

Original article

Improving governance quality through global standard setting? Experiences from the Extractive Industries Transparency Initiative in Indonesia

Yanuardi Yanuardi^{a,b}, Marjanneke J. Vijge^{b,*}, Frank Biermann^b

^a Faculty of Social Sciences, Universitas Negeri Yogyakarta, Kampus Karangmalang Yogyakarta, Indonesia, 55281

^b Copernicus Institute of Sustainable Development, Utrecht University, Princetonlaan 8a, 3584 CB Utrecht, the Netherlands



ARTICLE INFO

Keywords:

Extractive Industries Transparency Initiative
Transparency
Participation
Accountability
Indonesia

ABSTRACT

The Extractive Industries Transparency Initiative (EITI) is a global standard that aims to improve governance quality in the extractive industries sector, particularly through enhanced transparency, participation and accountability. This article analyses to what extent and how the EITI improves governance quality and thereby addresses the environmental and social impacts from extractive industries in Indonesia, a country with pronounced conflicts over natural resources. Drawing on semi-structured interviews and analyses of EITI meeting minutes and reports, we conclude that the implementation of the EITI in Indonesia helped to strengthen civil society participation and empowerment to engage in extractive industry governance, both within and beyond the EITI-Indonesia multi-stakeholder group. The EITI falls short, however, in enhancing transparency and accountability due to important limitations in the information disclosure and misalignment between the country's decentralised governance of extractive industries and the EITI's national implementation. This also means that environmental and social impacts have not become subject to serious debates within the multi-stakeholder group. We lay out some broader policy and research implications and argue that both policymakers and scholars should look beyond the narrow scope of the EITI requirements and consider the EITI's success in light of its ability to foster wider governance reforms.

1. Introduction

Extractive industries are often considered the main cause of the resource curse: a situation whereby wealth in natural resources does not generate general welfare but instead coincides with poverty, inequality, violent conflicts, corruption and environmental degradation (Bruch et al., 2016; Casertano, 2013; Gilberthorpe and Papyrakis, 2015; Ross, 2015). At the World Summit on Sustainable Development in 2002, governments and nonstate actors advanced a new vision to better govern extractive industries around the world. One outcome was the establishment of the Extractive Industries Transparency Initiative (EITI), a global standard that seeks to address the resource curse by improving governance quality through an “open and accountable management of oil, gas and mineral resources” in resource-rich countries (EITI International, 2020). In particular, the EITI seeks to enhance transparency and accountability by disclosing information about extractive industry

production, licenses, revenues, contracts and ownership (EITI International, 2019a). The EITI is supported by numerous actors, including multinational corporations, global civil society networks, governments, and global financial institutions such as the World Bank. The EITI is currently implemented in 55 countries (EITI International, 2020).

Although initiatives such as the EITI build on the assumption that better governance can address the resource curse, how and under what conditions this would work is much less understood (Vijge et al., 2019). While several scholars have studied whether the EITI addresses the resource curse (Corrigan, 2014; Papyrakis et al., 2017; Rustad et al., 2017), its overall effectiveness is still subject of debate. On the one hand, the EITI can enhance transparency (Short, 2014) and accountability (Mejía-Acosta, 2013), and build trust in public officials (Fenton Villar, 2020). On the other hand, some argue that countries largely join the EITI to increase international and national investments in and tax revenues from extractive industries (Öge, 2016b; Lujala, 2018), which could

Under review and resubmitted to *The Extractive Industries and Society* March 2021.

* Corresponding author.

E-mail addresses: yanuardi@uny.ac.id (Y. Yanuardi), m.j.vijge@uu.nl (M.J. Vijge), f.biermann@uu.nl (F. Biermann).

<https://doi.org/10.1016/j.exis.2021.100905>

Received 7 December 2020; Received in revised form 17 March 2021; Accepted 17 March 2021

Available online 2 April 2021

2214-790X/© 2021 The Authors. Published by Elsevier Ltd. This is an open access article under the CC BY license (<http://creativecommons.org/licenses/by/4.0/>).

increase multiple negative environmental and social impacts and intensify vicious cycles of violence, especially in countries with poor governance (e.g. Magno and Gatmaytan, 2017). Some critics even talk of ‘mock compliance’ whereby some EITI-implementing countries enhance their international legitimacy without significantly improving their governance practices (e.g. Öge, 2017).

This article contributes to the above debate by analysing to what extent and how the EITI has in fact improved governance quality and helped reduce the environmental and social impacts from extractive industries. Most studies that examine the effects of the EITI focus on the effectiveness in meeting the EITI standard requirements (Öge, 2016a; van Alstine, 2017; Sovacool, 2020), the effects on corruption (Rosser and Kartika, 2020; Magno and Gatmaytan, 2017; Papyrakis et al., 2017), the consequences for foreign investment flows (Öge, 2016b; Malden, 2017) or the effects on governance quality (Adunbi, 2020; Öge, 2017; Papyrakis, 2017). Few studies focus on the improvement of interrelated governance aspects and how this helps to address social and environmental impact from extractive industries (for exceptions, see Bassey, 2020; Vijge et al., 2019). As we show in this article, a focus on the EITI’s effects on (the interlinkages between) different governance aspects is crucial in understanding the opportunities and limitations for the EITI to address the environmental and social impacts from extractive industries and thereby tackle some of the key aspects of the resource curse that are often left understudied.

In analysing the effects of the EITI on governance quality, we focus here on one important country, Indonesia, a country with abundant natural resources and a complex governance system. Indonesia has a wealth in oil, gas and coal, as well as minerals such as gold, lead, tin and silver. Yet the extractive industries have caused many adverse social and environmental impacts since colonial times (Gellert, 2019). Indonesia also experiences many prolonged violent conflicts closely related to extractive industries, including the wars in Aceh (Aspinall, 2007; McCarthy, 2007) and Papua (McCarthy, 2007). While Indonesia has become a democracy, its governance of extractive industries still faces many challenges, including high levels of corruption (EITI Indonesia, 2017), conflicting regulations and lack of law enforcement (KPK, 2014). As a result, Indonesia is currently unable to decrease its ubiquitous illegal mining practices (KPK, 2014), resolve conflicts between communities living around the mine sites and elites who control the resources (Aspinall & As’ad, 2016), or address major environmental degradation from land cover changes and abandoned mining sites (Publish What You Pay Indonesia and KPK, 2018). After initial reluctance, Indonesia joined the EITI in 2010 in an attempt to address these widespread problems.

The article proceeds as follows: in the next section we present a literature review and framework to study the effects of the EITI on governance quality. Section 3 presents a brief background to Indonesia’s extractive industries and the governance thereof, and explains the methodology used for our analysis. Section 4 analyses to what extent and how the EITI has improved the quality of governance of the extractive industries sector in Indonesia, and how this has enabled Indonesia to address the sector’s environmental and social impacts. Section 5 concludes by reflecting on the empirical and theoretical contributions of our article.

2. The EITI’s effects on governance quality

The EITI is a voluntary standard that countries can sign up for, after which compliance is evaluated. The EITI is built on the assumption that improved governance facilitates sustainable development, poverty reduction and thus addresses (key aspects of) the resource curse (EITI International, 2019a). It is believed that enhanced transparency enables citizens to hold extractive industry actors to account for their economic, environmental and social impacts. Besides aiming to enhance transparency through the disclosure of information about extractive industries in yearly EITI reports, the EITI seeks to enhance the

participation of various actors in the governance of extractive industries. Participation of in particular civil society is believed to trigger public debate and awareness on government revenue, public expenditure and impacts from extractive industries (EITI International, 2019a). The EITI is governed through multi-stakeholder groups at multiple levels: global, national and in some countries subnational. A global multi-stakeholder group sets the EITI’s principles and standards that countries need to comply with. The implementation of the EITI within countries is governed by national multi-stakeholder groups that bring together representatives of civil society, government and business (EITI International, 2019a, 2018).

The EITI thus seeks to enhance the quality of governance, which has been widely recognised as a pivotal factor for rich natural resource countries to manage the often negative impacts from extractive industries and achieve or maintain peace (Boschini et al., 2013; Epremier et al., 2016; Frynas, 2010). High governance quality could foster equal and just power relations since it provides opportunities for public dialogue among stakeholders as well as checks and balances for government and business actions. It could therefore address rent-seeking, corruption, an unequal division of the costs and benefits of resource extraction (Kolstad and Wiig, 2009), as well as environmental degradation.

By means of improved governance quality, the EITI aims to contribute to the “prudent use of natural resource wealth” which is acknowledged to lead to “negative economic and social impacts” if not managed well (EITI International, 2019a, p. 6). Since 2013, the EITI standard has evolved from focusing merely on the disclosure of (state) revenue to the disclosure of information about the entire extractive industry value chain (EITI International, 2015). From 2019, the EITI included in its standard the requirement to disclose information on the management and monitoring of social and environmental impacts from extractive industries (EITI International, 2019a). However, the EITI standard does not require implementing countries to disclose information about these adverse impacts themselves.

An important question is, therefore, to what extent and how the EITI succeeds in addressing the negative impacts from extractive industries through enhanced governance quality. As we argued in the introduction, while a growing body of literature analyses the EITI’s effectiveness in enhancing governance quality and addressing the resource curse (see e.g. Papyrakis, 2017 for an overview), few scholars have analysed the EITI’s ability to address the social and environmental impacts from extractive industries. Apart from the scant evidence on extractive industries’ impacts, the many country case studies and multi-country analyses are inconclusive about the EITI’s effects on governance quality, as we show in our overview below. Country case studies are generally well-suited to explore in-depth the EITI’s effects on (different aspects of) governance quality. From the country case studies that focus on this, however, there is a large bias toward English-speaking and African countries, with limited coverage of (South East) Asia and only a few articles on the EITI in Indonesia (Rosser and Kartika, 2020; Brown and Kirana, 2009; see also Winanti and Hanif, 2020).

In addressing the question to what extent and how the EITI addresses the negative impacts from extractive industries in Indonesia, we focus on three key aspects of governance quality that the EITI is expected to enhance: transparency, accountability and participation (see Fig. 1). In doing so, we follow the framework by Vijge et al. (2019), who argue that additional country analyses would be welcome to analyse how the EITI changes governance quality and interacts with broader governance reforms to address the resource curse. We discuss each of the three aspects of governance quality and their relation to addressing the impacts from extractive industries in turn.

First, enhanced transparency—i.e. the public’s access to information—triggered by the EITI could help prevent patronage relations and corruption, as well as policies or power abuse that harm societies and damage the environment. Transparency could prevent rent-seeker elites from taking advantage of closed and embezzled governance processes by

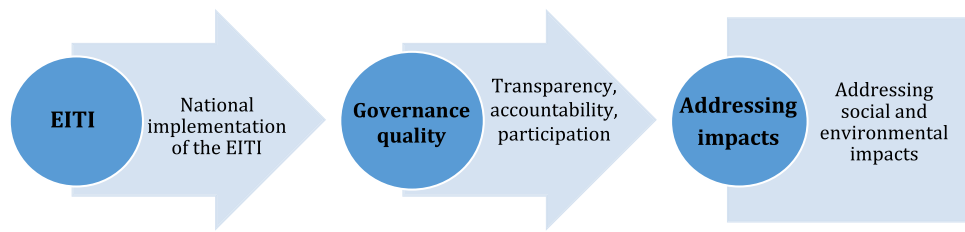


Fig. 1. Analysing the EITI's influence on addressing the environmental and social impacts from extractive industries through governance quality.

shedding light on (potentially) corrupt practices (Corrigan, 2014; Epremian et al., 2016). Additionally, transparency could boost trust amongst stakeholders which might diminish the potential for violent conflicts (Fenton Villar, 2020; Epremian et al., 2016; Haufler, 2010). On the other hand, some studies revealed that even though the EITI standard continuously increases in scope, significant shortcomings remain, with the scope and quality of some countries' EITI reports being rather limited (Van Alstine, 2017). This also means that the EITI does not provide citizens or their representatives with all the information needed to hold extractive industry actors accountable for their social and environmental impacts.

A second key aspect of the EITI that we focus on is enhanced *civil society participation*—i.e. increased opportunities for civil society to influence decision-making processes—which could create more balanced and just relations between civil society, government and business representatives in natural resource governance. In some countries, the engagement of civil society representatives in EITI multi-stakeholder groups has enhanced civil society's capacity to evolve and learn by freely expressing opinions and influencing natural resource governance (Rustad et al., 2017; Öge, 2017; Vijge, 2018). This empowerment process is often supported by EITI-related foreign aid programmes that provide important sources of funding for civil society to organise themselves around the EITI (Wilson and Van Alstine, 2014). On the other hand, the suppression of civil society by the government is not uncommon in EITI-implementing countries (e.g. Aaronson, 2011). Significant political, technical, financial and bureaucratic barriers remain for civil society to effectively participate in the multi-stakeholder groups (Öge, 2016a). In some countries, civil society organisations have become the weakest representatives within the multi-stakeholder groups (Rustad et al., 2017; Öge, 2017), with some (authoritarian) governments even using the appointed civil society representatives as a legitimisation tool (Aaronson, 2011; Furstenberg, 2015).

A third key aspect of the EITI that we discuss here is increased *accountability*. Through accountability mechanisms, citizens or civil society organisations can hold businesses and the government to account for the harm they cause and/or the benefits of their extractions. Enhanced accountability of governments and extractive companies may reduce negative impacts by scrutinising revenue management and by enforcing responsibilities for minimising or restoring impacts (Mejía-Acosta, 2013; Corrigan, 2014). However, enhanced accountability requires the willingness, capacity and knowledge to hold others responsible, along with mechanisms to demand action from responsible actors (Epremian et al., 2016; Vijge et al., 2019). Since the EITI is voluntary and not binding for either governments or companies (Klein, 2017), it may fail to create full accountability and to have real impacts on the ground, given that the responsible actors may not always be willing or able to change their actions (Vijge et al., 2019).

3. Case study and methods

After the fall of the authoritarian regime in 1998, Indonesia became a liberal democracy with a decentralised governance system. Many expected this transformation to also improve the quality of natural resource governance. Yet, as it is widely argued, the transformation has so far not succeeded in eliminating violence in the extractive industries

but rather triggered new oligarchs at national and subnational levels to inflict state corruption (EITI Indonesia, 2017a; KPK, 2014; Warburton, 2014; 2017).¹ To address the widespread problems in the extractive industries, Indonesia adopted the EITI in 2010, starting with a Presidential Regulation on the transparency of government revenues from extractive industries. This regulation stipulates that the Coordinating Ministry of Economic Affairs leads the implementation of the EITI while also involving stakeholders from government, business and civil society.

Indonesia's government was initially not enthusiastic to become a member of the EITI (Rosser and Kartika, 2020). However, several foreign actors, including banks, European governments and philanthropists, pushed Indonesia's government to adopt the EITI. Most notably, the World Bank made the adoption and implementation of the EITI a prerequisite for granting a new loan, which has expedited Indonesia's implementation of the EITI (Rosser and Kartika, 2020).² The World Bank manages the multi-donor trust fund that is financed by several donor countries to provide grants and technical assistance to developing countries that implement the EITI.³ Both the World Bank and the former United Kingdom's Department for International Development (DFID) supported the involvement of state and business actors in setting up the 'EITI-Indonesia'. Also the Natural Resource Governance Institute, an international non-profit organisation, was crucial in Indonesia's EITI implementation, particularly in involving civil society actors. Since 2014, Indonesia has officially been declared EITI compliant (EITI International, 2019b).

In analysing the extent to which and how the EITI-Indonesia contributes to improved governance quality that addresses the social and environmental impacts from extractive industries, we draw on the minutes of 64 meetings of Indonesia's EITI multi-stakeholder group during an eight-year period between January 2012 and December 2019. In addition, we draw on the six reports that Indonesia submitted to the EITI international secretariat during the same time period, as well as the EITI-Indonesia activity reports, validation reports, and reports by civil society organisations on the EITI-Indonesia (see reference list). Many of these documents were available in Indonesian or English on the website of the Coordinating Ministry of Economic Affairs⁴ and the EITI.⁵ In addition, the lead author conducted fourteen semi-structured interviews during field work in Indonesia between November 2018 and January 2019. Interviewees were selected based on their role in extractive industries in Indonesia and included members of the EITI-Indonesia multi-stakeholder group (representatives from businesses, civil society, and government), as well as actors outside the multi-stakeholder group: former members of the group, civil society organisations that were knowledgeable of but not involved in the EITI, and people involved in

¹ Lead author's interviews with consultant of beneficial ownership roadmap, 18-12-2018, and with the GNPSDA-KPK on 21-12-2018. Affirmed by the PWYP-Indonesia national coordinator, 16-01-2019; JATAM activist, 12-01-2019.

² Lead author's interview with executive secretary of EITI-Indonesia, 12-12-2018.

³ Lead author's interview with former PWYP-Indonesia representative, 12-12-2018.

⁴ <https://eiti.ekon.go.id/>.

⁵ <https://eiti.org/indonesia>.

Indonesia's Corruption Eradication Commission. Interviews were recorded (after securing the interviewees' permission), took around 2 to 3 hours each, and were conducted in Indonesian. The interviews were transcribed and analysed, focusing on the three aspects of governance quality. These aspects were defined through a systematic literature review (see Section 2) and further operationalised through an inductive approach, drawing on data from the grey literature and the interviews. Finally, the article was informed by participant observations during the three-months field work period, during which the lead author attended a meeting of the EITI-Indonesia multi-stakeholder group, as well as EITI-related workshops and seminars organised by civil society organisations, the EITI-Indonesia secretariat and mining associations.

4. The effects of EITI-Indonesia on governance quality and addressing impacts

4.1. Transparency

Since becoming an EITI-member in 2010, Indonesia disclosed various types of data required under the EITI standard, such as reconciled state revenue from extractive industry operations, unreconciled corporate social responsibility expenditure and warranty on post-mining reclamations. In its latest validation, Indonesia scored meaningful progress on the transparency of licences and contracts, monitoring production, revenue allocation and revenue collection (EITI International, 2019c). Notwithstanding this enhanced transparency, five important deficiencies in transparency remain. As we show, these deficiencies are important factors in actors' inability to fully address the social and environmental impacts from extractive industries in Indonesia.

First, Indonesia's EITI reports exclude crucial information about more than 95 percent of the mining companies because of the high 'materiality threshold' that excludes companies that generate only limited state revenue from reporting. The EITI-Indonesia selects companies by listing their payment in descending order with cut-off rates varying over the years, which usually lie between 90 and 95 percent of revenue reported to the state (Publish What You Pay Indonesia, 2018b). The threshold policy thus means that no information is available to hold the vast majority of mining companies to account for the social and environmental impacts of their operations.

The EITI allows Indonesia to uphold this threshold policy because of the significant practical barriers that the country faces (EITI International, 2011, 2015, 2018), mainly in the form of a lack of government capacity to collect data from the ca. 11 thousand (!) companies operating on the thousands of islands in Indonesia (EITI Indonesia, 2013, 2015, 2016, 2017b, 2018a). There has been a debate within the multi-stakeholder group on how to increase the number of reporting companies, with civil society representatives and business actors trying to push for lowering the threshold in order to include more companies in the reporting system.⁶ The national coordinator of the EITI-Indonesia expressed the concern that this may contrarily lead to an increase in the number of non-complying companies: "[i]f more and more [companies] are being asked to report, [more and more companies] are not reporting. [It is] better [to ask] fewer [companies] that [are willing to] report".⁷ Indeed, to simply increase the number of reporting companies would not immediately enhance transparency because Indonesia lacks capacity to impose sanctions on non-complying companies. A lack of government enforcement capacity has always been expressed in Indonesia's EITI reports. So far, however, no action has been taken, although government representatives in the multi-stakeholder groups consent to

the reports.⁸ This shows a lack of commitment or capacity by the government to go beyond the minimum EITI requirements (see also Rosser and Kartika, 2020).

A second important deficiency in Indonesia's EITI reports is that they contain obsolete data due to two-year time lags. Although the EITI standard permits EITI members to publish data that are two years old, this means that the public cannot use Indonesia's EITI reports to hold companies to account for the social and environmental impacts of their current extractive industry operations (see Section 4.3). Indonesia has often had challenges with timely EITI compliance, which resulted in Indonesia's suspension from the EITI in 2013–2015 (EITI International, 2019b). Despite this, debates within the multi-stakeholder group to improve the timeliness of Indonesia's EITI reports have not become pivotal.

A third important gap in transparency is that the EITI-Indonesia reports do not disclose information on mining contracts, licenses and the mine area cadastres, which the government considers to be confidential information (EITI Indonesia, 2018c).⁹ This, along with a lack of information on potential state revenue, companies' obligations, and payments for environmental and social responsibility during contract duration significantly reduces the ability to hold actors to account for their environmental and social impacts, corruption and land conflicts due to overlap in licenses.

Here again, deficiencies in transparency can (partly) be explained by a lack of government capacity. In an effort to comply with the EITI standard, Indonesia has committed since 2016 to a 'One Map' portal with information about extractive industries cadastres, developed by the Ministry of Energy and Mineral Resources. While the portal has been praised in Indonesia's latest validation report, it did not disclose all the necessary data (EITI International, 2019c; EITI Indonesia, 2018c, 2019a) due to a lack of staff capacity, facilities and budget; challenges in allocating authority from central to subnational governments; an inability by the central government to access all the updated data from subnational governments; and coordination problems between departments, particularly the Ministry of Internal Affairs and the Ministry of Energy and Mineral Resources (EITI Indonesia, 2019b, p. 77). This shows the need for parallel governance reforms in order for the EITI to create sufficient transparency that can help address the environmental and social impacts from extractive industries.

Apart from the disclosure of information about contracts and licenses, information about beneficial ownership (i.e. ultimate ownership or control over a company) also plays a crucial role because it allows the state and the public to monitor the financial flow of company owners and hold companies accountable for their social and environmental impacts. From 2020 onwards, countries that implement the EITI are required to disclose company ownership data that includes their name, citizenship and domicile (EITI International, 2016). As of 2020, Indonesia has not yet published a report that complies with this standard. Indonesia has, however, formulated a roadmap with a set of stages towards full ownership disclosure by 2020 (EITI Indonesia, 2017a). This roadmap was accelerated by the adoption of the global agreement of the 'Group of 20' member countries on beneficial ownership to meet the Financial Action Task Force standards. This agreement helped to spur the Indonesian government to issue the Presidential regulation No.13/2018 on beneficial ownership. This shows that global governance mechanisms other than the EITI can put further pressure on countries such as Indonesia to implement and comply with the EITI standard.

A fourth deficiency in the information disclosure through the EITI is that there is no information in the EITI-Indonesia reports on the social and environmental impacts from extractive industries, and that information on activities by mining companies to restore such impacts is

⁶ Minutes of EITI-Indonesia multi-stakeholder group meeting on 23-01-2018.

⁷ Minutes of EITI-Indonesia multi-stakeholder group meeting on 23-01-2018.

⁸ Minutes of EITI-Indonesia multi-stakeholder group meetings on 22-04-2013; 21-04-2014; 03-11-2015; 20-02-2017; 12-12-2018.

⁹ Minutes of EITI-Indonesia multi-stakeholder group meeting on 12-12-2018.

minimal. Even though civil society representatives in the EITI-Indonesia multi-stakeholder group have pushed for such disclosure, it has not become a priority in multi-stakeholder group discussions (EITI Indonesia, 2018b). The 2016 EITI standard requires the disclosure of information on expenditures for corporate social responsibility but excludes information on expenditures to reduce environmental impacts (EITI International, 2016). Though the latter is now incorporated in the 2019 standard, Indonesia is yet to produce its first report based on the latest standard. As the multi-stakeholder group agrees that extractive industries can have severe social and environmental impacts (EITI Indonesia, 2018b), it decided to publish unreconciled expenditure by reporting companies on addressing the social and environmental impacts, though not all of the reporting companies provided data (Publish What You Pay Indonesia, 2018a). Besides, information on expenditures is not accompanied by information on how expenditures are used, which means that the information provided in the EITI reports is not actionable; it cannot be used by the public to hold actors to account. This means that any existing corruption in the use of corporate social responsibility and the mining reclamation funds—likely to be a widespread practice in Indonesia (Publish What You Pay Indonesia & KPK, 2018)—can persist without the EITI shedding light on it. In short, even if the EITI-Indonesia complied with all the EITI requirements, it would still have important limitations in addressing the social and environmental impacts from extractive industries.

A last deficiency in transparency through the EITI is that Indonesia's EITI reports do not disclose information on extractive industries at the subnational level. This is problematic since considerable authority to issue licenses and payments for extractive industries—such as the mining reclamation guarantee—rests with subnational government agencies. This discrepancy has been recognised by members of the multi-stakeholder group and became a debate in the group.¹⁰ As a result, the EITI-Indonesia established EITI units at the subnational level (EITI Indonesia, 2018a, p. 8) to facilitate data collection from local governments and companies.¹¹ However, the discussion slowly wanes because of budget limitations and a lack of commitment and legal mandate to establish EITI subnational units (EITI Indonesia, 2018a; see also Winanti and Hanif, 2020).¹²

4.2. Civil society participation

In contrast to the EITI's partial effects on transparency, the establishment of the EITI-Indonesia has quite significantly contributed to enhanced participation and capacity of civil society in Indonesia. One immediate result of the adoption of the EITI was the establishment of the civil society network Publish What You Pay Indonesia in 2007, which is affiliated with the global Publish What You Pay, a civil society network that aims to ensure that extractive industries enhance people's quality of life, including through the EITI. Publish What You Pay Indonesia had a crucial role in the adoption of the EITI-Indonesia. The establishment of Publish What You Pay Indonesia was facilitated by the Natural Resource Governance Institute, which mobilised national civil society organisations to become involved in the establishment of the EITI-Indonesia and engage in the EITI multi-stakeholder group.¹³ The EITI adoption was for a large part facilitated by (funding from) the United Kingdom's Department for International Development and the multi-donor trust fund administered by the World Bank. The multi-donor trust fund provides grants and technical assistance, including with the aim to

strengthen the capacity of civil society organisations.

To date, Publish What You Pay Indonesia has 35 members operating at the national and local levels. It has become an empowered civil society network that focuses on the improvement of governance in the extractive industries. Apart from engaging in the EITI multi-stakeholder group, Publish What You Pay Indonesia organises public debates and seminars about extractive industries and publishes policy briefs and books related to the EITI (Publish What You Pay Indonesia, 2020d). It is also responsible for building important relations with government institutions, civil society organisations and other networks.¹⁴ Additionally, Publish What You Pay Indonesia seeks to enhance company compliance through naming-and-shaming of non-complying companies by publishing lists of companies that do not submit their data to the EITI-Indonesia (Publish What You Pay Indonesia, 2013). This enhanced empowerment of civil society happened due to the implementation of the EITI, as acknowledged by the national coordinator of Publish What You Pay (Publish What You Pay Indonesia, 2020b, 2020c).¹⁵

Publish What You Pay Indonesia's capacity and bargaining power to improve governance has extended even beyond the EITI. With its accumulated knowledge and capacity, Publish What You Pay Indonesia members have become able to identify shortcomings in Indonesia's governance of extractive industries.¹⁶ Publish What You Pay Indonesia engages in campaigns, lobbying and collaboration with other institutions to improve the governance capacity regarding the extractive industries.¹⁷ A prominent example is Publish What You Pay Indonesia's engagement in the National Movement for Saving Natural Resources, which aims to improve natural resource governance in Indonesia.¹⁸ This movement was established by Indonesia's Corruption Eradication Commission, which is a powerful agency to eradicate corruption in Indonesia as it has the authority to prosecute any corrupt government officials. The National Movement for Saving Natural Resources has a larger membership than the EITI-Indonesia multi-stakeholder group. The Movement also includes central government institutions, attorney general officers, the state police and local government institutions. One example of how Publish What You Pay Indonesia uses its knowledge gained through its involvement in the EITI is through the introduction of the EITI's reconciliation method in the National Movement for Saving Natural Resources forum (KPK, 2014).¹⁹ This has resulted in further steps for disciplining companies and coordinating with subnational governments to reconcile post-mining and reclamation funds. Results have been published and disseminated by the Corruption Eradication Commission and Publish What You Pay Indonesia (Publish What You Pay Indonesia and KPK, 2018). This shows that the knowledge obtained from the EITI has been used by Publish What You Pay Indonesia to improve extractive industry governance beyond the EITI-Indonesia.²⁰

Despite the EITI-enhanced civil society participation and capacity, civil society organisations' ability to push for broader reform of the governance of extractive industries in Indonesia has important limitations. This is mainly because, first, civil society organisations have chosen to avoid fierce conflicts within the EITI-Indonesia multi-

¹⁰ Minutes of EITI-Indonesia multi-stakeholder group meeting on 20-02-2017; and lead author's interview with a PWYP-Indonesia activist, 08-01-2019.

¹¹ Minutes of EITI-Indonesia multi-stakeholder group meeting on 20-02-2017.

¹² Lead author's interview with PWYP-Indonesia national coordinator and activist, 18-12-2018.

¹³ Lead author's interview with PWYP-Indonesia national coordinator and activist, 12-12-2018.

¹⁴ Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019.

¹⁵ Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019.

¹⁶ Lead author's interview with PWYP-Indonesia national coordinator, 15-01-2019.

¹⁷ Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019.

¹⁸ Lead author's interview with GNPSDA-KPK, 08-01-2019.

¹⁹ Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019.

²⁰ Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019.

stakeholder group because they still have low trust that the government supports wider transparency.²¹ This is reflected in Publish What You Pay Indonesia's decision to avoid pushing too hard for enhanced transparency within and beyond the EITI out of fear that this may lead to a dissolution of the EITI-Indonesia. As one representative observed: "... if we insist on keeping this [EITI-Indonesia], either politically [EITI-Indonesia] gets supported or not, even if [EITI-Indonesia] is too strong, it could be dissolved ...".²² A second reason for Publish What You Pay Indonesia's limited ability to push for broader governance reform is that it is unable to directly negotiate with high-level policymakers because those government representatives who attend the EITI-Indonesia multi-stakeholder group are not the key decision-makers.²³ Consequently, the multi-stakeholder group sticks with its rather narrow focus on the EITI reports, with little consideration of broader governance reforms that are needed to address the many governance challenges and (resulting) social and environmental impacts from extractive industries (see also [EITI-International, 2019c](#)). This situation persists mainly due to the dominance of oligarchs and the strong networks of large capital owners, political parties and public officers in Indonesia ([Warburton, 2014; 2017](#)).

Besides challenges in making the EITI-Indonesia amenable to broader governance reform, Publish What You Pay Indonesia also faces internal challenges. Some civil society organisations who used to be part of the network have withdrawn and the network shrunk from 43 members in 2007 ([Rosser and Kartika, 2020](#)) to 35 in 2019 ([Publish What You Pay Indonesia, 2020a](#)). One reason is that some civil society organisations considered the EITI to be an ineffective forum for eradicating corruption and rather focus their attention elsewhere ([Rosser and Kartika, 2020](#)).

4.3. Accountability

As regards accountability, the Corruption Eradication Commission is a central body in Indonesia that the public can rely on to hold government and business actors to account in case of corruption. The Commission has the strongest authority to supervise and prosecute against corruption practices, including in the extractive industries sector. The Commission could, in theory, greatly benefit from the information disclosed through the EITI. However, the unrealised potential of enhanced transparency through the EITI has also limited synergies between the EITI and the Corruption Eradication Commission. The Commission is not interested in using data from the EITI-Indonesia reports because of limitations in transparency and obsolete data, and because the commission has more complete and updated data.²⁴

Public accountability requires public participation. Not all civil society organisations working on the extractive industries sector are interested in concerning themselves with the EITI and/or in using the data provided by the EITI-Indonesia, but can still have a positive influence on its effects. One civil society organisation that chose not to join the EITI-Indonesia is the mining advocacy network JATAM, which is concerned with the social and environmental impacts of mining. JATAM did not to join the EITI because it is against mining altogether.²⁵ JATAM has instead been successful in litigation efforts for the disclosure of mining licences in the supreme court of Indonesia ([Publish What You Pay Indonesia, 2018b](#)). This has become an important argument for civil society representatives within the EITI-Indonesia multi-stakeholder

group to encourage contract and licence disclosure in Indonesia.²⁶ This means that civil society organisations outside the multi-stakeholder group indirectly contribute to broader governance reforms linked to the EITI.

As we explained above, the EITI does not focus on the subnational level, and discussions around the EITI subnational units slowly wane. To successfully enhance accountability in Indonesia, however, involvement from subnational level actors is important because most government authority in Indonesia's extractive industries sector rests with the subnational level ([Winanti and Hanif, 2020](#)). This has led to a situation whereby the EITI reports have been unable to trigger public debates about extractive industries at subnational levels. Indeed, the EITI reports are not seriously referred to by local and national civil society organisations, neither those that are part of Publish What You Pay Indonesia, nor the other civil society organisations that are concerned with the social and environmental impacts of extractive industries. Even if the reports were relevant, however, and despite capacity building efforts among national, international and local civil society organisations working on transparency in the extractive industries sector ([Winanti and Hanif, 2020](#)), many local civil society organisations affiliated with Publish What You Pay Indonesia lack the capacity to use data because extractive industry issues are not their primary advocacy agenda.²⁷ This means that the EITI reports do not significantly contribute to enhancing accountability on the social and environmental impacts from extractive industries.

5. Conclusion

This article analysed to what extent and how the EITI contributes to addressing the social and environmental impacts from extractive industries through enhanced governance quality in Indonesia. We focused on three aspects of governance quality: transparency, civil society participation and accountability.

We conclude that the EITI has to some extent improved governance quality in Indonesia. Similar to some other developing countries that implement the EITI ([Rustad et al., 2017; Öge, 2017; Vijge, 2018](#)), the EITI-Indonesia was able to strengthen civil society participation and empowerment. It also led to the establishment of Publish What You Pay Indonesia, a civil society network that organises civil society representation in the EITI multi-stakeholder group, engages in capacity building, organises public debates and connects to important national and international networks. Publish What You Pay Indonesia has managed to garner support for improving governance quality, not only within but also beyond the EITI, such as in the Corruption Eradication Commission, where Publish What You Pay Indonesia drew on the knowledge it gained through involvement in the EITI to better monitor corruption practices.²⁸ This shows that the EITI has some spinoff effects that improve governance beyond the EITI, even though civil society organisations also faced challenges in pushing for broader governance reform within the EITI multi-stakeholder group (for similar observations, see [Vijge et al., 2019](#)). Enhanced civil society participation and empowerment in Indonesia is important to hold extractive industry actors to account for their social and environmental impacts.

Due to limitations in fostering transparency and accountability, however, the EITI-Indonesia is unable to fully address the environmental and social impacts from extractive industries. There are a number of reasons for these limitations in transparency, such as a lack of timeliness

²¹ Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019.

²² Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019.

²³ Minutes of EITI-Indonesia multi-stakeholder group meeting on 26-06-2019 on responses and feedback on draft of EITI-Indonesia validation report.

²⁴ Lead author's interview with GNPSDA-KPK, 08-01-2019.

²⁵ Lead author's interview with JATAM activist, 09-01-2019, 12-01-2019.

²⁶ Minutes of EITI-Indonesia multi-stakeholder group meeting on 12-06-2015, 21-08-2015.

²⁷ Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019.

²⁸ Lead author's interview with PWYP-Indonesia national coordinator, 16-01-2019. Affirmed by PWYP-Indonesia activist, 11-12-2018; GNPSDA-KPK, 08-01-2019; Academia, 18-12-2018.

of the data; a limited number of reporting companies; lack of information disclosure on critical aspects such as contracts, licenses and ownership; and absence of information on the environmental and social impacts of extractive industries. The EITI's shortcomings can partially be explained by limited political commitment, limited government capacity, vested interests by powerful oligarchs and the significant political and technical barriers that Indonesia faces (Öge, 2016a; Rosser and Kartika, 2020; Warburton, 2014). In addition, environmental and social impacts at local levels have not become topics of debates within the EITI-Indonesia multi-stakeholder group, largely because the EITI is implemented at the national level while the governance of extractive industries in Indonesia is decentralised to lower levels of governance.

Our findings show that the EITI's ability to address the environmental and social impacts from extractive industries is largely determined by the extent to which the EITI serves as a catalyst for broader governance transformations. The EITI allows its country members to implement the minimum requirements only in case of significant technical barriers, as Indonesia has done for over 10 years. The EITI-Indonesia seems to limit itself mostly to the narrow, rather technical exercise of developing the EITI reports without considering wider governance reforms that would require intervention and coordination across different government agencies and levels of government. This narrow scope within which the EITI is implemented in Indonesia severely limits the ability of the EITI-Indonesia to address the social and environmental impacts from extractive industries.

Our findings have important policy and research implications. In terms of research implications, we argue that the question of the level of the EITI's 'effectiveness' or 'success' that has often been addressed in the literature should go beyond the question of mere compliance with EITI requirements. Our analyses showed that even if a country were to fulfil all minimum requirements of the EITI standard, it may still not succeed in addressing the negative environmental and social impacts from extractive industries and foster the "prudent use of natural resource wealth" (EITI International, 2019a, p. 6). The level of success in our view thus depends on the extent to which a country uses the EITI to foster reflection, debates and action on wider governance reform in its extractive industries sector, including in managing the impacts from extractive industries.

In analysing this level of reflection, debate and action, an important question is the extent to which this is externally or internally motivated. As we showed in the case of Indonesia, important stimuli for progress on the EITI and wider governance reforms come from abroad, through pressure from other governments and intergovernmental mechanisms such as the Group of 20, from global civil society organisations and from international donors. This is also the case in many other EITI-implementing developing countries (Van Alstine and Andrews, 2016; Van Alstine, 2017; Vijge, 2018). In Indonesia, it was mainly actors from the Global North, or organisations controlled by the Global North, which were key in the implementation of the EITI-Indonesia. For instance, the involvement of the World Bank, UK's Department for International Development and the Natural Resource Governance Institute (funded by among others the Bill & Melinda Gates Foundation and a range of industrialised countries) were central in pushing the Indonesian government to adopt and implement the EITI and in fostering civil society participation. This raises questions about the desired and actual levels of external pressure vs. domestic logic in implementing the EITI and enhancing governance quality in (developing) countries, something which has seldomly been explored in the literature (Furstenberg, 2015).

In terms of the policy implications of our article, it seems important for a country such as Indonesia to consider the EITI not just in a narrow way as an exercise to disclose information through an EITI report, but as an opportunity for opening up broader discussions about governance transformations that could help to address the social and environmental impacts of extractive industries. This was also mentioned in the EITI international board's assessment of Indonesia's performance: "*The Board encourages Indonesia to move beyond viewing the EITI as an annual*

reporting exercise to using implementation as a means of improving the governance of natural resources for the ultimate benefit of its citizens" (EITI International, 2019c, p. 3). For the EITI-Indonesia to limit the social and environmental impacts of extractive industries, governance reform is needed especially in the form of enhanced policy enforcement, coordination across line ministries and departments, coordination between national- and subnational-level government authorities, enhanced government capacity and a reduction in oligarchs' powers in extractive industry governance (Rosser and Kartika, 2020; Warburton, 2014). While the necessity of such reforms is acknowledged in Indonesia's EITI reports, these are not (yet) implemented. As the validation reports states: "*The annual progress reports, minutes of MSG [multi-stakeholder group] meetings and stakeholder views confirm that the MSG has not actively pushed for reforms*" (EITI International, 2019c, p. 10). Limiting the social and environmental impacts of extractive industries through the EITI would require the involvement of high-level decision-makers with authority to develop and enforce regulations to address such impacts, actors which have so far not been involved in the EITI-Indonesia. The EITI-Indonesia could also benefit from linkages with other governance initiatives such as Indonesia's National Movement for Saving Natural Resources, which was initiated by the Corruption Eradication Commission and has been crucial in addressing corruption and in generating and providing information on cadastres. Also domestic civil society organisations, both within and outside the EITI multi-stakeholder group, are important in pushing for broader governance reform and in addressing the social and environmental impacts of extractive industries, despite the earlier-mentioned limitations.

That the EITI provides opportunities for governance reform and for addressing the environmental and social impacts of extractive industries is proven by the fact that already in 2017, 28 countries had chosen to go beyond the EITI standard by also disclosing some information on the adverse impacts of extractive industries, in response to local requests to do so (EITI International, 2017). Though this is an important first step in addressing the environmental and social impacts from extractive industries, the level of actual 'success' here also depends on how such enhanced transparency interacts with increased accountability and empowerment. While this interaction is not often considered in extractive industries policies (Vijge, 2018), EITI-implementing countries might need to consider taking this into account in their EITI implementation and the wider governance reforms stimulated by it.

Declarations of Competing Interest

None.

Acknowledgements

The lead author would like to heartily thank the Lembaga Pengelola Dana Pendidikan (LPDP) for providing him with a scholarship to carry out his research (award number 201704221010717). The LPDP had no involvement in this research in any way. The authors would also like to thank all interviewees for providing invaluable insights into the Extractive Industries Transparency Initiative in Indonesia.

References

- Aaronson, S.A., 2011. Limited partnership: business, government, civil society, and the public in the extractive industries transparency initiative (EITI). *Public Adm. Dev.* 31 (1), 50–63.
- Adunbi, O., 2020. Extractive practices, oil corporations and contested spaces in Nigeria. *Extract. Ind. Soc.* 7 (3), 804–811. <https://doi.org/10.1016/j.exis.2019.03.012>.
- Aspinall, E., 2007. The construction of grievance: natural resources and identity in a separatist conflict. *J. Confl. Resol.* 51 (6), 950–972. <https://doi.org/10.1177/0022002707307120>.
- Bassey, N., 2020. Concerning environmental audits in the Nigeria extractive industries transparency initiative. *Extract. Ind. Soc.* 7 (3), 786–789. <https://doi.org/10.1016/j.exis.2019.08.007>.
- Boschini, A., Pettersson, J., Roine, J., 2013. The resource curse and its potential reversal. *World Dev.* 43, 19–41. <https://doi.org/10.1016/j.worlddev.2012.10.007>.

- Brown, D.W., Kirana, C., 2009. Facilitating consideration of the EITI in a large country: the case of Indonesia. In: Eads, C., Mitchell, P., Paris, F. (Eds.), *Advancing the EITI in the Mining Sector: A Consultation With Stakeholders*. EITI, Oslo. Retrieved 25 February 2021 from <https://eiti.org/files/documents/MINING%20Compressed.pdf>.
- Bruch, C., Muffett, C., Nichols, S.S., 2016. Natural resources and post-conflict governance: building a sustainable peace. In: Bruch, C., Muffett, C., Nichols, S.S. (Eds.), *Governance, Natural Resources, and Post-conflict Peacebuilding*. Earthscan, London.
- Casertano, S., 2013. Our Land, Our Oil!: Natural Resources, Local Nationalism, and Violent Secession. Springer VS. <https://doi.org/10.1007/978-3-531-19443-1>. Vol. 9783531194.
- Corrigan, C.C., 2014. Breaking the resource curse: transparency in the natural resource sector and the extractive industries transparency initiative. *Resour. Policy* 41 (1), 17–30. <https://doi.org/10.1016/j.resourpol.2013.10.003>.
- EITI Indonesia, Secretariat. (2013). Laporan Tahunan 2013. Retrieved December 4, 2020 from <https://eiti.ekon.go.id/annual-report-2013/>.
- EITI Indonesia, Secretariat. (2015). EITI-Indonesia Activity Report January-December 2014. Retrieved December 4, 2020 from <https://eiti.ekon.go.id/activity-report-2014/>.
- EITI Indonesia, Secretariat. (2016). EITI-Indonesia Progress Report January-December 2015. Retrieved December 4, 2020 from <https://eiti.ekon.go.id/laporan-perkembangan-tahun-2015/>.
- EITI Indonesia, Secretariat. (2017a). A Roadmap of Beneficial Ownership Transparency in The Extractive Industries in Indonesia. Retrieved December 4, 2020 from <https://eiti.ekon.go.id/peta-jalan-transparansi-beneficial-ownership-industri-ekstraktif/>.
- EITI Indonesia, Secretariat. (2017b). EITI-Indonesia Progress Report January-December 2016. Retrieved December 4, 2020 from <https://eiti.ekon.go.id/laporan-perkembangan-eiti-2016/>.
- EITI Indonesia, Secretariat. (2018a). EITI-Indonesia Annual Progress Report January-December 2017. Retrieved December 4, 2020 from <https://eiti.ekon.go.id/laporan-perkembangan-tahunan-eiti-2017/>.
- EITI Indonesia, Secretariat. (2018b). Scoping Study Report of EITI Indonesia year 2016. Retrieved December 4, 2020 from <https://eiti.ekon.go.id/ruang-lingkup-laporan-eiti-indonesia-keenam-2016/>.
- EITI Indonesia, Secretariat. (2018c). Laporan Kontekstual Laporan EITI Indonesia 2016. Retrieved December 4, 2020 from <https://eiti.ekon.go.id/laporan-eiti-indonesia-2016/>.
- EITI Indonesia, Secretariat. (2019a). Laporan EITI Indonesia 2017: Buku 2 – Laporan Kontekstual. Retrieved December 4, 2020 from <http://eiti.ekon.go.id/2017report/EITIBuku2.pdf>.
- EITI Indonesia, Secretariat. (2019b). Laporan EITI Indonesia 2017: Buku 3 – Laporan Rekonsiliasi. Retrieved December 4, 2020 from <http://eiti.ekon.go.id/2017report/EITIBuku3.pdf>.
- EITI International, Secretariat. (2011). EITI Rules 2011 Including the Validation Guide. Retrieved December 1, 2020 from https://eiti.org/files/documents/EITI_Rules_Validations_April2011_1_0.pdf.
- EITI International, Secretariat. (2015). The EITI Standard: Revised version, (January). Retrieved January 15, 2020 from https://eiti.org/files/documents/english_eiti_standard.pdf.
- EITI International, Secretariat. (2016). EITI Standard 2016. Retrieved December 1, 2020 from https://eiti.org/files/documents/the_eiti_standard_2016_-_english.pdf.
- EITI International, Secretariat. (2017). Coverage of Environmental Information in EITI reporting: A review of How Some EITI Countries Are Covering Environmental Information in EITI Reporting. Retrieved December 1, 2020 from https://eiti.org/files/documents/eiti_brief_coverage_of_environmental_reporting.pdf.
- EITI International, Secretariat. (2018). How We work: Implementing the Standard nationally. Retrieved May 23, 2018, from <https://eiti.org/about/how-we-work>.
- EITI International, Secretariat. (2019a). EITI Standard 2019: The global Standard For the Good Governance of oil, Gas and Mineral Resources. Retrieved December 1, 2020 from https://eiti.org/files/documents/eiti_standard2019_a4_en.pdf.
- EITI International, Secretariat. (2019b). Indonesia. Retrieved January 3, 2020, from <https://eiti.org/indonesia>.
- EITI International, Secretariat. (2019c). The Board agreed That Indonesia has Made Meaningful Progress Overall in Implementing the 2016 EITI Standard. Retrieved February 4, 2020, from <https://eiti.org/board-decision/2019-74>.
- EITI International, Secretariat. (2020). Retrieved October 4, 2020, from <https://eiti.org/>.
- Epremian, L., Lujala, P., Bruch, C., 2016. High-value natural resources and transparency: accounting for revenues and governance. *Oxford Research Encyclopaedia of Politics*. Oxford University Press USA. <https://doi.org/10.1093/acrefore/9780190228637.013.21>.
- Fenton Villar, P., 2020. The extractive industries transparency initiative (EITI) and trust in politicians. *Resour. Policy* 68, 101713. <https://doi.org/10.1016/j.resourpol.2020.101713>.
- Frynas, J.G., 2010. Corporate social responsibility and societal governance: lessons from transparency in the oil and gas sector. *J. Bus. Eth.* 93 (SUPPL. 2), 163–179. <https://doi.org/10.1007/s10551-010-0559-1>.
- Furstenberg, S., 2015. Consolidating global governance in nondemocratic countries: critical reflections on the extractive industries transparency initiative (EITI) in Kyrgyzstan. *Extract. Ind. Soc.* 2 (3), 462–471. <https://doi.org/10.1016/j.exis.2015.06.007>.
- Gellert, P.K., 2019. Neoliberalism and altered state developmentalism in the twenty-first century extractive regime of Indonesia. *Globalizations* 16 (6), 894–918. <https://doi.org/10.1080/14747731.2018.1560189>.
- Gilberthorpe, E., Papyrakis, E., 2015. The extractive industries and development: the resource curse at the micro, meso and macro levels. *Extract. Ind. Soc.* 2 (2), 381–390. <https://doi.org/10.1016/j.exis.2015.02.008>.
- Haufler, V., 2010. Disclosure as governance: the extractive industries transparency initiative and resource management in the developing world. *Global Environ. Polit.* 10 (3), 53–73. https://doi.org/10.1162/GLEP_a_00014.
- Klein, A., 2017. Pioneering extractive sector transparency. A publish what you pay perspective on 15 Years of EITI. *Extract. Ind. Soc.* 4 (4), 771–774. <https://doi.org/10.1016/j.exis.2017.10.008>.
- Kolstad, I., Wiig, A., 2009. Is transparency the key to reducing corruption in resource-rich countries? *World Dev.* 37 (3), 521–532.
- KPK. (2014). Koordinasi Dan Supervisi Pengelolaan Pertambangan Mineral Dan Batubara 12 Provinsi Di Indonesia. Retrieved December 1, 2020 from <https://acch.kpk.go.id/id/berkas/litbang/korsup-pengelolaan-pertambangan-mineral-dan-batubara-pada-12-provinsi>.
- Lujala, P., 2018. An analysis of the extractive industry transparency initiative implementation process. *World Dev.* 107, 358–381. <https://doi.org/10.1016/j.worlddev.2018.02.030>.
- Magno, C., Gatmaytan, D., 2017. Corruption and civic space: contextual factors influencing EITI compliance. *Extract. Ind. Soc.* 4 (4), 806–815. <https://doi.org/10.1016/j.exis.2017.07.003>.
- Malden, A., 2017. A safer bet? Evaluating the effects of the extractive industries transparency initiative on mineral investment climate attractiveness. *Extract. Ind. Soc.* 4 (4), 788–794. <https://doi.org/10.1016/j.exis.2017.01.008>.
- McCarthy, J.F., 2007. The demonstration effect: natural resources, ethnonationalism and the Aceh conflict. *Singap. J. Trop. Geogr.* 28 (3), 314–333. <https://doi.org/10.1111/j.1467-9493.2007.00304.x>.
- Mejía Acosta, A., 2013. The impact and effectiveness of accountability and transparency initiatives: the governance of natural resources. *Dev. Policy Rev.* 31 (s1), s89–s105. <https://doi.org/10.1111/dpr.12021>.
- Öge, K., 2016 a. Which transparency matters? Compliance with anti-corruption efforts in extractive industries. *Resour. Policy* 49, 41–50. <https://doi.org/10.1016/j.resourpol.2016.04.001>.
- Öge, K., 2016 b. To disclose or not to disclose: how global competition for foreign direct investment influences transparency reforms in extractive industries. *Energy Policy* 98, 133–141. <https://doi.org/10.1016/j.enpol.2016.08.019>.
- Öge, K., 2017. Transparent autocracies: the extractive industries transparency initiative (EITI) and civil society in authoritarian states. *Extract. Ind. Soc.* 4 (4), 816–824. <https://doi.org/10.1016/j.exis.2016.12.010>.
- Papyrakis, E., Rieger, M., Gilberthorpe, E., 2017. Corruption and the extractive industries transparency initiative. *J. Dev. Stud.* 53 (2), 295–309.
- Papyrakis, E., 2017. The resource curse- what we have learned from two decades of intensive research: introduction to the special issue. *J. Dev. Stud.* 53 (2), 175–185.
- Publish What You Pay Indonesia, & KPK. (2018). Koordinasi Dan Supervisi Pertambangan Mineral dan Batubara: Dalam Gerakan Nasional Penyelamatan Sumber Daya Alam. Retrieved February 4, 2020 from <https://www.kpk.go.id/id/publikasi/kajian-dan-penelitian/kajian-dan-penelitian-2/473-laporan-koordinasi-dan-supervisi-pertambangan-mineral-dan-batubara-dalam-gerakan-nasional-penyelamatan-sumber-daya-alam>.
- Publish What You Pay Indonesia. (2013). 105 Perusahaan Ekstraktif Belum Laporan Data Fiskal 2010-2011. Retrieved January 22, 2018, from <https://pwybindonesia.org/id/105-perusahaan-ekstraktif-belum-lapor-data-fiskal-2010-2011/>.
- Publish What You Pay Indonesia. (2018a). Kepatuhan Penempatan Dana Jaminan Reklamasi Dan Pascatambang di Indonesia. Retrieved December 1, 2020 from <https://pwybindonesia.org/id/kepatuhan-penempatan-dana-jaminan-reklamasi-dan-pascatambang-di-indonesia/>.
- Publish What You Pay Indonesia. (2018b). Pengungkapan Beneficial Ownership Di Indonesia Menutup Celah (Korupsi) Untuk Perbaikan Tata Kelola. Retrieved December 1, 2020 from <https://pwybindonesia.org/id/pengungkapan-beneficial-ownership-di-indonesia-menutup-celah-korupsi-untuk-perbaikan-tata-kelola/>.
- Publish What You Pay Indonesia. (2020a). Anggota-Mitra. Retrieved December 1, 2020 from <https://pwybindonesia.org/id/anggota-mitra/>.
- Publish What You Pay Indonesia. (2020b). Kegiatan. Retrieved December 1, 2020 from <https://pwybindonesia.org/id/kegiatan/>.
- Publish What You Pay Indonesia. (2020c). Pendorong. Retrieved December 1, 2020 from <https://pwybindonesia.org/id/pendorong/>.
- Publish What You Pay Indonesia. (2020d). Publikasi. Retrieved March 12, 2020, from <https://pwybindonesia.org/id/publikasi/>.
- Ross, M.L., 2015. What have we learned about the resource curse? *Annu. Rev. Polit. Sci.* 18, 239–261. <https://doi.org/10.1146/annurev-polisci-052213-040359>.
- Rosser, A., Kartika, W., 2020. Conflict, contestation, and corruption reform: the political dynamics of the EITI in Indonesia. *Contemp. Polit.* 26 (2), 147–164. <https://doi.org/10.1080/13569775.2019.1693244>.
- Rustad, S.A., Le Billon, P., Lujala, P., 2017. Has the extractive industries transparency initiative been a success? Identifying and evaluating EITI goals. *Resour. Policy* 51, 151–162. <https://doi.org/10.1016/j.resourpol.2016.12.004>.
- Short, C., 2014. The development of the extractive industries transparency initiative. *J. World Energy Law Bus.* 7 (1), 8–15. <https://doi.org/10.1093/jwelb/jwt026>.
- Van Alstine, J., Andrews, N., 2016. Corporations, civil society, and disclosure: a case study of the extractive industries transparency initiative. In: Van de Graaf, T., Sovacool, B., Ghosh, A., Kern, F., Klare, M. (Eds.), *The Palgrave Handbook of the International Political Economy of Energy*. Palgrave Macmillan, London. https://doi.org/10.1057/978-1-137-55631-8_4.
- Van Alstine, J., 2017. Critical reflections on 15 years of the extractive industries transparency initiative (EITI). *Extract. Ind. Soc.* 4 (4), 766–770. <https://doi.org/10.1016/j.exis.2017.10.010>.
- Vijge, M.J., 2018. The (Dis)empowering effects of transparency beyond information disclosure: the extractive industries transparency initiative in Myanmar. *Global Environ. Polit.* 18 (1), 13–32.

- Vijge, M.J., Metcalfe, R., Wallbott, L., Oberlack, C., 2019. Transforming institutional quality in resource curse contexts: the extractive industries transparency initiative in Myanmar. *Resour. Policy* 61, 200–209. <https://doi.org/10.1016/j.resourpol.2019.02.006>.
- Warburton, E. (2014). The Business and Politics of Indonesia. Inside Indonesia. Retrieved December 1, 2020 from <https://www.insideindonesia.org/the-business-of-politics-in-indonesia-4>.
- Warburton, E., 2017. Resource nationalism in Indonesia: ownership structures and sectoral variation in mining and palm oil. *J. East Asian Stud.* 17 (3), 285–312. <https://doi.org/10.1017/jea.2017.13>.
- Wilson, E., Van Alstine, J., 2014. *Localising Transparency: Exploring EITI's Contribution to Sustainable Development. Shaping Sustainable Markets Papers*. International Institute for Environment and Development, London. Retrieved December 1, 2020 from. <https://pubs.iied.org/16555IHED/>.
- Winanti, P.S., Hanif, H., 2020. When global norms meet local politics: localising transparency in extractive industries governance. *Environ. Policy Gov.* 30 (5), 263–275. <https://doi.org/10.1002/eet.1907>.