Kabupaten		
- Pajak Air Bawah Tanah	2.301.358.309,50	1.922.749.266,00
- PPJ non PLN		
- Retribusi HO		
- Pajak Reklame		
- Pajak Katering		
PDRD Provinsi		
- Pajak Air Permukaan		
- Pajak Alat Berat		
- Pajak BBNKB / balik nama		

Dari Perusahaan Pertambangan

Jenis Penerimaan	2010	2011
PDRD Kabupaten		
- Pajak Air Bawah Tanah	-	90.750.640,00
- PPJ non PLN	60.212.040,00	-
- Retribusi HO	-	-
- Pajak Reklame	-	1.085.000,00
- Pajak Katering	-	-
PDRD Provinsi		
- Pajak Air Permukaan	-	-
- Pajak Alat Berat	-	-
- Pajak BBNKB / balik nama	-	-

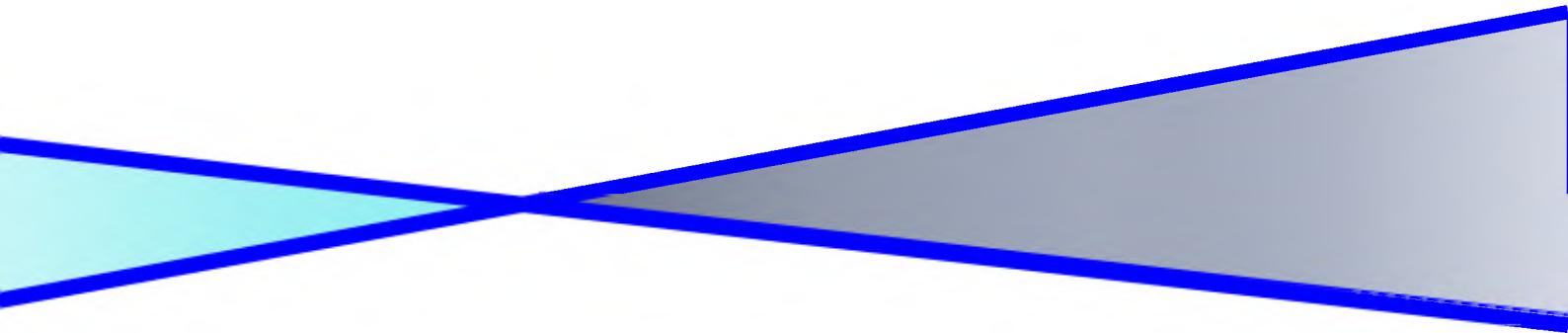
Saya menyatakan bahwa isi dari pengajuan di atas adalah benar dan konsisten dengan prinsip-prinsip dan standar audit yang lazim dan diterima secara umum serta sesuai dengan prosedur standar audit pemerintahan.



NAMA : DR. H.M. IRFAN PRANATA, SE., MM

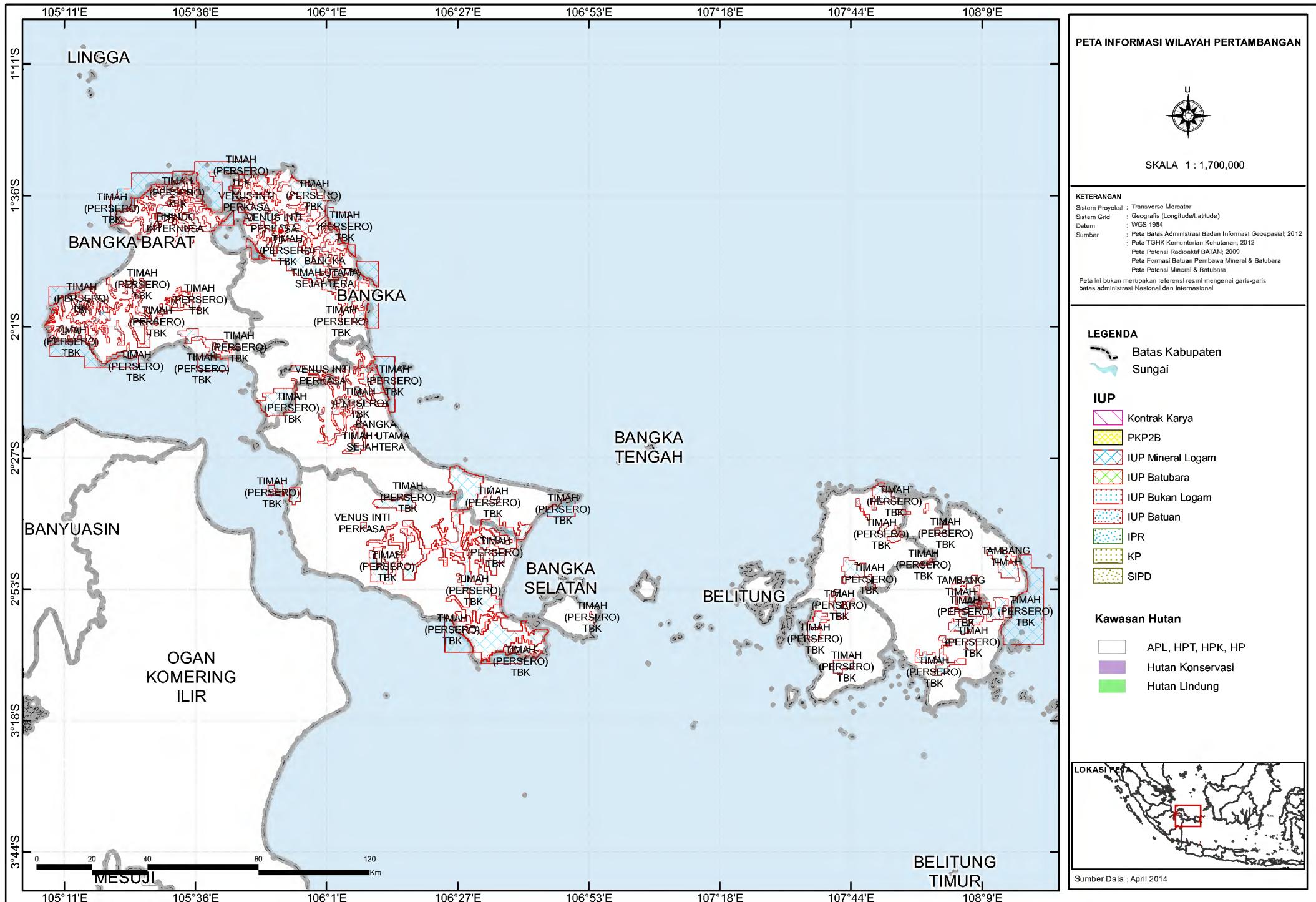
JABATAN

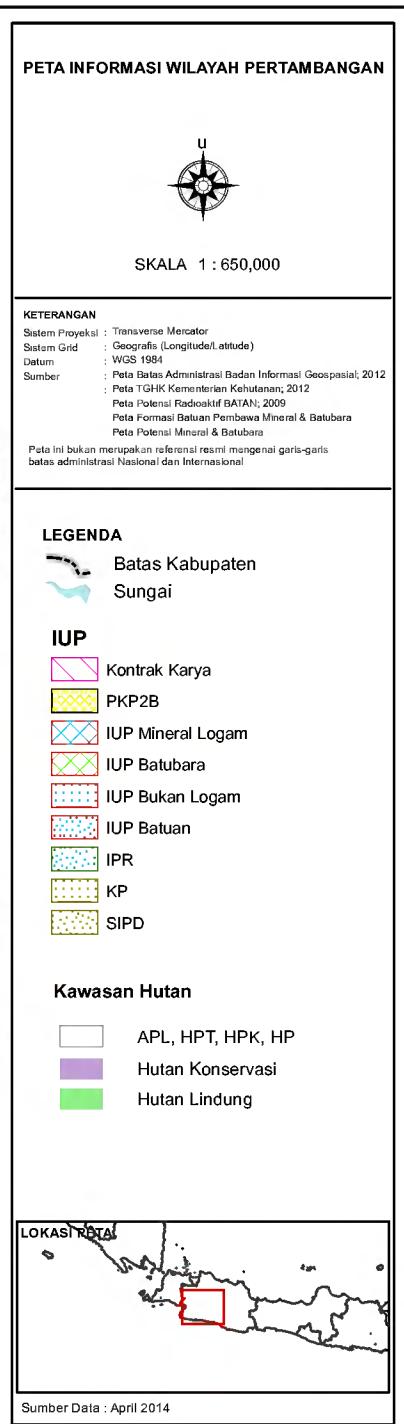
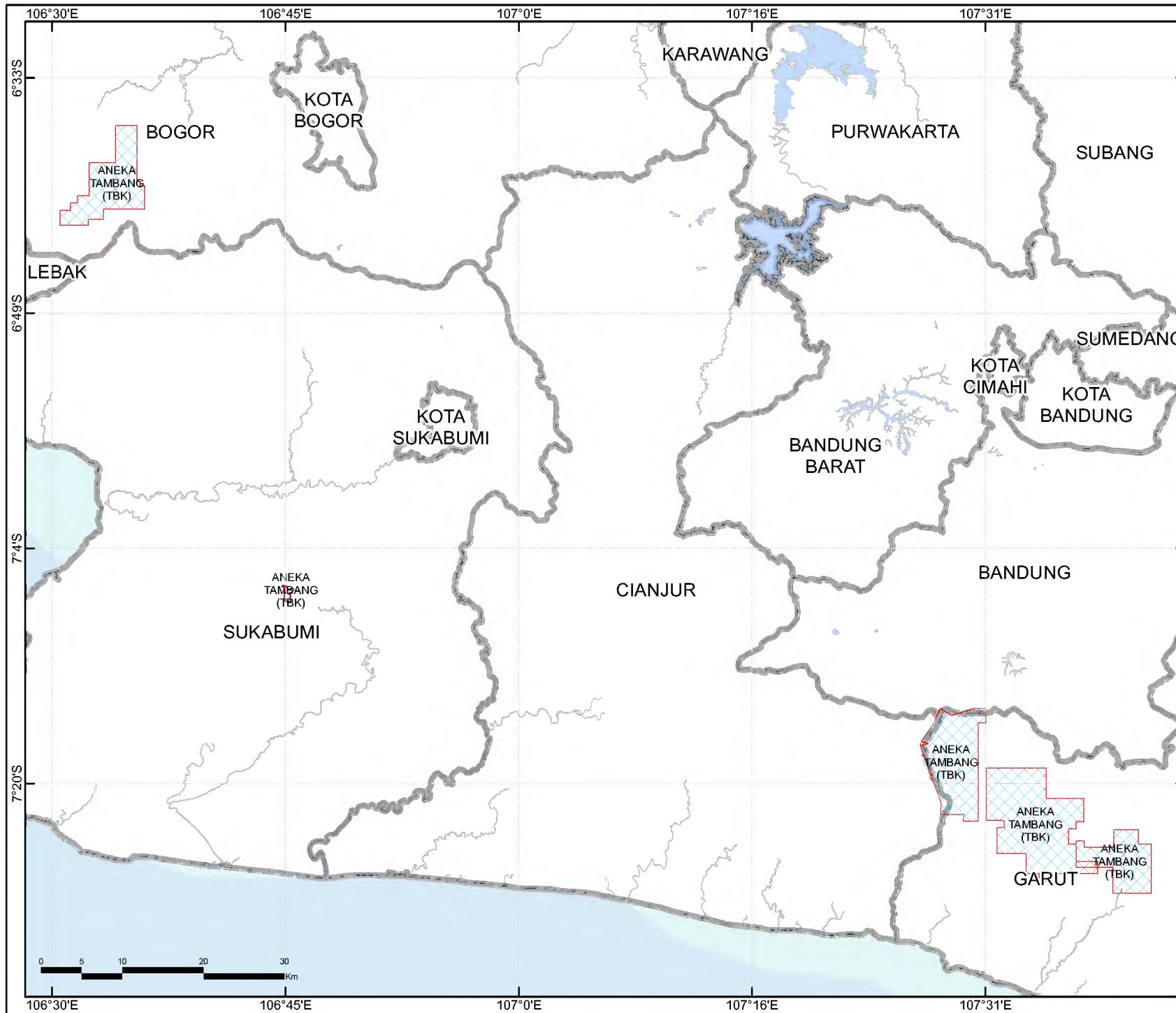
: KEPALA DINAS PENDAPATAN DAERAH KABUPATEN KUTAI KARTANEGARA

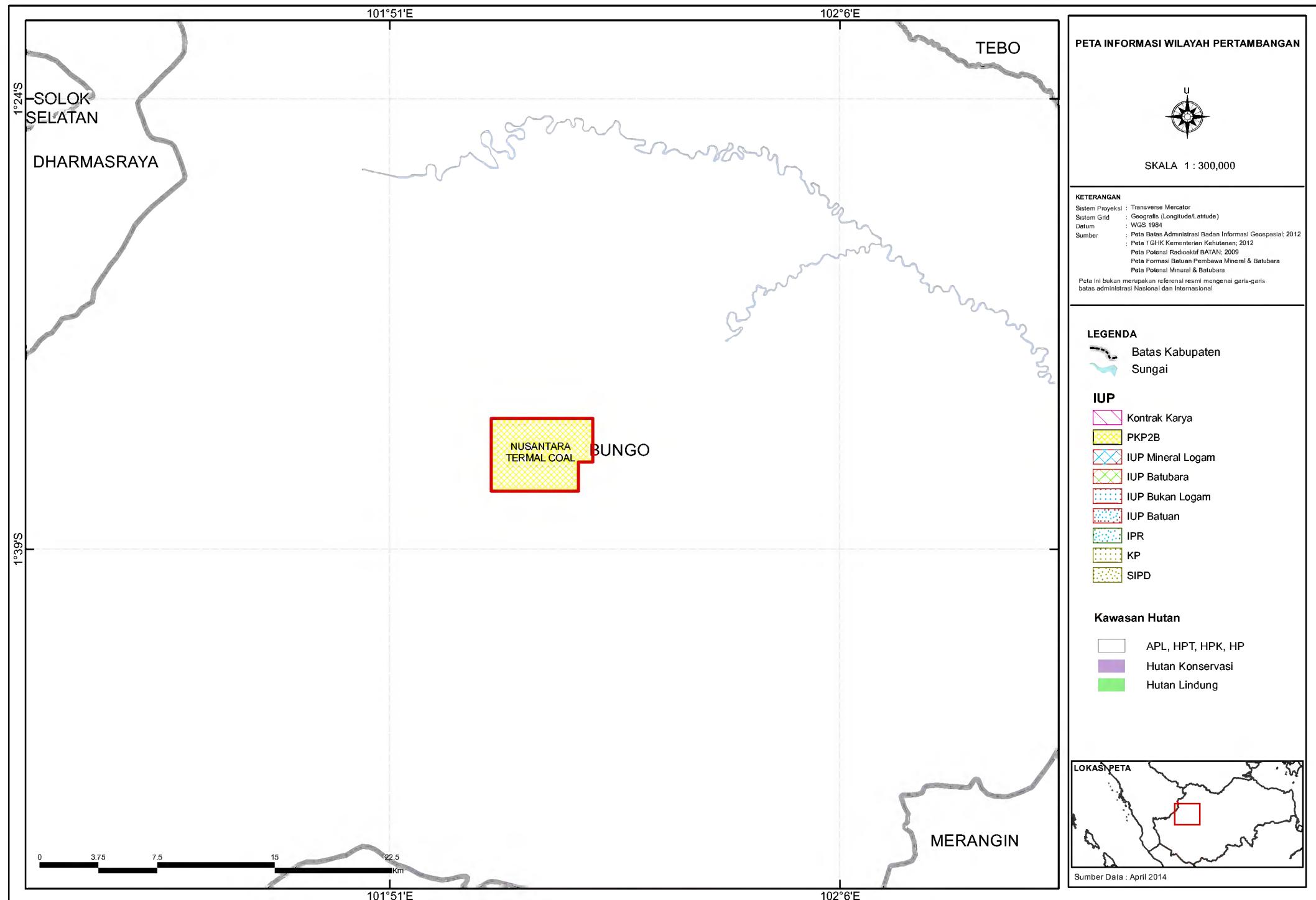


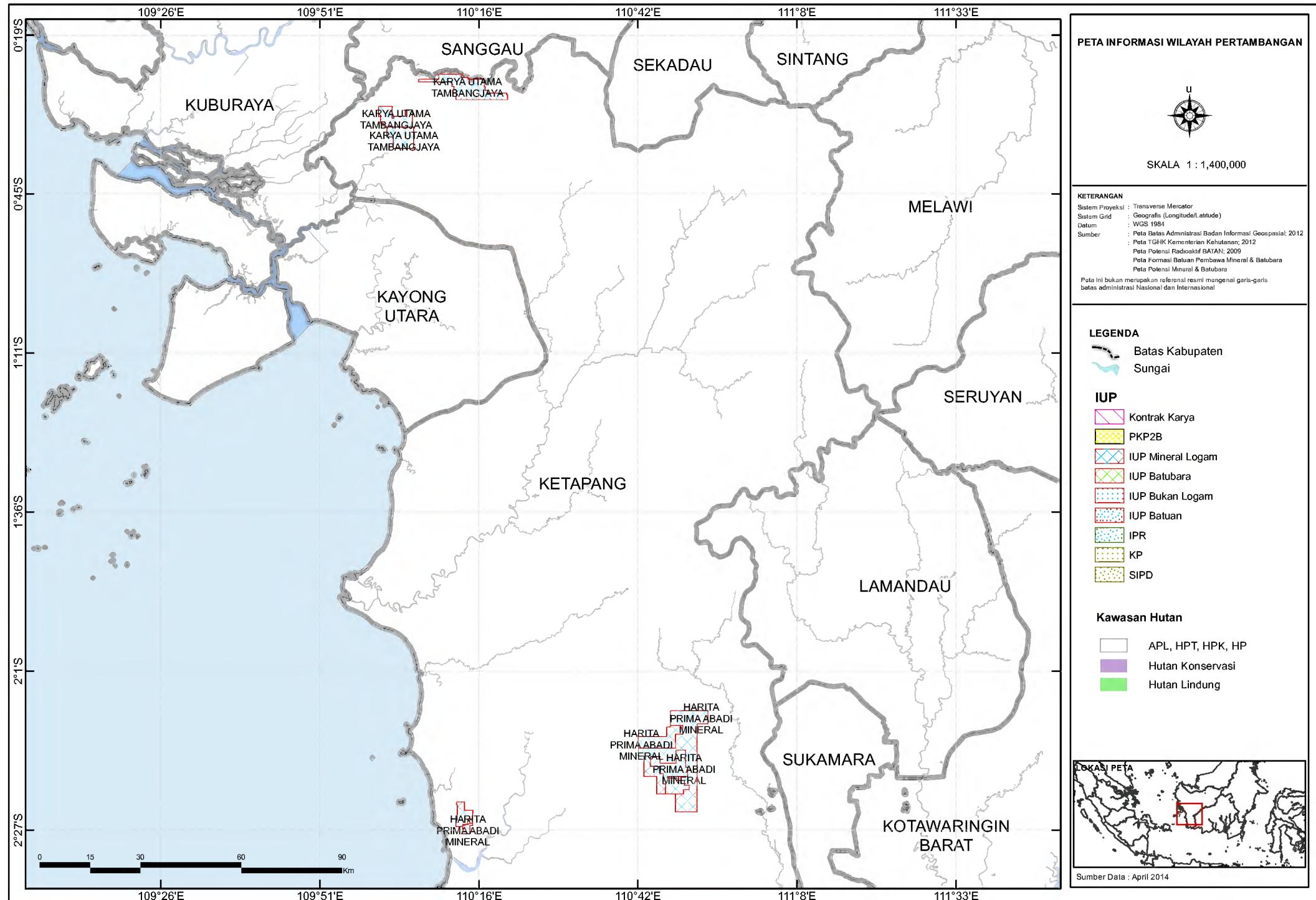
APPENDIX I

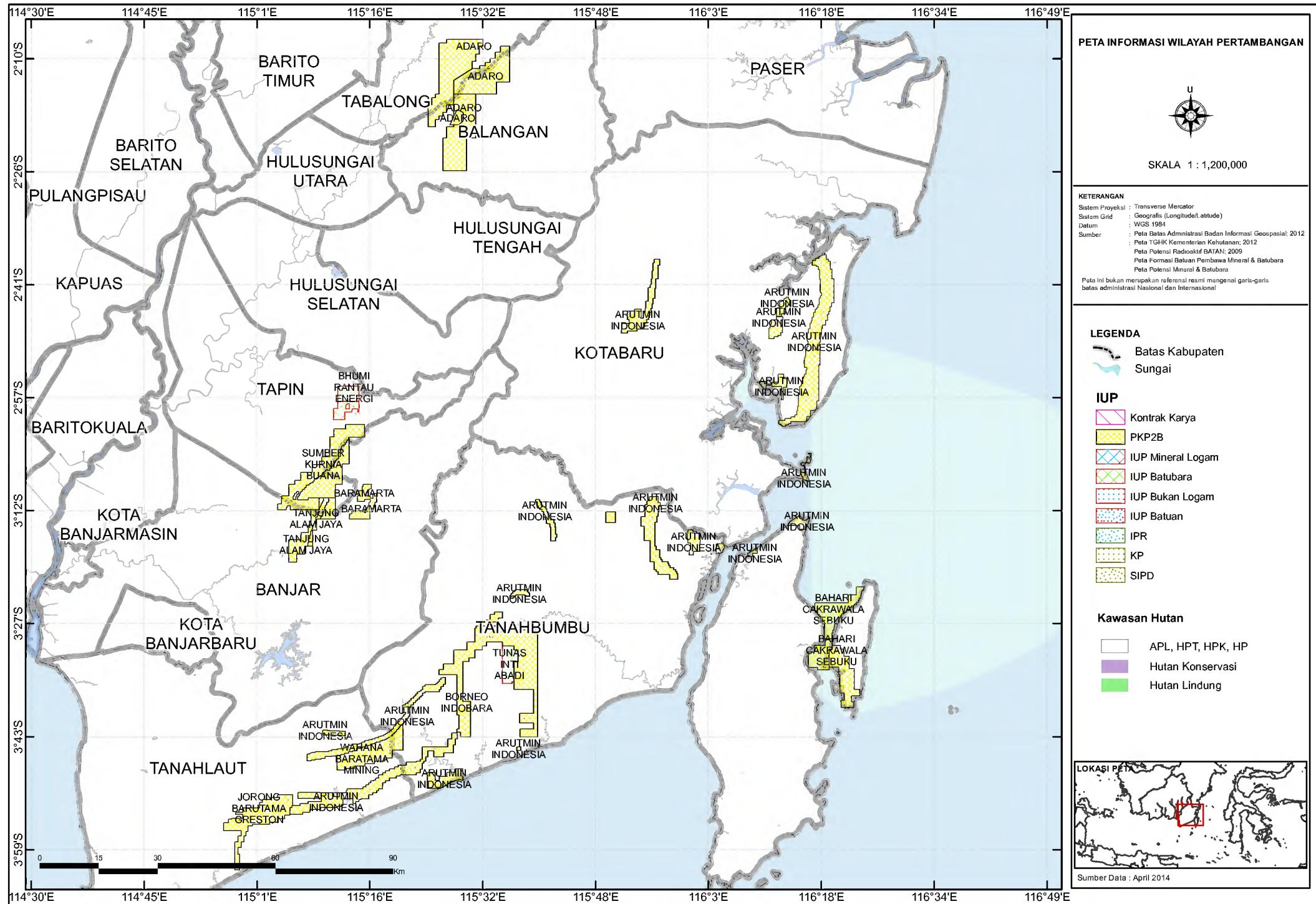
MAP OF MINING COMPANIES LOCATIONS IN INDONESIA

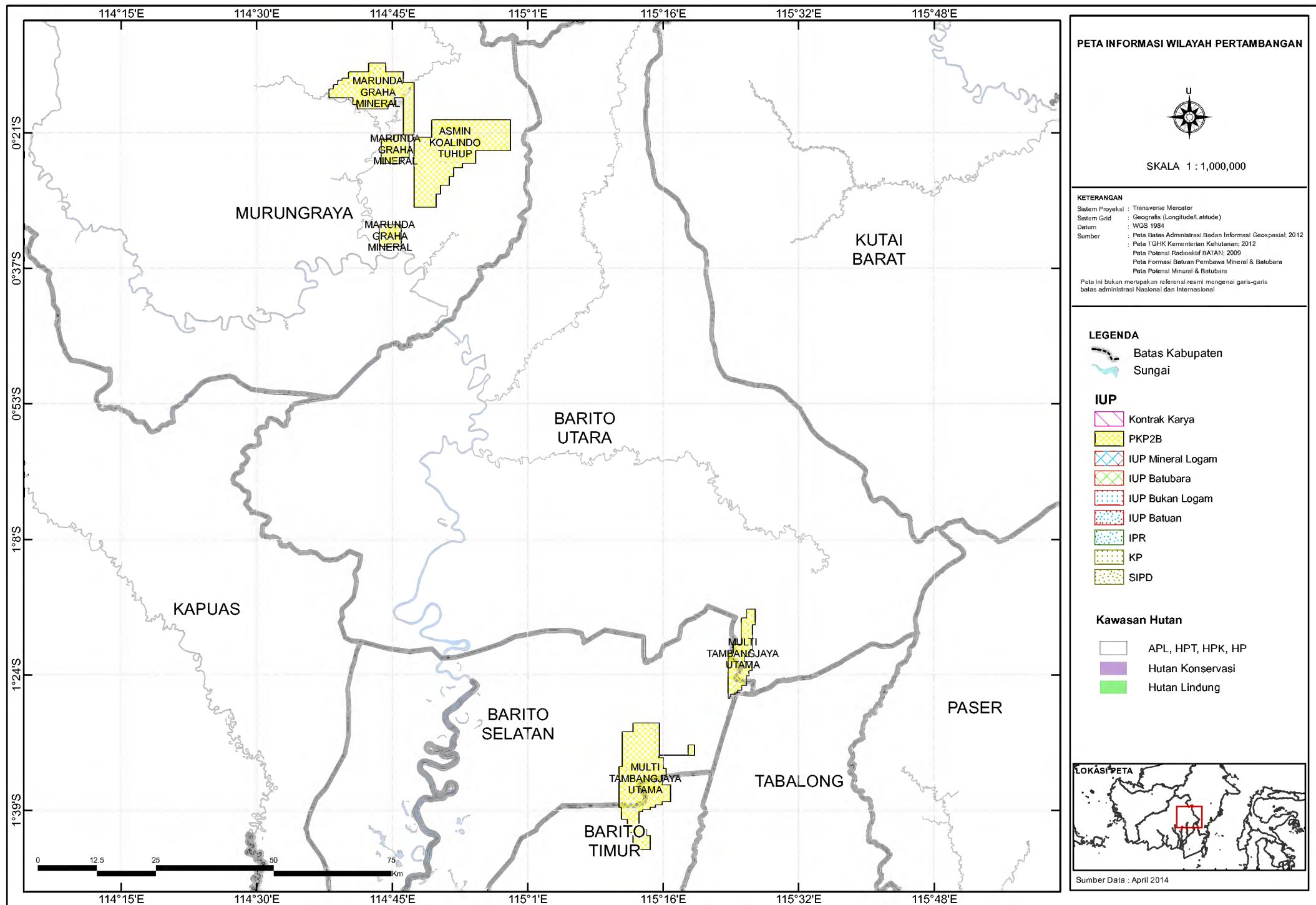


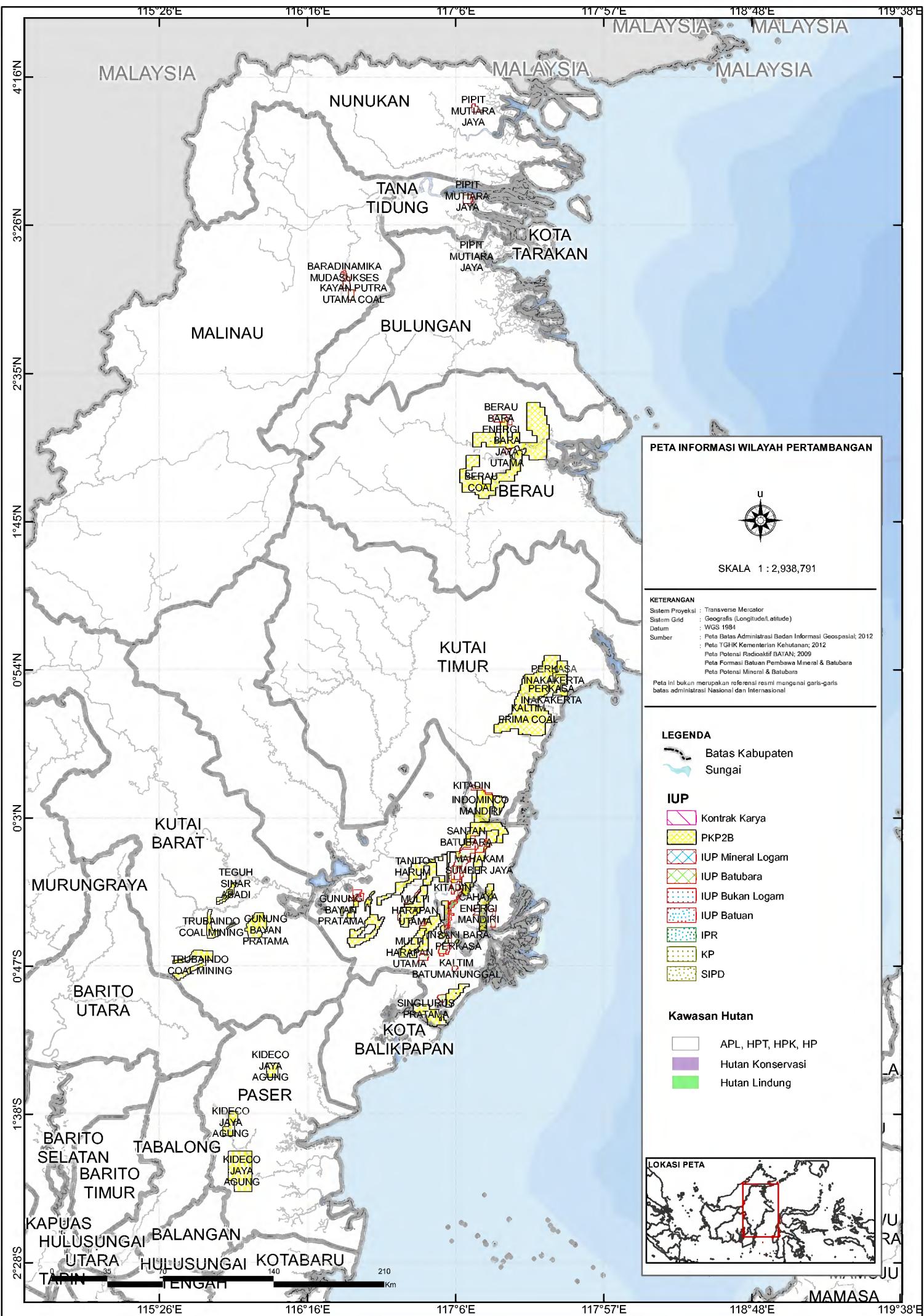


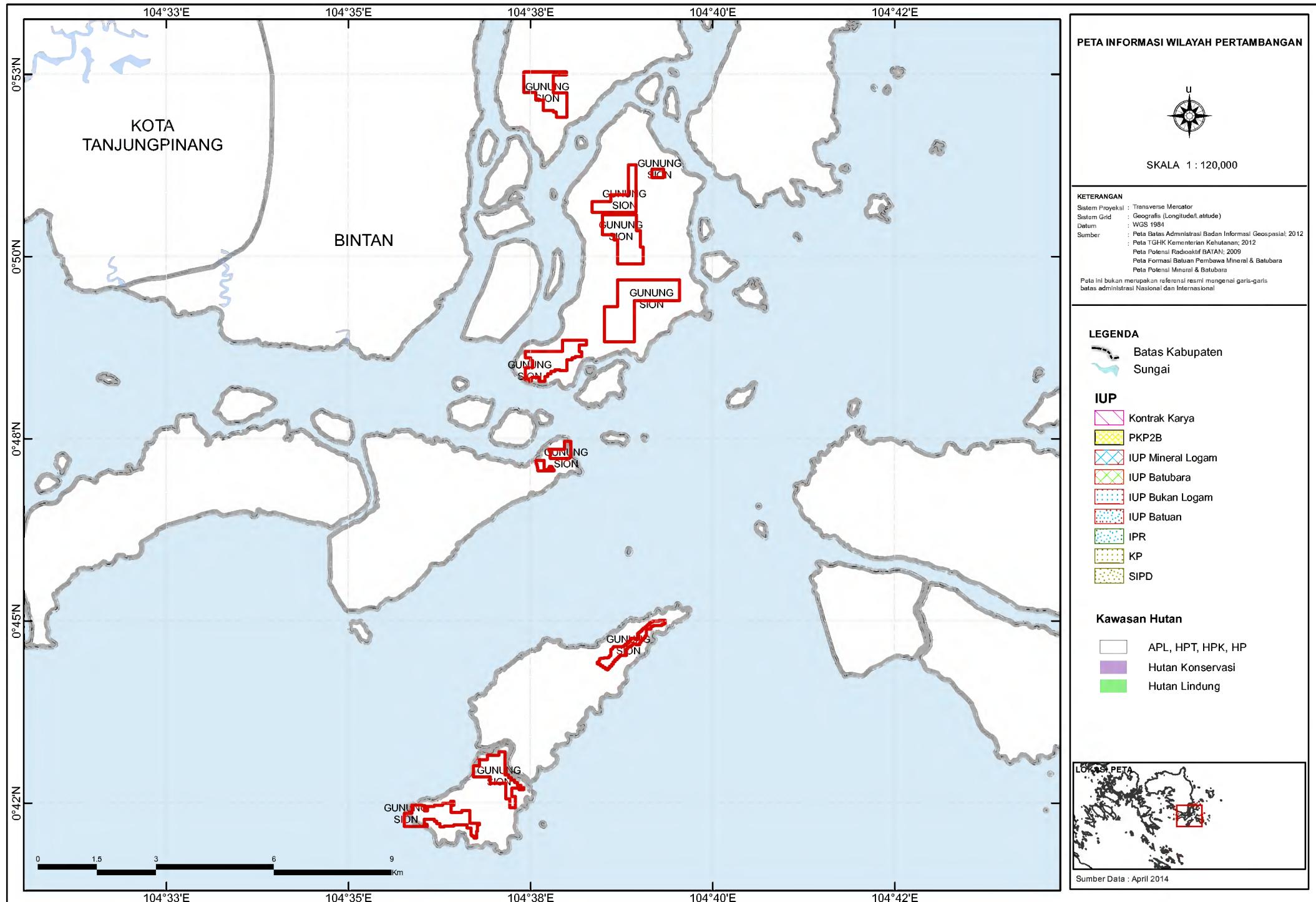












127°12'E

128°3'E

0°54'N

0°33'N

0°47'S

1°38'S

HALMAHERA UTARA

HALMAHERA MINERALS

HALMAHERA BARAT

KOTA TERNATE

KOTA TIDORE

HALMAHERA TENGAH

HALMAHERA SELATAN

127°12'E

128°3'E

PETA INFORMASI WILAYAH PERTAMBANGAN



SKALA 1 : 1,200,000

KETERANGAN

Sistem Projeksi : Transverse Mercator
 Sistem Grid : Geografi (Longitude, latitude)
 Datum : WGS 1984
 Sumber :
 - Peta Batas Administrasi Badan Informasi Geospasial; 2012
 - Peta TG-HK Kementerian Kehutanan; 2012
 - Peta Potensi Radioaktif BATAN; 2009
 - Peta Formasi Bahan Pembawa Mineral & Batubara
 - Peta Potensi Mineral & Batubara

Peta ini bukan merupakan referensi resmi mengenai garis-garis batas administrasi Nasional dan Internasional

LEGENDA

Batas Kabupaten
 Sungai

IUP

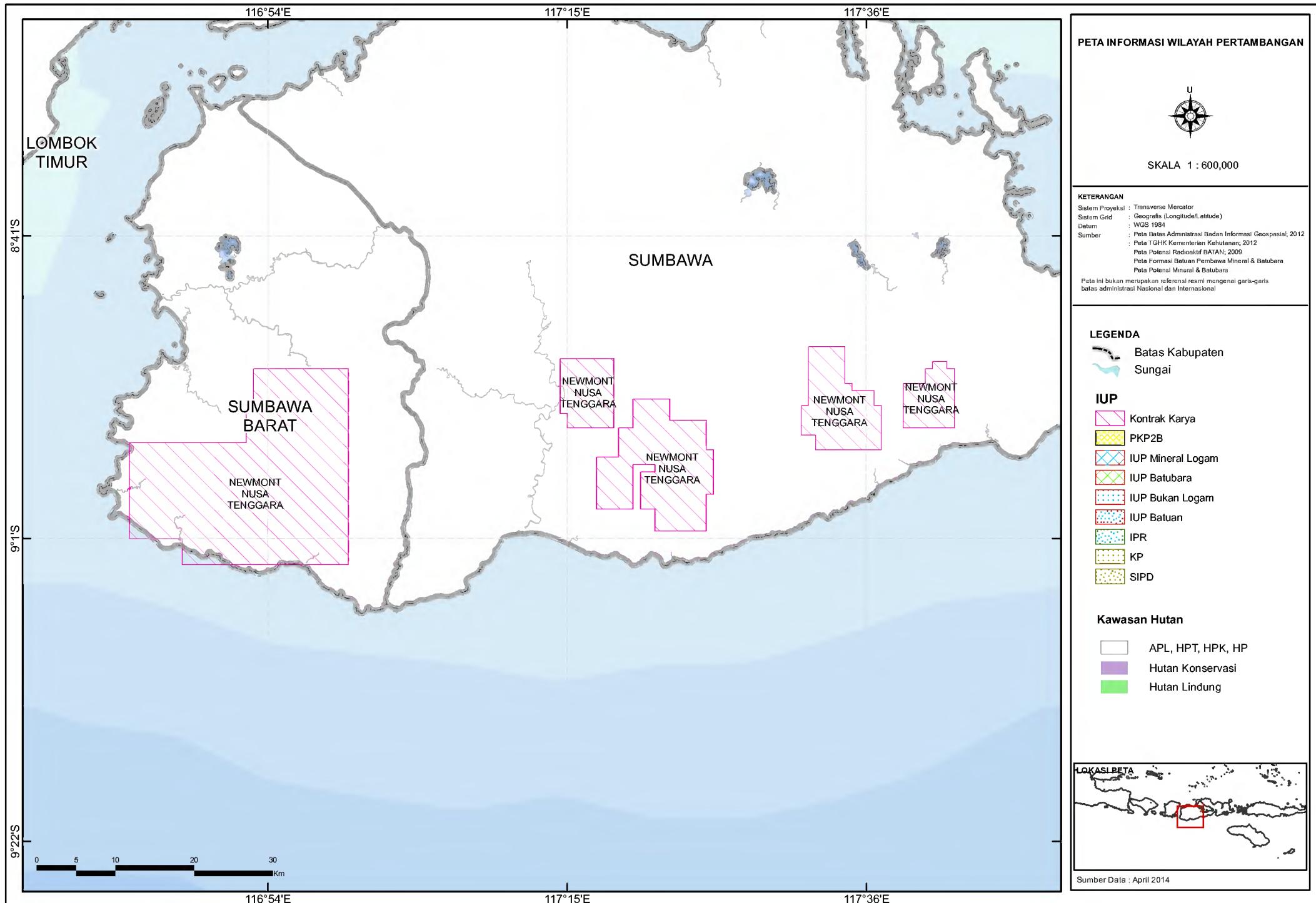
Kontrak Karya
 PKP2B
 IUP Mineral Logam
 IUP Batubara
 IUP Bukan Logam
 IUP Batuan
 IPR
 KP
 SIPD

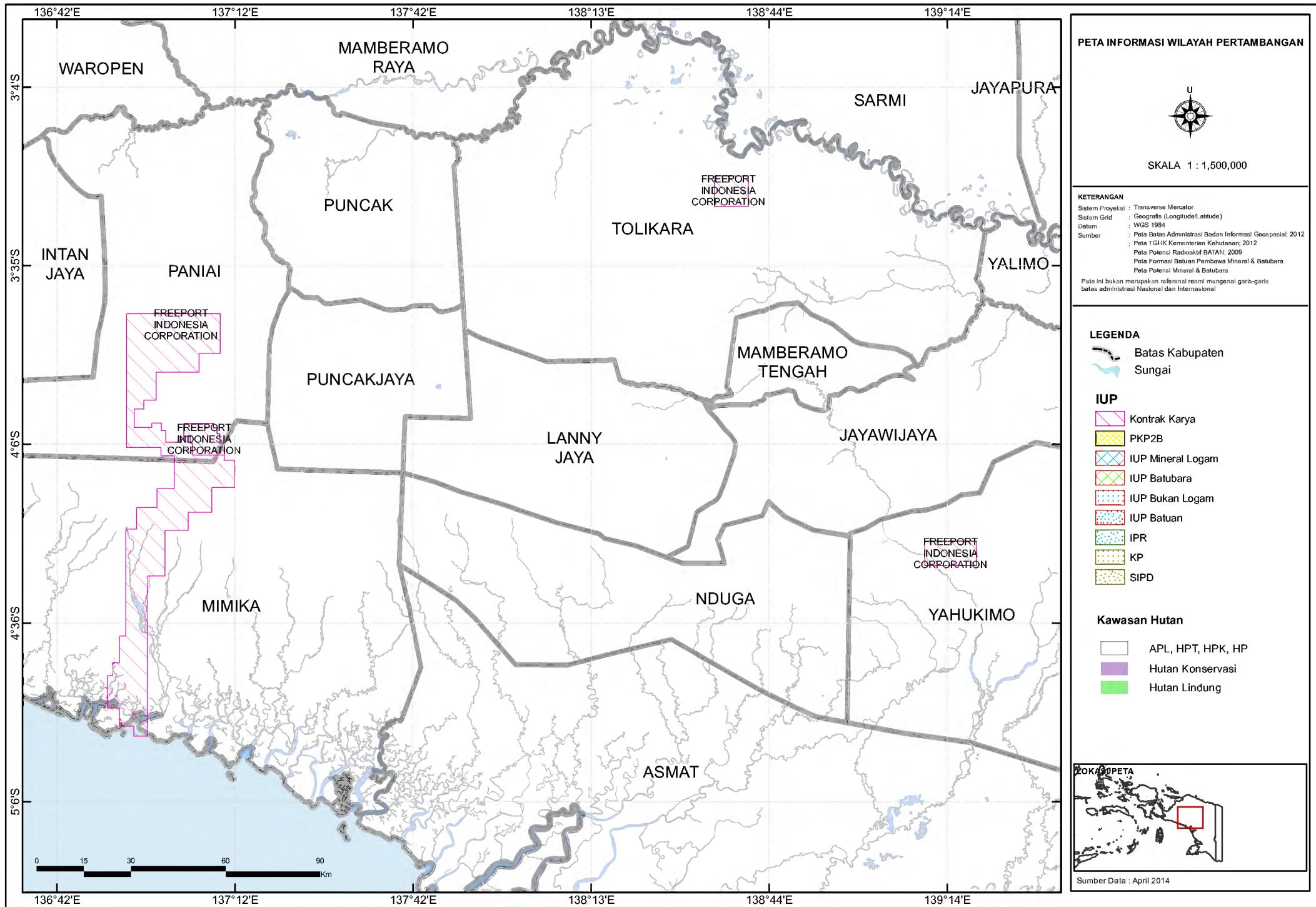
Kawasan Hutan

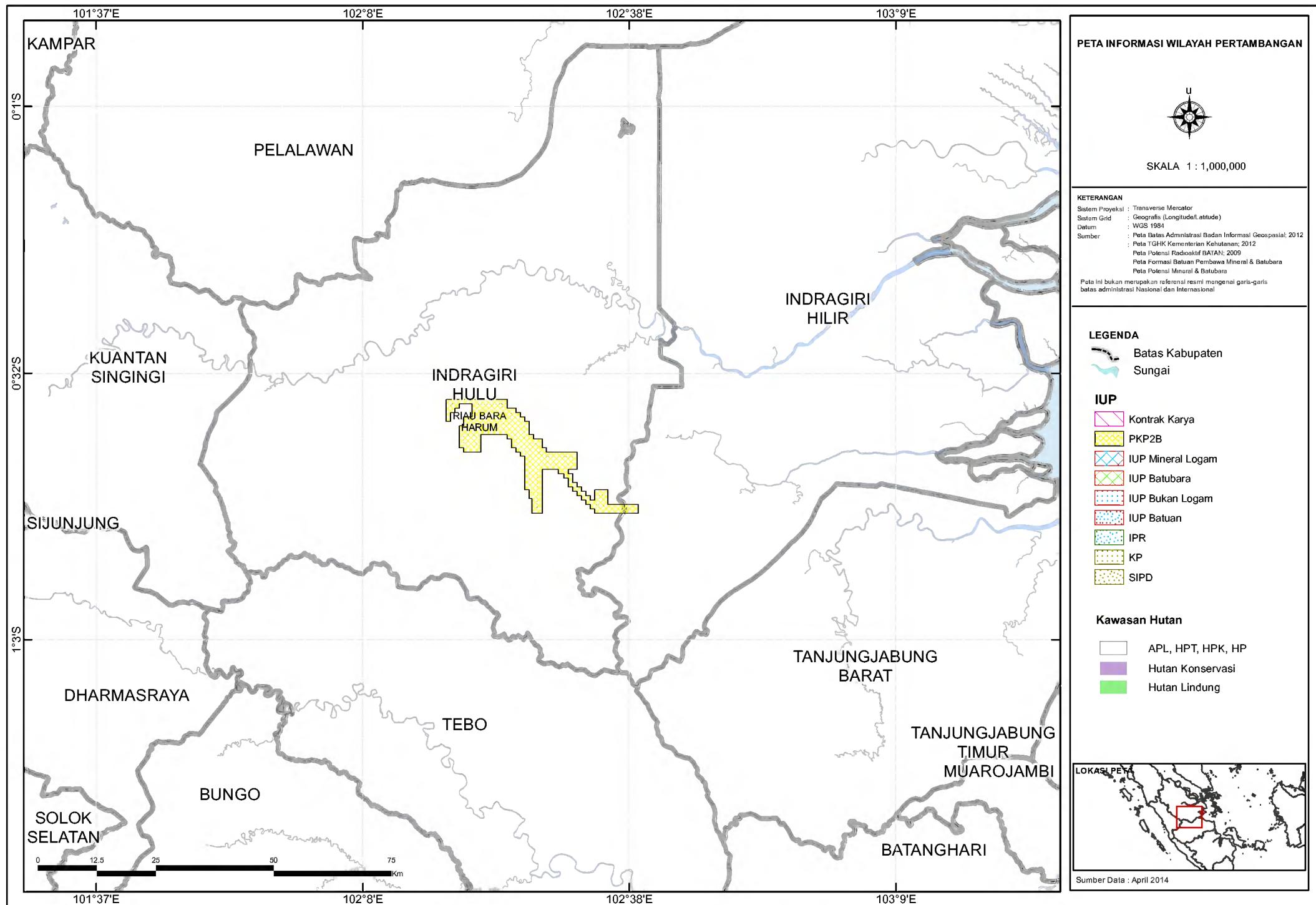
APL, HPT, HPK, HP
 Hutan Konservasi
 Hutan Lindung

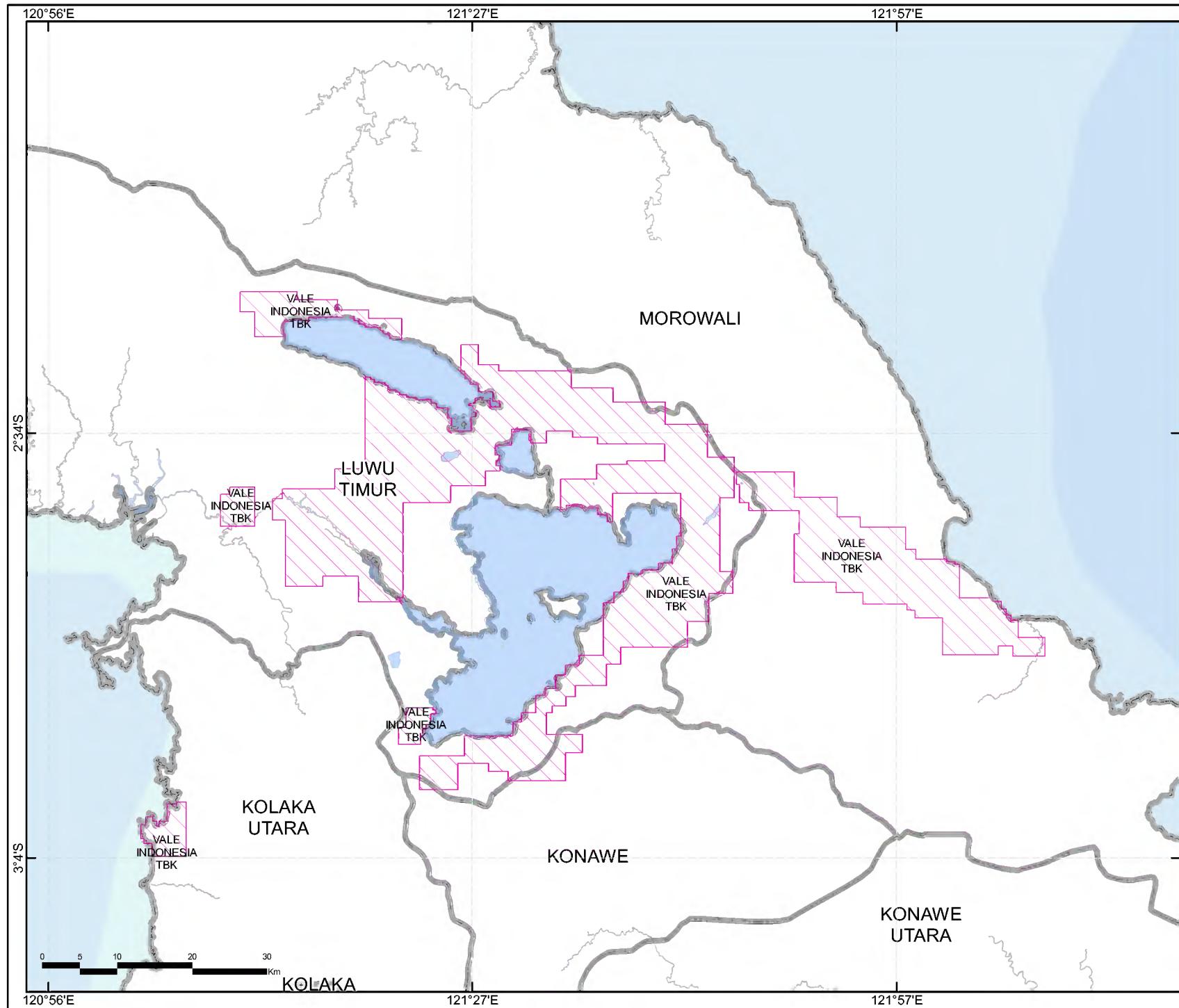
LOKASI PETA











PETA INFORMASI WILAYAH PERTAMBANGAN



SKALA 1 : 700,000

KETERANGAN

Sistem Projeksi :	Transverse Mercator
Sistem Grid :	Geografi (Longitude, latitude)
Datum :	WGS 1984
Sumber :	Peta Batas Administrasi Badan Informasi Geospasial; 2012 Peta TGHK Kaderikatif Keutuhan; 2012 Peta Potensi Kaderikatif BATAN; 2009 Peta Formasi Batuan Pembawa Mineral & Batubara Peta Potensi Mineral & Batubara

Peta ini bukan merupakan referensi resmi mengenai garis-garis batas administrasi Nasional dan Internasional

LEGENDA

Batas Kabupaten Sungai

IUP

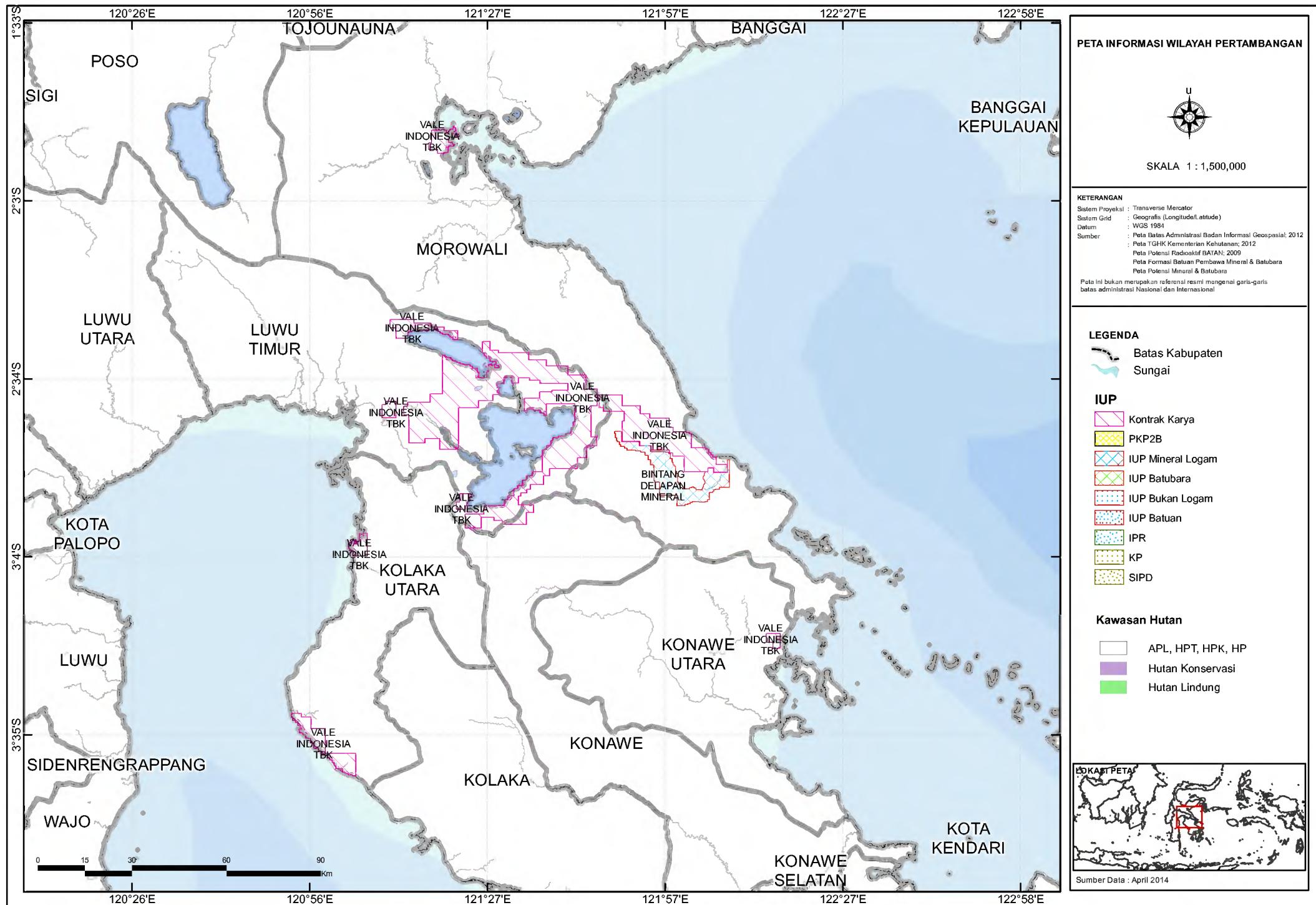
-  Kontrak Karya
 -  PKP2B
 -  IUP Mineral Logam
 -  IUP Batubara
 -  IUP Bukan Logam
 -  IUP Batuan
 -  IPR
 -  KP
 -  SIPD

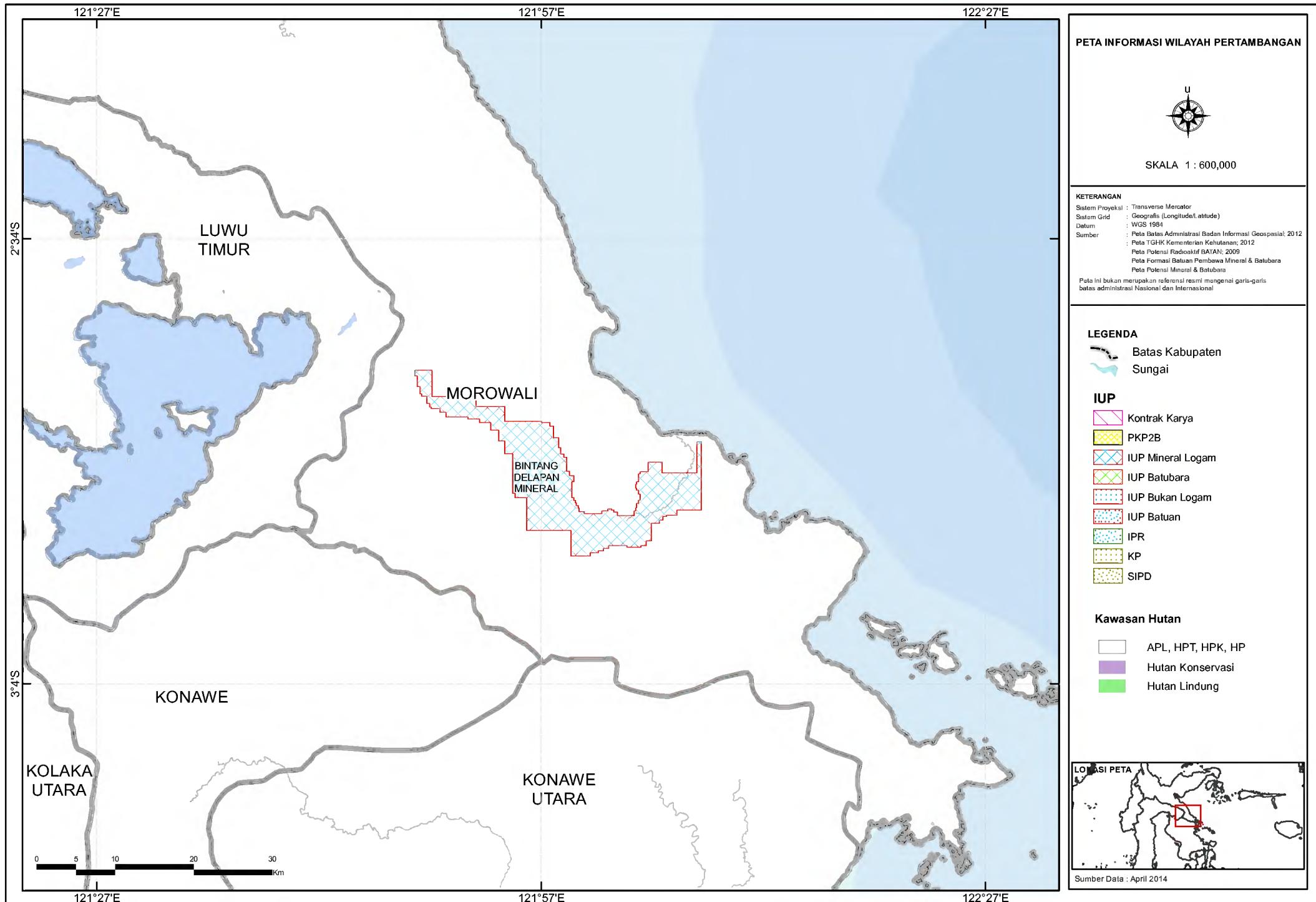
Kawasan Hutan

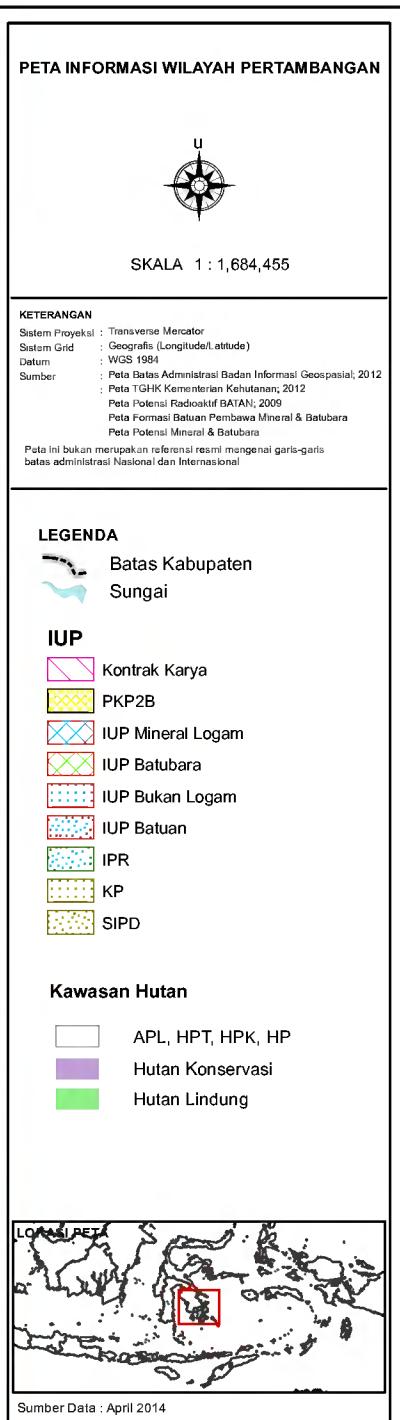
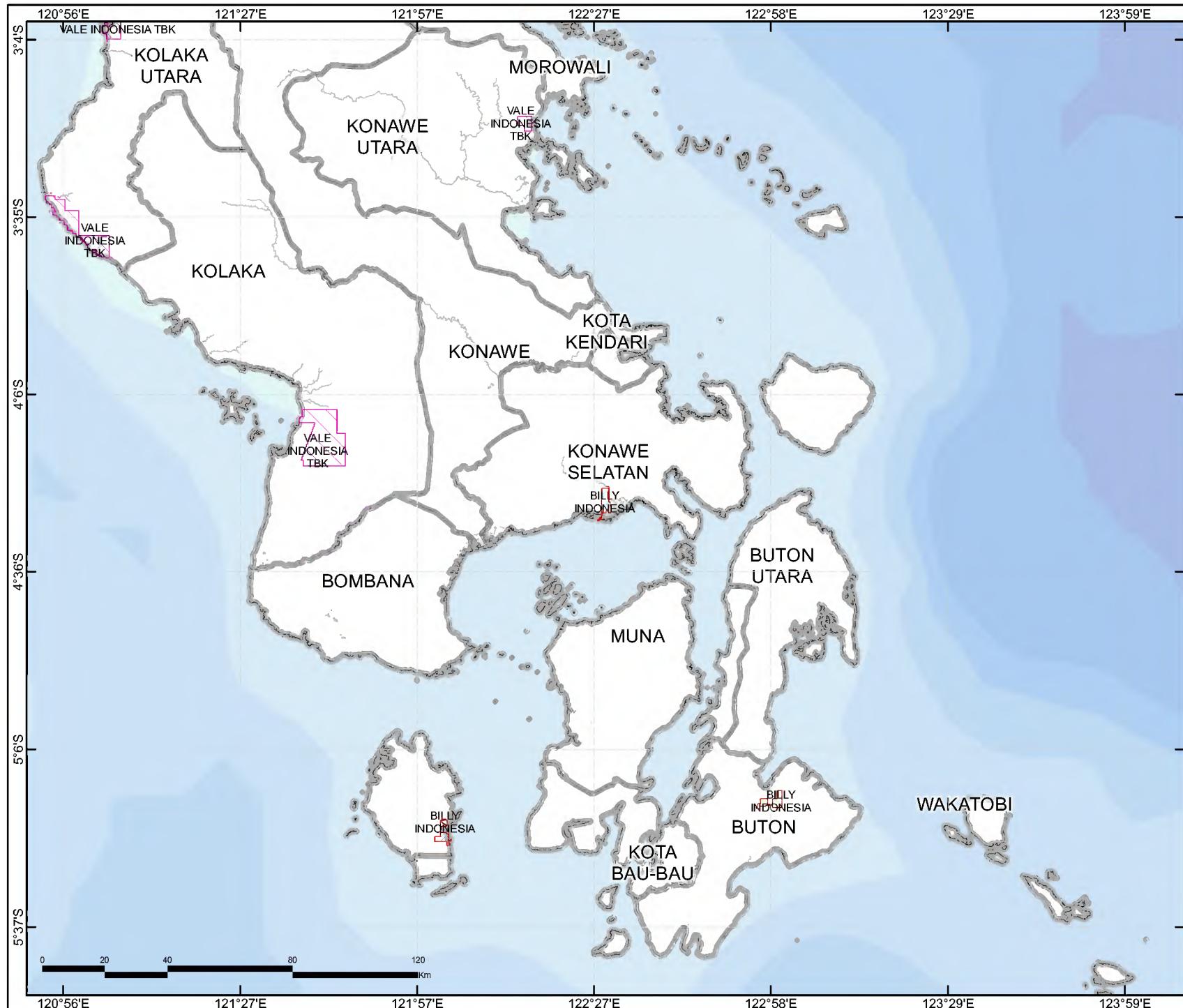
-

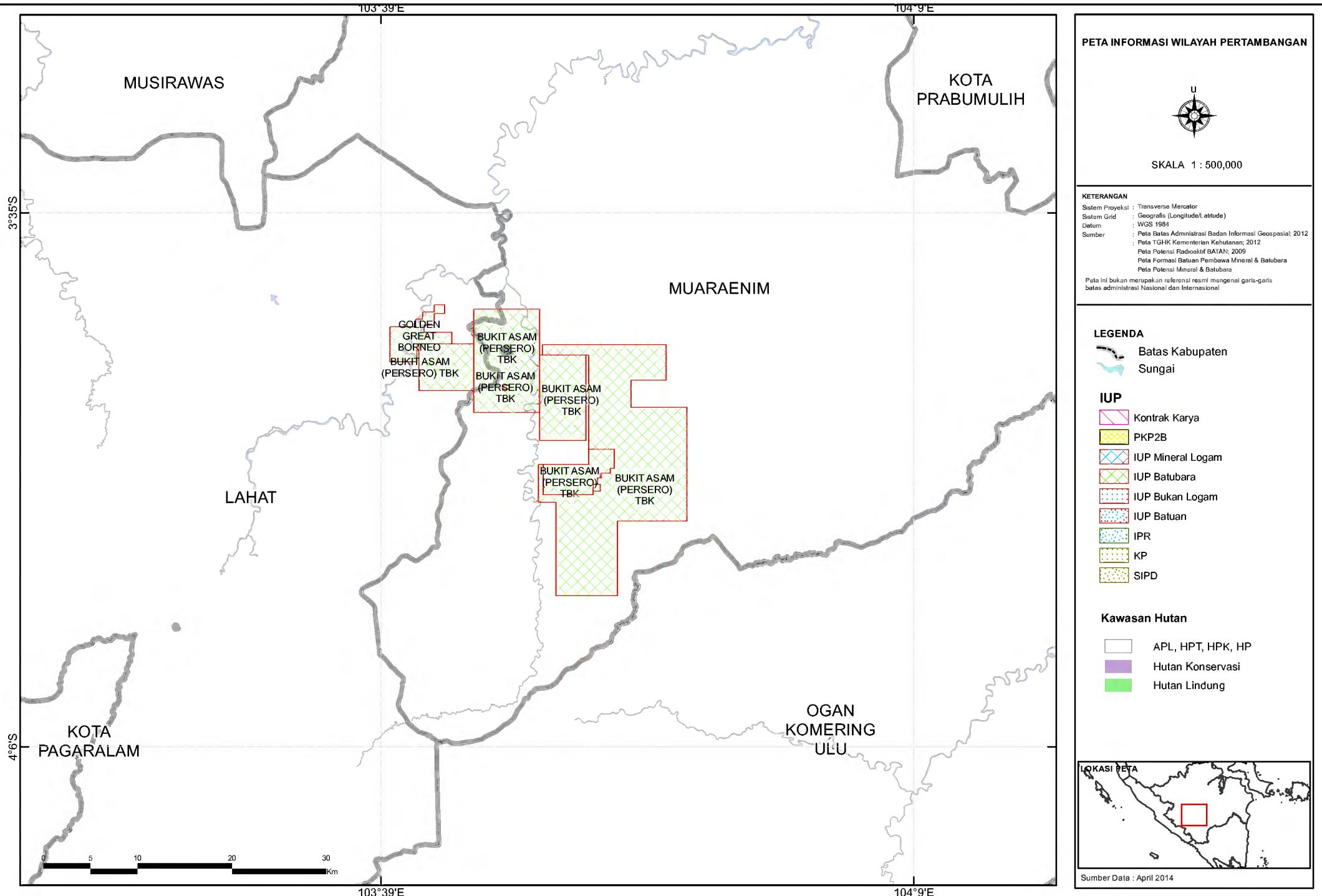


Sumber Data : April 2014









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