

Oxford Climate Policy Monitor

2024 Survey

Jurisdiction

Indonesia

Law firm

Nusantara Legal Partnership

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**Climate
Policy
Monitor**

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Policy Tool Name: Law No. 16 of 2016 on the Ratification of the Paris Agreement to the United Nations Framework Convention on Climate Change

3. Source material link(s):

<https://web.archive.org/web/20240625091736/https://peraturan.bpk.go.id/Download/26666/UU%20Nomor%2016%20Tahun%202016.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2016

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation demonstrates the Indonesian Government's commitment to contribute to limiting greenhouse gas ("GHG") emissions as part of an international incentive forming cross-nation commitments to combat global warming. For the initial stage, Indonesia's target of Nationally Determined Contribution (NDC) to reduce GHG emissions by 29% under a business-as-usual scenario by 2030 which may be increased to 41% with international cooperation. This target will be achieved through the performances of various sectors such as forestry, energy, transportation, waste sector, Industrial Processes and Product Uses (IPPU), and agriculture.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. The Government of the Republic of Indonesia

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of The Government of the Republic of Indonesia to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) Law 16/2016 was enacted as a ratification of the Paris Agreement which provides legal basis to the various specific regulations on the implementation of Indonesia' commitment to combat climate change.

Upon the ratification of the Paris Agreement, various government agencies has issued implementing regulations to achieve the NDC's target in limiting GHG.

- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

departments (local - e.g., county, district, municipality, city)			
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Agriculture, forestry, and fishing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mining and quarrying	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity, gas, steam, and air conditioning supply	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water supply; sewerage; waste management and remediation activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Construction	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Wholesale and retail trade; repair of motor vehicles and motorcycles	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Transportation and storage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accommodation and food service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Information and communication	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial and insurance activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Real estate activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Professional, scientific and technical activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Administrative and support service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Public administration and defense; compulsory social security	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human health and social work activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Arts, entertainment and recreation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Activities of households as employers; undifferentiated goods-and services-producing activities of	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

households for own use			
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

- ☐ Exclusion from government contracts
 - ☐ Award of damages or compensation
 - ☐ Penalty for senior managers
 - ☐ Criminal penalties
 - ☒ Not specified
 - ☐ Not applicable (e.g. in cases of voluntary tools)
 - ☐ Other
-
-

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☒ Not applicable
 - ☐ Unknown or prefer not to answer
-
-

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
 - ☒ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☐ Unknown or prefer not to answer
-
-

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

☐ No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

There are several monitoring system implemented as part of the ratification of Paris Agreement by the Indonesian government. These are further implemented in the specific sectoral implementing regulations.

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

- ☒ No
- ☐ Recommended
- ☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☒ No
- ☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

- ☒ No
- ☐ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-

Targets


135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required



Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Since Law 16/2016 only stipulates the ratification of the Paris Agreement, no other information apart from the restatement of the content of Paris Agreement is provided in this law.

Policy Tool Name: Presidential Regulation No. 98 of 2021 on the Implementation of Carbon Economic Value for Target Achievement on Nationally Determined Contribution ("NDC") and The Control of GHG Emission in National Development

3. Source material link(s):

<https://web.archive.org/web/20240814113056/https://peraturan.bpk.go.id/Download/180699/Perpres%20Nomor%2098%20Tahun%202021.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

Presidential Regulation No. 98 of 2021 ("PR 98/2021") provides the nationally applicable framework to determine NDC based on the Paris Agreement. PR 98/2021 provides the legal basis in the implementation of reduction of GHG emissions, including a planned national framework to mitigate and adapt climate change. The scope of PR 98/2021 includes the required efforts to achieve NDC, the framework of implementation, as well as the monitoring, evaluation, management and funding of the required efforts.

Therefore, this policy tool covers the governance domain of transition planning as well as acting as guidance to climate-related disclosure.

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

- ☒ Approved, in force
 - ☐ Approved, not yet in force
 - ☐ Other (Please describe)
- -----

9. Year of (planned) entry into force or year of publication

2021

10. Does the policy tool have an end date?

- ☒ No
 - ☐ Yes
- -----

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

As the implementing regulation of Law 16/2016 or Paris Agreement, PR 98/2021 aims to control climate change and reduce GHG through carbon pricing and the implementation of carbon economic value. PR 98/2021 establishes procedures and requirements for carbon pricing and helps the government in making carbon claims towards achieving the NDC.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

- ☒ 1. All Ministerial level offices of the Republic of Indonesia
- ☒ 2. Central government

● 3. All government agencies

● 4. All local government offices at provincial, cities, and regency levels

○ 5.

15. To provide contextual information, rate the capacity of All Ministerial level offices of the Republic of Indonesia to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

○ 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) According to Article 70, 75, and 76 of the Law, the Ministry is authorized to invoke administrative sanctions, such as written warnings, duress, and freezing or revocation for certificates used by business actors for the trade and sales of carbon.

○ Prefer not to answer

○ Not Applicable

16. To provide contextual information, rate the capacity of Central government to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

● 1- Low Capacity (Please explain) According to Article 84 of this Law, for the purposes of giving guidance and action on the monitoring of NEK instruments to achieve NDC targets

○ 2- Medium Capacity (Please explain)

○ 3- High Capacity (Please explain)

○ Prefer not to answer

○ Not Applicable

17. To provide contextual information, rate the capacity of All government agencies to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

● 1- Low Capacity (Please explain) Based on Article 78 (3) of PR 98/2021, all government agencies are required to conduct monitoring and evaluation on the achievement to reduce GHC for NDC.

○ 2- Medium Capacity (Please explain)

○ 3- High Capacity (Please explain)

○ Prefer not to answer

○ Not Applicable

18. To provide contextual information, rate the capacity of All local government offices at provincial, cities, and regency levels to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

● 1- Low Capacity (Please explain) Based on Article 78 (3) of PR 98/2021, all regional government offices are required to conduct monitoring and evaluation on the achievement to reduce GHC for NDC, within its local authority.

○ 2- Medium Capacity (Please explain)

○ 3- High Capacity (Please explain)

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☒ Other Administrative Sanctions

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
- ☒ Average
- ☐ Above average
- ☐ Not applicable
- ☐ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
- ☒ Average
- ☐ Above average
- ☐ Not applicable
- ☐ Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☐ No (If relevant, explain)
- ☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☐ No
- ☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Monitoring system, coordination with subnational governments, government initiatives to educate targeted entities

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
- ☐ Recommended
- ☐ Required

43. Does the policy tool recommend or require periodic reviews?

- ☒ No
- ☐ Recommended
- ☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Based on Article 61, the relevant ministries have the authority to coordinate with another ministry to implement Measurement, Reporting, and Verification ("MRV") in the implementation of the NDC.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. GHG emissions offsets or removals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. GHG emissions reduction targets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Transition risk	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Transition plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☐ Hydrofluorocarbons (HFCs)
- ☐ Perfluorocarbons (PFCs)
- ☐ Sulphur hexafluoride (SF₆)
- ☐ Nitrogen trifluoride (NF₃)
- ☒ Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

- ☐ No
- ☒ Recommended
- ☐ Required

56. Are entities recommended or required to disclose net emissions?

- ☐ No

☐ Recommended

☒ Required

57. What Scope of emissions must be disclosed? Select all that apply.

☐ Scope 1 emissions

☐ Scope 2 emissions

☐ Scope 3 emissions, relevant or material

☐ Scope 3 emissions, a specified proportion of coverage (Please describe)

☐ Scope 3 emissions, all

☒ Not specified

58. Are entities recommended or required to disclose GHG emissions accounting methodologies or standards?

GHG emissions

59. Does the policy tool recommend or require the GHG inventory be third-party verified?

☒ No

☐ Recommended

☐ Required

60. If necessary, provide additional clarification to the above responses about greenhouse gas (GHG) emissions disclosure.

Disclosure of Greenhouse Gas (GHG) Offsets or Removals

62. Does the policy tool recommend or require offsetting purchases be disclosed?

○ No

● Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool) The offsetting shall be conducted after the reporting obligation has been fulfilled by way of carbon trading or other mechanisms based on the prevailing laws and regulations.

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

63. Does the policy tool recommend or require entities disclose whether offsets are verified?

○ No

○ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

● Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool) Yes. Based on Article 60 the overall implementation of the offset shall be monitored transparently and verifiable through MRV, SRN PPI and the issuance of a GHG reduction certificate.

64. Does the policy tool recommend or require any certification standards for the use of GHG offsetting or removals?

○ No

○ Recommended (Please list the certification standards, describe their use, and reference the relevant section/subsection/paragraph of the policy tool)

● Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool) The issuance of GHG reduction certificate is provided under Article 71 - 77 of PR 98/2021.

65. Does the policy tool include any other recommendations or requirements regarding the appropriate use of offsets?

● No

○ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets

67. Which of the following targets, or data related to targets, does the policy tool request entities disclose? Select any of the following which apply:

	Recommended	Required	Neither recommended nor required
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A net zero target	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets covering non-carbon GHG emissions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interim targets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

68. Does the policy tool recommend or require entities to disclose their progress in achieving their emissions reductions targets?

- ☐ No
- ☐ Recommended
- ☒ Required

69. What is the recommended or required frequency of progress reports regarding the achievement of emissions reductions targets?

- ☒ Yearly
- ☐ Every two years
- ☐ Every three years
- ☐ Every four years
- ☐ Every five years
- ☐ Every ten years or more
- ☐ Other
- ☐ No prescribed frequency

71. Does the policy tool recommend or require a scope of emissions which should be covered by the intensity-based emissions reduction target? Select all that apply.

- ☐ Scope 1 emissions
- ☐ Scope 2 emissions
- ☐ Scope 3 emissions (relevant or material)
- ☐ Scope 3 emissions (a specified proportion of coverage)
- ☐ Scope 3 emissions (all)
- ☒ Not specified

72. Does the policy tool recommend or require a scope of emissions which should be covered by the net zero target? Select all that apply.

- ☐ Scope 1 emissions
- ☐ Scope 2 emissions
- ☐ Scope 3 emissions, relevant or material
- ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)

☐ Scope 3 emissions, all

☒ Not specified

73. What is the recommended or required year for the net zero target (e.g. net zero by...)?

☒ Between 2030 and 2035

☐ Between 2036 and 2040

☐ Between 2041 and 2045

☐ Between 2046 and 2050

☐ Between 2051 and 2060

☐ Between 2061 and 2070

☐ Other

☐ Not specified

74. Which of the following non-carbon GHG emissions reductions targets are entities recommended or required to disclose? Select all that apply.

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

☐ Hydrofluorocarbons (HFCs)

☐ Perfluorocarbons (PFCs)

☐ Sulphur hexafluoride (SF₆)

☐ Nitrogen trifluoride (NF₃)

☒ Carbon dioxide equivalent (CO₂e)

75. For which of the following sectors are entities recommended or required to disclose targets derived using a sectoral decarbonization approach? Select all that apply.

☐ Power generation

- ☒ Industry
 - ☐ Transport Services
 - ☐ Services/Commercial buildings
 - ☐ Other
 - ☐ None specified
-
-

76. Are targets derived using a sectoral decarbonization approach recommended or required to be validated by a third-party?

- ☐ No
- ☐ Recommended
- ☒ Required

79. What is the recommended or required timeframe for long-term targets (e.g. by 2050, 2060)?

- ☒ Between 2030 and 2035
 - ☐ Between 2036 and 2040
 - ☐ Between 2041 and 2045
 - ☐ Between 2046 and 2050
 - ☐ Between 2051 and 2060
 - ☐ Between 2061 and 2070
 - ☐ Other
 - ☐ None specified
-
-

82. What is the recommended or required level of ambition for GHG emissions reductions targets?

- ☐ Reduction between 1-25%
- ☒ Reduction between 26-50%
- ☐ Reduction between 51-75%
- ☐ Reduction between 75-85%
- ☐ Reduction between 85-100%

- Reduction of more than 100%
- Other

Disclosure of Transition Risk

92. What types of transition risk must be disclosed? Select all that apply

- ☒ Risks that societal transitions may pose to the disclosing entity
- ☐ Risks that the disclosing entity's transition may pose to society (double materiality)

93. What is the materiality standard for the disclosure of transition risk?

- ☒ Self-assessed material risk
- Externally-defined material risk
- Other (Describe)

94. Are entities recommended or required to disclose the results of climate-related risk stress tests that are related to transition risk?

- ☒ No
- Recommended
- Required

95. Are transition risk assessments recommended or required to be third-party verified?

- ☒ No
- Recommended
- Required

96. Are entities recommended or required to disclose their methodology for scenario analysis related to transition risk?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

Disclosure of Transition Plans

98. What is the recommended or required frequency of transition plan disclosures?

- ☒ Yearly
 - ☐ Every two years
 - ☐ Every three years
 - ☐ Every four years
 - ☐ Every five years
 - ☐ Every ten years or more
 - ☐ Other
 - ☐ Not specified
- -----

99. Does the policy tool recommend or require audited accuracy and/or third-party verification of the transition plan?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

100. Does the policy tool recommend or require entities to disclose progress in implementing transition plans?

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

101. What is the recommended or required frequency of disclosures related to transition plan implementation progress?

- ☒ Yearly
 - ☐ Every two years
 - ☐ Every three years
 - ☐ Every four years
 - ☐ Every five years
 - ☐ Every ten years or more
 - ☐ Other
 - ☐ No prescribed frequency
-
-

102. Does the policy tool recommend or require targeted entities to disclose their financial plans for implementing transition plans?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

103. Does the policy tool recommend or require targeted entities to disclose their methodology for scenario analysis related to transition planning?

- ☒ No
- ☐ Recommended
- ☐ Required



Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Due diligence	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Locked-in emissions or information on	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

emissive assets with long lifespans			
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Nature-related impacts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

113. Describe and reference the section/subsection/paragraph of the policy tool relevant to disclosures regarding the financial implications of climate-related matters.

Article 58 of PR 98/2021 stipulates the applicability of carbon tax, which will be further stipulated by ministry of finance.

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

126. List any other standards, frameworks or guidelines integrated into or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

PR 98/2021 mentioned that the reporting obligation shall be implemented based on the national and international standards without specifying any specific standards as mentioned in the above question.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☐ No
- ☒ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☐ No
- ☐ Recommended

☒ Required

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

☐ No

☐ Recommended

☒ Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

☒ No

☐ Recommended

☐ Required

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interim targets (e.g. 2030, 2050)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target timeframe (e.g. by 2040)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for renewable energy procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for fossil fuel phase down/phase up	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Separate targets for GHG offsets and/or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to climate adaptation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to nature and biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other targets related to sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

145. What is the recommended or required year for interim targets?

- ☒ 2025-2030
- ☐ 2031-2040
- ☐ 2041-2050
- ☐ Other
- ☐ Not specified

146. What is the recommended or required level of ambition for interim targets?

- ☐ Reduction between 1-25%
- ☒ Reduction between 26-50%

- Reduction between 51-75%
 - Reduction of over 76%
 - Other
 - Not specified
-
-

150. What is the recommended or required level of ambition for GHG emissions reductions targets?

- Reduction between 1-25%
 - Reduction between 26-50%
 - Reduction between 51-75%
 - Reduction between 75-85%
 - Reduction between 85-100%
 - Reduction of more than 100%
 - Other
-
-

153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?

- Between 2030 and 2035
 - Between 2036 and 2040
 - Between 2041 and 2045
 - Between 2046 and 2050
 - Between 2051 and 2060
 - Between 2061 and 2070
 - Other
 - Not specified
-
-

Transition Plans



164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

☒ No

☐ Recommended

☐ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

All entities are subject to MRV requirement.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

190. Describe the obligation to align targets and/or transition plans with corporate governance structures for transition and verification, referencing the relevant section/subsection/paragraph of the policy tool.


All information submitted by the stakeholders will be verified by the relevant ministries.

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Law No. 32 of 2009 on Environmental Protection and Management

3. Source material link(s):

<https://web.archive.org/web/20240816131341/https://peraturan.bpk.go.id/Details/38771/uu-no-32-tahun-2009>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

This law acts as a basis for the issuance of future regulations, as this law designates some provisions to be regulated in other regulations.

Through this regulation, the Government is authorized to monitor and possibly imposes administrative sanctions to ensure entrepreneurs in charge of businesses and/or their business activities that pose a high risk to the environment. Such businesses may be subject to environmental audits by the Government and other Government bodies such as the Ministry of Environment and Forestry, Governors, and/or mayors. These audits are carried out as an evaluation to assess the compliance of businesses or activities with environmental policies that require them to implement the succeeding government regulations.

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

- ☐ Approved, in force
- ☐ Approved, not yet in force
- ☒ Other (Please describe) Has been amended by Job Creation Law but still in force

9. Year of (planned) entry into force or year of publication

2009

10. Does the policy tool have an end date?

- ☒ No
- ☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The policy tool requires all of the targeted entities to comply with these regulations related to environmental protection and management. As this regulation demonstrates the Indonesian Government's commitment to providing a good and healthy environment for all Indonesian citizens in accordance with the mandate of the Indonesian Constitution.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

- ☒ 1. Indonesia National Police
- ☒ 2. Civil Servant Investigators
- ☒ 3. Government of Indonesia and Local Government (i.e. Regencies and Cities)
- ☒ 4. Ministry of Environment and Forestry

● 5. The Public

15. To provide contextual information, rate the capacity of Indonesia National Police to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) The Indonesian Police is authorized to oversee all criminal sanctions and fines in Indonesia, and has the power to receive police reports from the public of perpetrator/suspects, as per those listed under Article 97-120 of this Law where certain violations are entitled to criminal sanctions, such acts include damage to the environment, causing injury or death to the public due to failure to adhere to this law, hazardous waste dumping, etc.

Based on Law Number 2 of 2002 concerning the Indonesian National Police, in Article 14 letter g, that: "The Indonesian National Police is tasked with conducting investigations and inquiries into all criminal acts in accordance with criminal procedure law and other statutory regulations .

- Prefer not to answer
 - Not Applicable
-
-

16. To provide contextual information, rate the capacity of Civil Servant Investigators to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)

● 2- Medium Capacity (Please explain) Under Article 94, Civil Servant Investigators as elected by the Ministry of Environment and Forestry are authorized to make investigations and receive reports on violations of environmental protection.

- 3- High Capacity (Please explain)
 - Prefer not to answer
 - Not Applicable
-
-

17. To provide contextual information, rate the capacity of Government of Indonesia and Local Government (i.e. Regencies and Cities) to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

☒ 1- Low Capacity (Please explain) Based on Article 90-93, each of this parties are permitted to file a civil lawsuit against companies/business actors for damages due to their negligence of environmental protection.

☐ 2- Medium Capacity (Please explain)

☐ 3- High Capacity (Please explain)

☐ Prefer not to answer

☐ Not Applicable

18. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

☐ 1- Low Capacity (Please explain)

☐ 2- Medium Capacity (Please explain)

☒ 3- High Capacity (Please explain) Based on Articles 76-83, the MoEF are able to write warnings, or freeze/revoke environmental permits by offending companies that do not comply with this law, as well as to audit companies that have a high risk of failing or have failed to comply with this regulation based on Article 50

☐ Prefer not to answer

☐ Not Applicable

19. To provide contextual information, rate the capacity of The Public to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

☒ 1- Low Capacity (Please explain) Based on Article 90-93, any party has the right to file a lawsuit against companies/business actors due to damages caused by failure in performing environmental protection efforts.

☐ 2- Medium Capacity (Please explain)

- 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other Text: Certain businesses and/or activities that have a high risk to the environment, persons in charge of businesses and/or activities, individuals, and all Indonesian entities.



27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☒ Monetary fine 1 - 3 billion Rupiahs

☒ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☒ Award of damages or compensation unspecified amount

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☒ Other administrative sanctions and imprisonment

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☒ Below average

☐ Average

☐ Above average

☐ Not applicable

☐ Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

☐ No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☐ No
- ☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Article 63 of Law 32/2009

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
- ☐ Recommended
- ☐ Required

43. Does the policy tool recommend or require periodic reviews?

- ☒ No
- ☐ Recommended
- ☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Yes. The relevant provisions are stipulated in several articles, such as Articles 15 and 32.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☐ No

☒ Yes

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Articles 63 of Law 32/2009

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. GHG emissions offsets or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. GHG emissions reduction targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Transition plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure of Transition Plans

98. What is the recommended or required frequency of transition plan disclosures?

- ☐ Yearly
- ☐ Every two years
- ☐ Every three years
- ☐ Every four years
- ☐ Every five years
- ☐ Every ten years or more
- ☐ Other
- ☒ Not specified

99. Does the policy tool recommend or require audited accuracy and/or third-party verification of the transition plan?

- ☐ No
- ☐ Recommended

☒ Required

100. Does the policy tool recommend or require entities to disclose progress in implementing transition plans?

☐ No

☐ Recommended

☒ Required

101. What is the recommended or required frequency of disclosures related to transition plan implementation progress?

☐ Yearly

☐ Every two years

☐ Every three years

☐ Every four years

☐ Every five years

☐ Every ten years or more

☐ Other

☒ No prescribed frequency


102. Does the policy tool recommend or require targeted entities to disclose their financial plans for implementing transition plans?

☒ No

☐ Recommended

☐ Required

103. Does the policy tool recommend or require targeted entities to disclose their methodology for scenario analysis related to transition planning?

- 
- ☒ No
 - ☐ Recommended
 - ☐ Required

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Due diligence	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Locked-in emissions or information on emissive assets with long lifespans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Nature-related impacts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

122. Describe and reference the section/subsection/paragraph of the policy tool relevant to disclosure of nature-related impacts.

Article 13 of Law 32/2009 provides the qualifications of environmental damages, furthermore this law requires the imposition of several instruments to avoid any environmental damages and monitoring requirements by the relevant stakeholders.

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

126. List any other standards, frameworks or guidelines integrated into or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

Law 32/2009 does not provide any reference to international standards but requires business to adhere to several instruments to avoid environmental damages such as KLHS, UKL-UPL, and obtainment of the relevant approvals and/or compliance to environmental audit.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended

- Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- Recommended
- Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.

No specific capital allocation, but require all businesses to take into consideration the environmental impact of any developments. For instance, in Article 15 of Law 32/2009, all regional governments shall conduct KHLS assessment to ensure that its regional development plan has adopted the sustainable development principle.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☐ No
- ☐ Recommended
- ☒ Required

192. Describe and reference the section/subsection/paragraph of the policy tool relevant to the use of due diligence and/or stewardship to achieve targets and/or implement transition plans.


This is implemented by way of requiring the relevant stakeholders to conduct environmental assessments as specified in articles 15, 23, 34, 36, and 42 of Law 32/2009.

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Policy Tool Name: Presidential Regulation No. 22 of 2017 on National General Energy Plan

3. Source material link(s):

<https://web.archive.org/web/20240815100907/https://peraturan.bpk.go.id/Download/254584/Perpres%20Nomor%2022%20Tahun%202017.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☒ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2017

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

PR22/17 stipulates the General Plan on National Energy attached as Appendix I to this Law, which is a Central Government Policy on Energy Management at the national level to constitute the elaboration and implementation of the National Energy Policy. The National Energy Policy in itself is a government-mandated policy originally implemented through Government Regulation No. 79 of 2014 (referred to as well under Appendix I of this Law) based on the principles of fairness, sustainability, and environmental insight in order to establish Indonesia's self-sufficiency in energy and national energy security.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Government of Indonesia

☒ 2. The National Energy Board and Ministries

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Government of Indonesia to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

☐ 1- Low Capacity (Please explain)

● 2- Medium Capacity (Please explain) Based on Article 2, the government has the authority to conduct the General Plan on National Energy which is the basis for Indonesia to achieve national energy policy goals.

○ 3- High Capacity (Please explain)

○ Prefer not to answer

○ Not Applicable

16. To provide contextual information, rate the capacity of The National Energy Board and Ministries to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

○ 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) Based on Article 5, the National Energy Board has the authority to supervise and implement the General Plan on National Energy, whereby it is acting as an independent government agency.

Based on Article 4, these parties have an obligation to conduct socialization and give guidance to the related parties regarding the General Plan on National Energy.

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

- ☐ Monetary fine
 - ☐ Restriction on business activities
 - ☐ Voiding or setting aside of contract
 - ☐ Exclusion from government contracts
 - ☐ Award of damages or compensation
 - ☐ Penalty for senior managers
 - ☐ Criminal penalties
 - ☐ Not specified
 - ☒ Not applicable (e.g. in cases of voluntary tools)
 - ☐ Other
- -----

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☒ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☐ Unknown or prefer not to answer
- -----

34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
- ☒ Average
- ☐ Above average
- ☐ Not applicable
- ☐ Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☒ No (If relevant, explain)
- ☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☐ No
- ☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

This regulation only provides a guidance for energy transition planning.

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
- ☐ Recommended
- ☐ Required

43. Does the policy tool recommend or require periodic reviews?

- ☒ No
- ☐ Recommended
- ☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☐ No
- ☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Article 3

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

- ☒ No
- ☐ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets


135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required



Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

182. Describe the obligations related to other governance mechanisms for enhancing the achievement of targets and/or implementation of transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

PR22/2017 stipulates the plan to achieve sustainable energy planning in Indonesia in order to achieve the vision of maintaining independence in the provision of energy resources. This regulation serves as a guidance for other government agencies in formulating specific regulations related to energy especially procurement of electricity. This is to make sure that all the policies issued by the relevant government agencies are aligned with the central government roadmap in minimizing GHG and prioritizing renewable energy sources.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Policy engagement and lobbying practices	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

189. Describe the obligation to align targets and/or transition plans with policy engagement and lobbying practices, referencing the relevant section/subsection/paragraph of the policy tool.


All relevant government agencies should follow the National Energy Guidance Plan (*Rencana Umum Energi Nasional* or "RUEN").

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Policy Tool Name: Ministry of Finance ("MoF") Regulation No. 103 of 2023 on the Provision of Fiscal Support through a Funding and Financing Scheme in the Framework of Accelerating Energy Transition in the Electricity Sector

3. Source material link(s):

<https://web.archive.org/web/20240815101433/https://peraturan.bpk.go.id/Download/328933/2023pmkeuangan103.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☒ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

The issuance of MoFR 103/2023 demonstrates Indonesia's commitment to accelerating the transition from Coal-Fired Power Plants ("CFPP") to renewable energy power plants as previously mandated under PR 112/2022. In order to accelerate such transition, the MoF has set out fiscal support in hastening the termination of CFPP. MoFR 103/2023 also serves as a basis for the issuance of the further regulations on this matter.

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

- ☒ Approved, in force
- ☐ Approved, not yet in force
- ☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2023

10. Does the policy tool have an end date?

- ☒ No
- ☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The issuance of MoF 103/2023 shows Indonesia's commitment to accelerating the transition from Coal-Fired Power Plants ("CFPP") to renewable energy power plants as mandated under PR 112/2022.

In order to accelerate such transition, the MoF has set out fiscal support in hastening the termination of CFPP, in their operations and their contractual periods, as well as to hasten the development of renewable energy generation. Such fiscal support is targeted at Indonesia's Electricity Distribution company (PT PLN, a state-owned company which holds monopoly under law over the electricity sector), its subsidiaries, and other relevant business entities (including their shareholders, sponsors, and investors) that hold business licensing in providing electric power supply through their business activities. The fiscal support provided by MoFR 103/2023 will be in the form of loans, alternative financing mechanisms, and collaborative schemes.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

- ☒ 1. Ministry of Finance

- 2. Steering committee of Energy Transition Platform
- 3. Platform Manager, that are assigned to manage Energy Transition Platforms
- 4. Authorized Budget User (Kuasa Pengguna Anggaran or “KPA”)
- 5.

15. To provide contextual information, rate the capacity of Ministry of Finance to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain) Based on MoFR 103/2023, the MoF shall:
 - establish a Steering Committee and assign PT SMI (Persero) as the Platform Manager (Article 10 of MoFR 103/2023);
 - make decisions on the Steering Committee's recommendations for projects that will receive facilities (Article 26(3) of MoFR 103/2023)
 - provide support to the Platform Manager by funding the operational and secretarial activities of the Platform Manager and the Steering Committee (Article 27(2) of MoFR 103/2023)
 - determine definitive high-ranking officials and civil servants within the Fiscal Policy Agency who carry out the duties and functions of climate change and multilateral financing policies (Article 27(4) of MOFR 103/2023)
 - evaluate the policy and management of the Energy Transition Platform (Article 30 of MOFR 103/2023)
- 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

16. To provide contextual information, rate the capacity of Steering committee of Energy Transition Platform to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain) Based on Article 12 of MoFR 103/2023, Steering Committee as elected by the Ministry of Finance has the obligation to determine projects, propose recommendations, evaluate policy and management of Energy transition Platform, and other technicalities.
- 2- Medium Capacity (Please explain)

- 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

17. To provide contextual information, rate the capacity of Platform Manager, task force assigned to manage Energy Transition Platform to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain) Based on Article 17 of MoFR 103/2023, Manager Platform as elected by the Ministry of Finance has the duties of coordinating with stakeholders in the context of managing the Energy Transition Platform, conducting an assessment of the application for the provision of Energy Transition Platform facilities, providing recommendations to the Steering Committee, etc.
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

18. To provide contextual information, rate the capacity of Authorized Budget User (Kuasa Pengguna Anggaran or "KPA") to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain) Based on Article 1 paragraph 11, KPA is given the authority and responsibility for the use of the budget in the relevant state ministry / institution
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Agriculture, forestry, and fishing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mining and quarrying	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Electricity, gas, steam, and air conditioning supply	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water supply; sewerage; waste management and remediation activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Construction	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Wholesale and retail trade; repair of motor vehicles and motorcycles	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Transportation and storage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Accommodation and food service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Information and communication	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial and insurance activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Real estate activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Professional, scientific and technical activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Administrative and support service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Public administration and defense; compulsory social security	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human health and social work activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Arts, entertainment and recreation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Activities of households as employers; undifferentiated goods-and services-producing activities of	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

households for own use			
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

- ☐ Exclusion from government contracts
 - ☐ Award of damages or compensation
 - ☐ Penalty for senior managers
 - ☐ Criminal penalties
 - ☐ Not specified
 - ☒ Not applicable (e.g. in cases of voluntary tools)
 - ☐ Other
-
-

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☒ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☐ Unknown or prefer not to answer
-
-

34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
- ☒ Average
- ☐ Above average
- ☐ Not applicable

- Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

- No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Article 17

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☒ No

☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☐ No
- ☐ Recommended
- ☒ Required

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

- ☒ No
- ☐ Recommended
- ☐ Required

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

- ☒ No
- ☐ Recommended
- ☐ Required



140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interim targets (e.g. 2030, 2050)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for renewable energy procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for fossil fuel phase down/phase up	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Separate targets for GHG offsets and/or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to climate adaptation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Targets or goals related to nature and biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other targets related to sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

159. Describe and reference the section/subsection/paragraph of the policy tool related to climate adaptation targets.

Article 2

162. Describe and reference the section/subsection/paragraph of the policy tool related to setting other targets.

MoFR 103/2023 is aiming to provide fiscal support in the funding of energy transition efforts in the electricity sector. This is to ensure faster transition of electricity power plant transition.

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.

Provide funding to energy transition from the State Budget (APBN) and/or other source of fundings. This will be the government's fiscal support in facilitating the Energy Transition Platform.

The use of the above, is subject to the following classifications:

- a. included in the business plan of electricity provision by PT PLN (Persero);
- b. having the technology in the development of renewable energy powerplant;
- c. projects that are classified as green project or yellow project based on Indonesia Green Taxonomy;
- d. committed with ESG principle; and/or
- e. other relevant policies stipulated by the Ministry of Energy and Mineral Resources.

These can be found in Article 4 (2) and 6 of MoFR 103/2023.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Domain-Specific Questions: Public Procurement Questions

200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?

- ☐ No
 - ☒ Allowed and/or recommended
 - ☐ Required
-
-

201. Describe the obligation to align public procurement spending with national and/or subnational climate targets, referencing the relevant section/subsection/paragraph of the policy tool.

Article 5

202. Does the policy tool set targets in relation to climate-aligned procurement? Select all that apply.

	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A minimum number of climate-related criteria to be included in purchases/tenders	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A minimum value of procurement spend which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Targets for the procurement of products which have a third-party sustainability certification/ ecolabel/ voluntary sustainability standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other (Please describe and reference the section/subsection/paragraph of the policy tool relevant to other climate-aligned procurement targets)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Other Text:

Procurement Cycle

204. Does the policy tool make recommendations or allowances or set requirements related to climate change mitigation at the procurement planning stage? Select all that apply.

	Allowed/ recommended	Required	Not applicable
Procuring entities consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Procuring entities have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Procuring entities set aside a portion of their procurement budgets for climate-aligned procurement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Procuring entities include emissions from procurement in their carbon budget	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Procuring entities follow guidance on calculating procurement-related emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities inform and/or consult with market actors in advance of publishing the formal call for tenders, in relation to climate considerations (i.e. pre-procurement consultation, engagement, or dialogue)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other allowances, recommendations or requirements related	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

to climate change mitigation or GHG emissions at the procurement planning stage			
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205. To which of the following do climate change mitigation and/or GHG emission reduction goals apply with regard to the definition of procurement needs? Select all that apply.

☐ Goods

☒ Services

☐ Works

206. Describe the obligation for procuring entities to consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs, referencing the relevant section/subsection/paragraph of the policy tool.

Only power plant projects aiming for energy transition is eligible based on Article 6.

207. Must the strategy, plan, or policy regarding the alignment of procurement practices with climate objectives be published?

☒ No

☐ Yes

209. Describe the obligation for procuring entities to have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives, referencing the relevant section/subsection/paragraph of the policy tool.

As provided in Article 6

210. What is the applicable percentage of budgets procuring entities are allowed, recommended, or required to set aside for climate-aligned procurement?

Please note if percentages vary according to sector and/or activity.

- ☐ 1-10%
 - ☐ 11-20%
 - ☐ 21-30%
 - ☐ 31-40%
 - ☐ 41-50%
 - ☐ 50% or more
 - ☐ Other
 - ☒ Not specified
-
-

211. For entities that include emissions from procurement in their carbon budget, does the policy tool specify which GHG emissions should be included? Select all that apply.

- ☒ Not specified
 - ☐ Carbon dioxide (CO₂)
 - ☐ Methane (CH₄)
 - ☐ Nitrous oxide (N₂O)
 - ☐ Hydrofluorocarbons (HFCs)
 - ☐ Perfluorocarbons (PFCs)
 - ☐ Sulphur hexafluoride (SF₆)
 - ☐ Nitrogen trifluoride (NF₃)
 - ☐ Carbon dioxide equivalent (CO₂e)
-
-

212. What scope of emissions does the policy tool include? Select all that apply.

- ☐ Scope 1 emissions
- ☐ Scope 2 emissions
- ☐ Scope 3 emissions, relevant or material

☐ Scope 3 emissions, a specified proportion of coverage (Please describe)

☐ Scope 3 emissions, all

☒ Not specified

Life-cycle or Whole-life Costing

217. Does the policy tool recommend or require the use of life-cycle costing or whole-life costing to capture climate-related impacts (e.g. energy or fuel consumption, monetized emissions or other environmental costs, end-of-life costs, etc.)?

☒ No

☐ Allow and/or recommend

☐ Require

Tendering or Solicitation Stage

222. Does the policy tool make allowances, recommendations or set requirements at the tendering or solicitation stage? Select all that apply.

	Allowed/recommended	Required	Not applicable
Exclusion or debarment grounds based on compliance with climate obligations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Qualification or selection criteria related to climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Including climate or environmental considerations when calculating value for money, including through the use of life-	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

cycle or whole-life costing			
Technical specifications (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contract award criteria or value for money evaluation frameworks (e.g. minimum scores/performance levels under climate-related criteria, preferences for climate or sustainable products)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other procurement stage allowances, recommendations or requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contract Performance

249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?

- ☒ No
 - ☐ Allowed and/or recommended
 - ☐ Required
-
-

Monitoring and Reporting

252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?

- ☒ No
 - ☐ Allowed and/or recommended
 - ☐ Required
-
-

Standards, Frameworks, and Guidelines

262. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. Paris Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. The jurisdiction's Nationally Determined Contribution (NDC)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. United Nations Sustainable Development Goals (SDGs)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. ISO 20400 Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. EU Green Public Procurement criteria and guidance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. UNEP Sustainable Public Procurement Implementation Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. OECD MAPS - Supplementary Module on Sustainable Public Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

16. Asian Development Bank Guidelines for Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. African Development Bank Sustainable Public Procurement Guidance Note	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18. Inter-American Development Bank Green Procurement Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19. EDBR Project Requirements/Environmental and Social Action Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20. World Bank Environmental and Social Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
21. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

265. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Financial Service Authority Regulation No. 14 of 2023 on Carbon Trading Trough Carbon Exchange

3. Source material link(s):

<https://web.archive.org/web/20240729120032/https://www.ojk.go.id/id/regulasi/Documents/Pages/Perdagangan-Karbon-Melalui-Bursa-Karbon/POJK%2014%20Tahun%202023%20-%20PERDAGANGAN%20KARBON%20MELALUI%20BURSA%20KARBON.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☒ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2023

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation was issued to regulate carbon trading through carbon exchange, as the purpose of controlling the carbon trade is to monitor and therefore potentially reduce carbon emissions produced by an industry or company. This regulation governs business activities concerning carbon trading, the implementation of carbon trading through carbon exchange, and the capital requirements and licensing required by Business Actors that intend to engage in these activities. Business Actors are now required to submit an annual work plan and budget to OJK by the end of November of each year and submit it for the first time when applying for a business license.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Financial Service Authority or Otoritas Jasa Keuangan

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Financial Service Authority or Otoritas Jasa Keuangan to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
 - 2- Medium Capacity (Please explain)
 - 3- High Capacity (Please explain) ●Based on Article 2, OJK has the authority to regulate, license, supervise, and develop Carbon Trading through the Carbon Exchange Organizer.
●Furthermore, the provision on the authority of OJK are stipulated in Articles 4 and 6 (licensing), Article 26 (supervision), and Chapter X (provisions of sanction).
 - Prefer not to answer
 - Not Applicable
-
-

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local -	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

e.g., county, district, municipality, city)			
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other Text: The organizer of the carbon exchange include all organs of the company, shareholders of the carbon exchange, OJK, Ministry of Environment and Forestry, and other parties related to carbon exchange trading (individuals, industries, companies, etc.

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☒ Monetary fine

☒ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☒ Other administrative sanctions, namely: a) written warning; b) fine; c) restriction of business activities; d) suspension of business activities; e) revocation of business license; f) cancellation of approval; and/or g) cancellation of registration.

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☒ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☐ Unknown or prefer not to answer
-
-

34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
 - ☒ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☐ Unknown or prefer not to answer
-
-

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

☐ No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Article 2.

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☒ No

☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☐ No

☒ Yes

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Article 24.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Presidential Regulation No. 112 of 2022 on Acceleration of Renewable Energy Development for Electricity Power Supply

3. Source material link(s):

<https://web.archive.org/web/20240815103451/https://peraturan.bpk.go.id/Download/219946/Perpres%20Nomor%20112%20Tahun%202022.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☒ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

This policy tool is a basis for the issuance of further regulations, aimed to accelerate the formation of renewable energy power plants by granting fiscal incentives from the Government to power plant providers that use renewable energy, therein with the intent to attract more investors to develop renewable energy power plants in Indonesia to accelerate the utilization of renewable sources of energy for electricity.

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

- Approved, not yet in force
- Other (Please describe)

9. Year of (planned) entry into force or year of publication

2022

10. Does the policy tool have an end date?

- ☒ No
- Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

PR 112/2022 stipulates the requirements for low-emission power plant construction as well as further progression on the elimination of Coal Power Plants usage to reduce reliance on them as primary sources of electrical power. The new regulation is also aimed to accelerate the formation of renewable energy power plants by granting fiscal incentives from the Government to power plant providers that use renewable energy, therefore to attract more investors to develop renewable energy power plants in Indonesia to accelerate utilization of renewable sources of energy for electricity power supply.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

- ☒ 1. Government (Minister of Energy and Mineral Resources)
- ☒ 2. PT PLN
- ☒ 3. Indonesia Ministries
- 4.

o 5.

15. To provide contextual information, rate the capacity of Government (Minister of Energy and Mineral Resources) to undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

o 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) Based on Article 22, the government has an obligation to provide support facilities to parties involved in accelerating the development program. In addition to providing facilities, the government can also offer incentives to parties who comply with regulations and impose disincentives on those who do not comply.

Based on Article 23, The government is obligated to provide the necessary support for the development of power plants in the form of drafting power plant development plans. The support provided by ministries can take different forms, such as the Minister of Finance providing fiscal incentives and the Ministry of Agrarian and Spatial Planning giving priority to power plant development.

o Prefer not to answer

o Not Applicable

16. To provide contextual information, rate the capacity of PT PLN to undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

● 2- Medium Capacity (Please explain) Based on Article 2, PT PLN has an obligation to conduct and implement the Electricity Supply Business Plan which was established by the Minister. In its implementation, PT PLN is required to consider several things, such as prioritizing the purchase of electricity from plants that utilize renewable energy sources.

Based on Article 3 paragraph (5), PT PLN has the authority to accelerate or terminate the operation time of power plants and/or power purchase agreements

o 3- High Capacity (Please explain)

o Prefer not to answer

- Not Applicable

17. To provide contextual information, rate the capacity of Indonesia Ministries to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) Based on Article 2, The minister has the authority to establish the Electricity Supply Business Plan and coordinate with the Ministry of State-Owned Enterprises and the Ministry of Finance.

Based on Article 29, Ministries have the authority to conduct guidance and supervision over parties related to this regulation. The Minister has the right to receive reports related to the operations of PT PLN and other parties involved in the Acceleration of Renewable Energy Development for Electricity Power Supply.

- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

departments (supranational)			
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other Text: PT PLN (Persero), Power station developer, Ministry of Energy and Mineral Resources, and all types of power generation operated by power producers (steam, air, coal, coal steam, biomass, sea, biogas, biofuels, and geothermal sources)

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☒ Average

☐ Above average

☐ Not applicable

☐ Unknown or prefer not to answer

34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☒ Average

☐ Above average

☐ Not applicable

☐ Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

☐ No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Chapter VI

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

The provisions regarding this are stipulated in several articles, such as articles 22, 23, etc.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☐ No

☒ Yes

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Chapter VI

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☐ No
 - ☐ Recommended
 - ☒ Required
-

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

- ☐ No
 - ☐ Recommended
 - ☒ Required
-

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.

Provided in the NDC

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

- ☒ No
- ☐ Recommended
- ☐ Required

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interim targets (e.g. 2030, 2050)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Targets for renewable energy procurement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Targets for fossil fuel phase down/phase up	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Separate targets for GHG offsets and/or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to climate adaptation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to nature and biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other targets related to sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

145. What is the recommended or required year for interim targets?

- ☐ 2025-2030
- ☒ 2031-2040
- ☐ 2041-2050
- ☐ Other
- ☐ Not specified

146. What is the recommended or required level of ambition for interim targets?

- ☐ Reduction between 1-25%
- ☒ Reduction between 26-50%
- ☐ Reduction between 51-75%
- ☐ Reduction of over 76%
- ☐ Other
- ☐ Not specified

148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.

- ☒ Power generation
- ☐ Industry

- ☐ Transport Services
 - ☐ Services/Commercial buildings
 - ☐ Other
 - ☐ None specified
-
-

149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

150. What is the recommended or required level of ambition for GHG emissions reductions targets?

- ☐ Reduction between 1-25%
 - ☒ Reduction between 26-50%
 - ☐ Reduction between 51-75%
 - ☐ Reduction between 75-85%
 - ☐ Reduction between 85-100%
 - ☐ Reduction of more than 100%
 - ☐ Other
-
-

153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?

- ☐ Between 2030 and 2035
- ☐ Between 2036 and 2040
- ☐ Between 2041 and 2045
- ☐ Between 2046 and 2050
- ☐ Between 2051 and 2060

- Between 2061 and 2070
- Other
- Not specified

154. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for renewable energy procurement.

Article 3

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- No
- Recommended
- Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required
-

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None



Domain-Specific Questions: Public Procurement Questions

200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?

- ☐ No
 - ☐ Allowed and/or recommended
 - ☒ Required
-

201. Describe the obligation to align public procurement spending with national and/or subnational climate targets, referencing the relevant section/subsection/paragraph of the policy tool.

PR 112/2022 stipulates the requirements for low-emission power plant construction as well as further progression on the elimination of Coal Power Plants usage to reduce reliance on them as primary sources of electrical power

202. Does the policy tool set targets in relation to climate-aligned procurement? Select all that apply.

	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A minimum number of climate-related criteria to be included in purchases/tenders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A minimum value of procurement spend which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for the procurement of products which have a third-party sustainability certification/ ecolabel/ voluntary sustainability standard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (Please describe and reference the section/subsection/paragraph of the policy tool relevant to other climate-aligned procurement targets)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Other Text:

Procurement Cycle

204. Does the policy tool make recommendations or allowances or set requirements related to climate change mitigation at the procurement planning stage? Select all that apply.

	Allowed/ recommended	Required	Not applicable
Procuring entities consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Procuring entities have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Procuring entities set aside a portion of their procurement budgets for climate-aligned procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities include emissions from procurement in their carbon budget	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities follow guidance on calculating procurement-related emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities inform and/or consult with market actors in advance of publishing the formal call for tenders, in relation to climate considerations (i.e. pre-procurement consultation, engagement, or dialogue)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the procurement planning stage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

205. To which of the following do climate change mitigation and/or GHG emission reduction goals apply with regard to the definition of procurement needs? Select all that apply.

☐ Goods

☒ Services

☐ Works

206. Describe the obligation for procuring entities to consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs, referencing the relevant section/subsection/paragraph of the policy tool.

PT PLN should consider the economic value of renewable energy power plant in setting out its Electricity Procurement Business Plan.

207. Must the strategy, plan, or policy regarding the alignment of procurement practices with climate objectives be published?

☒ No

☐ Yes

209. Describe the obligation for procuring entities to have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives, referencing the relevant section/subsection/paragraph of the policy tool.

Article 2 of PR 112/2022.

Life-cycle or Whole-life Costing

217. Does the policy tool recommend or require the use of life-cycle costing or whole-life costing to capture climate-related impacts (e.g. energy or fuel consumption, monetized emissions or other environmental costs, end-of-life costs, etc.)?

☒ No

☐ Allow and/or recommend

☐ Require

Tendering or Solicitation Stage

222. Does the policy tool make allowances, recommendations or set requirements at the tendering or solicitation stage? Select all that apply.

	Allowed/recommended	Required	Not applicable
Exclusion or debarment grounds based on compliance with climate obligations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Qualification or selection criteria related to climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Including climate or environmental considerations when calculating value for money, including through the use of life-cycle or whole-life costing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Technical specifications (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contract award criteria or value for money evaluation frameworks (e.g. minimum scores/performance levels under climate-related criteria, preferences for climate or sustainable products)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other procurement stage allowances, recommendations or requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Exclusion or Debarment Grounds

224. Are there any conditions for the application of exclusion or debarment grounds?

☒ No

☐ Yes (Describe the conditions, referencing the relevant section/subsection/paragraph of the policy tool)

225. To which of the following do the exclusion/debarment grounds relate? Select all that apply.

☐ Absence of convictions/prosecutions for climate and/or environmental offences

☐ Requirements linked to climate-responsible business conduct, e.g. adequate supply chain transparency (including Scope 3 GHG emissions inventory), GHG emissions reductions targets, climate-related transition plans, etc.

☐ Poor performance and/or failure to evidence progress on corporate climate and environmental policies

☐ Requirements related to past performance, e.g. absence of contracts which have been terminated on climate or environmental grounds

☐ Other (Describe any additional climate-related exclusion grounds, referencing the relevant section/subsection/paragraph of the policy tool)

Contract Performance

249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?

☒ No

☐ Allowed and/or recommended

☐ Required

Monitoring and Reporting

252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?

☒ No

☐ Allowed and/or recommended

☐ Required

Standards, Frameworks, and Guidelines

262. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. Paris Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. The jurisdiction's Nationally Determined Contribution (NDC)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. United Nations Sustainable Development Goals (SDGs)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. ISO 20400 Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. EU Green Public Procurement criteria and guidance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. UNEP Sustainable Public Procurement Implementation Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. OECD MAPS - Supplementary Module on Sustainable Public Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Asian Development Bank Guidelines for Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. African Development Bank Sustainable Public Procurement Guidance Note	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

18. Inter-American Development Bank Green Procurement Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19. EDBR Project Requirements/Environmental and Social Action Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20. World Bank Environmental and Social Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
21. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

265. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Ministry of Environment and Forestry ("MoEF")
Regulation No. P.73/MENLHK/SETJEN/KUM.1/12/2017 on Guidelines For
the Implementation and Reporting of the National GHG Inventory

3. Source material link(s):

<https://web.archive.org/web/20220810133027/https://jdih.maritim.go.id/cfind/source/files/permen-lhk/permenlhk-nomor-p.73-tahun-2017.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

This regulation acts as a basis for the issuance of upcoming regulations, wherein all related business entities are now obliged to report their Greenhouse Gas ("GHG") production based on the guidelines for reporting as set out in this regulation in order to maintain a National GHG Inventory as supervised by the Ministry of Environment and Forestry.

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

- Other (Please describe)

9. Year of (planned) entry into force or year of publication

2017

10. Does the policy tool have an end date?

☒ No

○ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation governs the guidelines for the implementation and reporting of the national GHG inventory in Indonesia. The issuance of this regulation aligns with the contents of the UNFCCC, which aims to control and reduce carbon emissions, as well as to protect the earth from harmful climate change. All related business entities are now provided with guidelines for reporting the national GHG inventory. The activity of GHG inventory reporting is conducted to collect data and information regarding the levels, status, and trends of GHG emissions periodically from various emission sources and their absorption. With the regulation of this report, entities associated with GHG emissions are obligated to provide information about emissions associated with their activities and/or climate risk exposure.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. GHG Inventory Organizer

☒ 2. Ministry of Environment and Forestry

○ 3.

○ 4.

○ 5.

15. To provide contextual information, rate the capacity of GHG Inventory Organizer to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

○ 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) Based on Article 7, GHG Inventory Organizer as elected and convened by the MoF is responsible to conduct GHG inventory reporting to the MoF.

○ Prefer not to answer

○ Not Applicable

16. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

○ 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) Based on Article 11, MoEF has the duty to prepare the National Communication Report on Climate Change and the Biennial Update Report ("BUR"); evaluate the achievement of NDC implementation; and formulate policies.

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other Text: The Organizer of the GHG Inventory, the MoEF, and the Indonesian Government

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☒ Average

☐ Above average

☐ Not applicable

☐ Unknown or prefer not to answer

34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☒ Average

☐ Above average

☐ Not applicable

☐ Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

☐ No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☒ No

☐ Yes

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Article 7

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. GHG emissions offsets or removals	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. GHG emissions reduction targets	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☐ Nitrous oxide (N₂O)
- ☐ Hydrofluorocarbons (HFCs)
- ☐ Perfluorocarbons (PFCs)
- ☐ Sulphur hexafluoride (SF₆)
- ☐ Nitrogen trifluoride (NF₃)
- ☐ Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

- ☒ No
- ☐ Recommended
- ☐ Required

56. Are entities recommended or required to disclose net emissions?

- ☐ No
- ☐ Recommended
- ☒ Required

57. What Scope of emissions must be disclosed? Select all that apply.

- ☒ Scope 1 emissions
- ☐ Scope 2 emissions
- ☐ Scope 3 emissions, relevant or material
- ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
- ☐ Scope 3 emissions, all
- ☐ Not specified

58. Are entities recommended or required to disclose GHG emissions accounting methodologies or standards?

GHG emissions

59. Does the policy tool recommend or require the GHG inventory be third-party verified?

- ☒ No
- ☐ Recommended
- ☐ Required

60. If necessary, provide additional clarification to the above responses about greenhouse gas (GHG) emissions disclosure.

This regulation provide general and technical guidance to report the GHG emissions reports.

Disclosure of Greenhouse Gas (GHG) Offsets or Removals

62. Does the policy tool recommend or require offsetting purchases be disclosed?

- ☒ No
 - ☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
 - ☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

63. Does the policy tool recommend or require entities disclose whether offsets are verified?

- ☒ No
 - ☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
 - ☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

64. Does the policy tool recommend or require any certification standards for the use of GHG offsetting or removals?

- ☒ No
 - ☐ Recommended (Please list the certification standards, describe their use, and reference the relevant section/subsection/paragraph of the policy tool)
 - ☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

65. Does the policy tool include any other recommendations or requirements regarding the appropriate use of offsets?

- ☒ No
- ☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
- ☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)



Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets

67. Which of the following targets, or data related to targets, does the policy tool request entities disclose? Select any of the following which apply:

	Recommended	Required	Neither recommended nor required
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interim targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

68. Does the policy tool recommend or require entities to disclose their progress in achieving their emissions reductions targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Other disclosures



105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Due diligence	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Locked-in emissions or information on	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

emissive assets with long lifespans			
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Nature-related impacts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

126. List any other standards, frameworks or guidelines integrated into or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

United Nations Framework Convention on Climate Change

Kyoto Protocol to the United Nations Framework Convention on Climate Change

Paris Agreement to the United Nations Framework Convention on Climate Change

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☐ No
- ☐ Recommended
- ☒ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Minister of Environment and Forestry ("MoEF")
Regulation No. P.20/MENLHK/SETJEN/KUM.1/3/2017 on Quality
Standard of Exhaust Gas Emission for Motor Vehicles of New Types in
M, N, And O Categories

3. Source material link(s):

<https://web.archive.org/web/20240815103934/https://ppkl.menlhk.go.id/website/filebox/653/190930092022Peraturan%20Menteri%20LHK%20Nomor%20P%2020%20Tentang%20Baku%20Mutu%20Emisi%20Gas%20Buang%20Kendaraan%20Bermotor%20Tipe%20Baru%20Kategori%20M%20Katagori%20N%20dan%20Katagori%20O.PDF>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2017

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation is issued by the Ministry of Environment and Forestry for the implementation of mandatory tests for Motor Vehicles produced in Indonesia to comply with set standards for gas exhaust emissions, therein limiting the amount of pollutants that vehicles can emit from their exhausts. The manufacturer of the motor vehicle must announce the result of this test to the public through printed and/or electronic media, as well as in all promotions of the vehicle's brand.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Environment and Forestry

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) The Ministry of Environment and Forestry is authorized to implement supervision and supervisory tools/methods in inspection of quality standards of exhaust gas emission for motor vehicles as the ministry responsible for enacting this law.
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain)

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☒ No

☐ Yes

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☒ No

☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Transition Planning Questions



Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

182. Describe the obligations related to other governance mechanisms for enhancing the achievement of targets and/or implementation of transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

Motor Vehicles produced in Indonesia must comply with set standards for gas exhaust emissions that limit the number of pollutants that vehicles can emit from their exhausts, as set out in the preamble and articles of this regulation.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

188. Describe the obligation to align targets and/or transition plans with consumer engagement, referencing the relevant section/subsection/paragraph of the policy tool.


The manufacturer of the motor vehicle must announce the result of this test to the public.

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Presidential Regulation No. 55 of 2019 on the Acceleration of the Battery Electric Vehicle (“BEV”) Program for Road Transportation

3. Source material link(s):

<https://web.archive.org/web/20240815104201/https://peraturan.bpk.go.id/Download/107874/Perpres%20Nomor%2055%20Tahun%202019.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2019

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The regulation is issued for the realization of Indonesia commitment to reduce GHG by accelerating BEV programs for transportation. As such, this regulation aims to increase the efficiency of energy, energy security, and energy conservation in road transportation by pushing for BEV vehicle usage for public and private transport.

Alongside this, this regulation also governs the following: the provision of incentives, providing an electricity charging infrastructure, provisions on electricity fees for BEV charging stations, acceleration of industrial development, technical conditions to accelerate the BEV programs, protection of the environment, and coordination of implementation.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Industry

☒ 2. Coordination Team

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Ministry of Industry to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain) Based on Article 11, the Ministry of industry is authorized to oversee the supervision of provisions concerning incompletely knock down and completely knock down components for BEV vehicles.
- 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

16. To provide contextual information, rate the capacity of Coordination Team to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) Based on Article 34, the Minister of Economy and Minister of Maritime shall oversee a Coordination Team for the implementation and coordination of hastening the use of BEV vehicles through import and usage on Indonesian roads.

Members of this coordination team shall include the following:

- a. minister in charge of government affairs in the field of state finance;
- b. minister in charge of government affairs in the fields of research, technology, and higher education;
- c. minister in charge of government affairs in the industrial sector;
- d. minister in charge of government affairs in the field of trade;
- e. minister in charge of government affairs in the field of energy and resources mineral;
- f. minister in charge of government affairs in the field of facilities and infrastructure light and road transport;
- g. minister in charge of government affairs in the field of environment and forestry;
- h. minister in charge of domestic government affairs; And
- i. Head of the National Police of the Republic of Indonesia.

- Prefer not to answer
- Not Applicable



25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain)

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

As per Article 11 and Article 34, this regulation is monitored in its implementation by various Ministries involved.

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Based on Article 34, various Ministries are obliged to comprise a Coordination Team for the implementation and coordination of this regulation.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

- ☐ No
 - ☒ Yes
-
-

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

This regulation outlines several incentives from the government, which include electricity charging infrastructure, provisions on optimized electricity fees for BEV charging stations, and the acceleration of industrial development.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-



Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☐ No
- ☒ Recommended
- ☐ Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	Recommended	Required	Neither recommended nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Key Performance Indicators (KPIs) for monitoring transition plan implementation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Updates to the transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Third-party verification and/or audited accuracy of the transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Identified methodology for scenario analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

As per Article 34, the Coordination Team comprising of ministries is obligated to oversee the implementation of this regulation, however, there is yet a regulation that affects their actual responsibilities.

178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.

As per Article 34, the Coordination Team comprising of ministries is obligated to oversee the implementation of this regulation, however, there is yet a regulation that affects their actual responsibilities.

182. Describe the obligations related to other governance mechanisms for enhancing the achievement of targets and/or implementation of transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

As per Article 34, the Coordination Team comprising of ministries is obligated to oversee the implementation of this regulation, however, there is yet a regulation that affects their actual responsibilities.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- No
- Recommended
- Required

190. Describe the obligation to the align targets and/or transition plans with corporate governance structures for transition and verification, referencing the relevant section/subsection/paragraph of the policy tool.

As per Article 34, the Coordination Team comprising of ministries is obligated to oversee the implementation of this regulation, however, there is yet a regulation that affects their actual responsibilities.

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Governmental Regulation No. 50 of 2022 on Procedures for Taxation Rights Implementation and Obligations Fulfilment

3. Source material link(s):

<https://web.archive.org/web/20240817051615/https://peraturan.bpk.go.id/Download/280141/PP%20Nomor%2050%20Tahun%202022.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

Parties that are governed by this regulation are required to disclose their activities in carbon trade; however the actual implementation of the carbon tax is planned but to be implemented by the Ministry of Finance

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

- Other (Please describe)

9. Year of (planned) entry into force or year of publication

2022

10. Does the policy tool have an end date?

☒ No

○ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

GR 50/2022 contains the provision of the implementation of taxation obligation fulfilment. This includes among others, the imposition of a carbon tax.

Under GR 50/2022, carbon tax is imposed on carbon emissions charged against individuals or entities that purchase or conduct activities producing carbon emissions.

The carbon tax becomes payable on purchase or conduct of activities that emit certain amounts of carbon emissions and periods which shall be determined (a) at the time of the purchase of goods containing carbon emissions, (b) at the end of the calendar year period of activities which produce carbon emission, or (c) other times as provided in the prevailing laws and regulations.

The applicable carbon tax rate is IDR30,000/CO2e or other equivalent unit. This carbon tax shall be reported and settled through self-payment by the taxpayer or collection by the carbon tax collector as reported in the Periodic Tax Return of the relevant taxpayer.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Finance (Directorate General of Taxation)

○ 2.

○ 3.

○ 4.

○ 5.

15. To provide contextual information, rate the capacity of Ministry of Finance (Directorate General of Taxation) to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

○ 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) The Ministry of Finance is and their implementing body the Directorate General of Taxation are to contribute to the implementation of the carbon taxation scheme as delegated by this regulation.

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

departments (supranational)			
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Agriculture, forestry, and fishing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mining and quarrying	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity, gas, steam, and air conditioning supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water supply; sewerage; waste management and remediation activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Construction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wholesale and retail trade; repair of motor vehicles and motorcycles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transportation and storage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Accommodation and food service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Information and communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial and insurance activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Real estate activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Professional, scientific and technical activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrative and support service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public administration and defense; compulsory social security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Human health and social work activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arts, entertainment and recreation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☒ Monetary fine Non-compliance to the carbon tax provision would subject the taxpayer to the imposition of sanctions as regulated under taxation law and its implementing regulation. However, taxpayer who participate in carbon emission trading, carbon emission offsetting or other acceptable mechanism under the prevailing laws may be provided with carbon tax treatment.

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☒ No (If relevant, explain) As specified in the guideline, any further mention to external sources is not mandated.
 - ☐ Yes
-
-

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☐ No
 - ☒ Yes
-
-

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

The Directorate General of Taxation in Indonesia governs and monitors the tax matters of all entities, and therefore any missing tax that should be paid can be imposed and sanctioned through their audits of yearly tax reports from relevant entities.

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

43. Does the policy tool recommend or require periodic reviews?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☐ No
 - ☒ Yes
-
-

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

The Directorate General of Taxation, as an offshoot of the Ministry of Finance, operates in all cities and regencies of Indonesia as Tax Offices where each region's entities must submit their yearly tax reports to these tax offices.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☐ No

☒ Yes

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

The addition of this regulation through explanation of this carbon tax aims to guide and guide relevant actors on its purpose and future implementation, as specified in Chapter 8.

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. GHG emissions offsets or removals	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. GHG emissions reduction targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Offsets or Removals

62. Does the policy tool recommend or require offsetting purchases be disclosed?

- ☐ No
- ☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
- ☒ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool) The carbon tax becomes payable on the purchase or activities in certain amount and period which shall be determine (a) at the time of the purchase of goods containing carbon emissions, (b) at the end of the calendar year period of activities which produce carbon emission, or (c) other times as provided in the prevailing laws and regulations.

63. Does the policy tool recommend or require entities disclose whether offsets are verified?

- ☐ No
- ☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
- ☒ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool) The carbon tax shall be reported and settled through self-payment by the taxpayer or collection by the carbon tax collector as reported in the Periodic Tax Return of the relevant taxpayer.

64. Does the policy tool recommend or require any certification standards for the use of GHG offsetting or removals?

- ☒ No
- ☐ Recommended (Please list the certification standards, describe their use, and reference the relevant section/subsection/paragraph of the policy tool)
- ☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

65. Does the policy tool include any other recommendations or requirements regarding the appropriate use of offsets?

☒ No

☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Due diligence	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Locked-in emissions or information on	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

emissive assets with long lifespans			
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Nature-related impacts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

110. Describe and reference the section/subsection/paragraph of the policy tool relevant to due diligence disclosures.

As per the provisions of Chapter 8, relevant entities must disclose and report their tax obligations.

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required
-

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

implementation of transition plans			
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178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.

Because this tax is imposed on carbon emissions, relevant entities are advised practically to reduce their activities in order to reduce such taxation.

179. Describe and reference the section/subsection/paragraph of the policy tool relevant to integrating climate-related matters into financial accounting.

Because this tax is imposed on carbon emissions, relevant entities are advised practically to reduce their activities in order to reduce such taxation.

181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.

Because this tax is imposed on carbon emissions, relevant entities are advised practically to reduce their activities in order to reduce such taxation.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
- ☐ Recommended
- ☐ Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Ministry of Environment and Forestry ("MoEF")
Regulation No. 21 of 2022 concerning Procedures for Carbon Pricing
Implementation

3. Source material link(s):

<https://web.archive.org/web/20240815104932/https://peraturan.bpk.go.id/Download/288901/Permen%20LHK%20Nomor%2021%20Tahun%202022.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2022

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation was issued to reaffirm the Government's commitment in achieving the Nationally Determined Contribution (NDC) and controlling GHG emissions by 29% to 41% in 2030.

To achieve the goals, economic carbon value or carbon pricing is introduced. It will be implemented through carbon trading, performance/result-Based Payment, carbon tax, and other mechanisms that follows the development of science and technology.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Environment and Forestry

☒ 2. Related Ministries

☒ 3. Environmental Fund Management Agency (Badan Pengelola Dana Lingkungan Hidup or "BPDLH")

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) Based on Article 7 paragraph (3), the MoEF has an authority to determining the amount of emission reduction reserve provision (buffer).

Based on Article 20, the MoEF has the authority to give an approval for business actor that want to conduct Carbon Trading cooperation with overseas business actors.

- Prefer not to answer
- Not Applicable

16. To provide contextual information, rate the capacity of Related Ministries to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) Based on Article 4, relevant ministries where required have an obligation to determine and inform the plan and strategies related to NDC in Sectors and Sub-Sectors to the MoEF.

Based on Article 6 paragraph (3), the related other ministries is obliged to prepare and issue a carbon trading roadmap alongside coordination with MoEF.

- Prefer not to answer
- Not Applicable

17. To provide contextual information, rate the capacity of Environmental Fund Management Agency (Badan Pengelola Dana Lingkungan Hidup or "BPD LH") to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) Based on Article 34 paragraph (3), as a body established by the MoEF, the BPD LH has the authority to distribute funding to beneficiaries for GHG emission reduction

activities.

Based on Article 73, the BPDH has an authority to managing funds on carbon trading.

Based on Article 75, BPDH receives levy money from carbon trading.

- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Agriculture, forestry, and fishing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mining and quarrying	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity, gas, steam, and air conditioning supply	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water supply; sewerage; waste management and remediation activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Construction	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Wholesale and retail trade; repair of motor vehicles and motorcycles	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Transportation and storage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accommodation and food service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Information and communication	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial and insurance activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Real estate activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Professional, scientific and technical activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Administrative and support service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Public administration and defense; compulsory social security	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human health and social work activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Arts, entertainment and recreation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Activities of households as employers; undifferentiated goods-and services-producing activities of	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

households for own use			
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

- ☐ Exclusion from government contracts
 - ☐ Award of damages or compensation
 - ☐ Penalty for senior managers
 - ☐ Criminal penalties
 - ☐ Not specified
 - ☒ Not applicable (e.g. in cases of voluntary tools)
 - ☐ Other
-
-

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☒ Not applicable
 - ☐ Unknown or prefer not to answer
-
-

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☒ Not applicable
 - ☐ Unknown or prefer not to answer
-
-

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☐ No (If relevant, explain)
- ☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☐ No
- ☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

The relevant ministries as mentioned have an obligation to monitor the implementation of this regulation.

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
- ☐ Recommended
- ☐ Required

43. Does the policy tool recommend or require periodic reviews?

- ☐ No
- ☐ Recommended
- ☒ Required

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

- ☐ 0-2 years
 - ☐ 2-5 years
 - ☐ 5-10 years
 - ☐ 10 or more years
 - ☒ Not specified
 - ☐ Other
-
-

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☐ No
 - ☒ Yes
-
-

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

The relevant ministries as mentioned have an obligation to cooperate in monitoring the implementation of this regulation.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

- ☐ No
 - ☒ Yes
-
-

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

https://jdih.maritim.go.id/cfind/source/files/permenko/2022/2022pmmarves005_en.pdf

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☐ No
- ☐ Recommended
- ☒ Required

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

- No
- Recommended
- Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.

Article 82 requires MoEF to monitor and evaluate the implementation of carbon pricing in national level, respective ministries in sectoral level, and governors in provinces and cities level.

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

- No
- Recommended
- Required

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions reduction target	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interim targets (e.g. 2030, 2050)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for renewable energy procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for fossil fuel phase down/phase up	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Separate targets for GHG offsets and/or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets or goals related to climate adaptation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets or goals related to nature and biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other targets related to sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

141. What is the recommended or required scope of emissions for absolute emissions reduction targets? Select all that apply.

☒ Scope 1 emissions

- ☒ Scope 2 emissions
- ☒ Scope 3 emissions, relevant or material
- ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
- ☐ Scope 3 emissions, all
- ☐ Not specified

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

Article 82 requires MoEF to monitor and evaluate the implementation of carbon pricing in national level, respective ministries in sectoral level, and governors in provinces and cities level.

179. Describe and reference the section/subsection/paragraph of the policy tool relevant to integrating climate-related matters into financial accounting.

As this regulation outlines that carbon pricing mechanisms are to be implemented, relevant actors may need to adjust their practices to ensure they do not get priced excessively.

180. Describe the obligation to incorporate climate change considerations into investment decision making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool.

As this regulation outlines that carbon pricing mechanisms are to be implemented, relevant actors may need to adjust their practices to ensure they do not get priced excessively.


181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.

As this regulation outlines that carbon pricing mechanisms are to be implemented, relevant actors may need to adjust their practices to ensure they do not get priced excessively.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>



185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

☒ No

☐ Recommended


☐ Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Coordinating Ministry of Maritime Affairs and Investment Regulation ("CMoMAIR") No. 5 of 2022 on Steering Committee for Implementation of Carbon Economic Values

3. Source material link(s):

https://web.archive.org/web/20240815105219/https://peraturan.bpk.go.id/Download/211495/pmmarves5_2022.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2022

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation was issued to implement Presidential Regulation No. 98 of 2021 and aimed to further regulate the steering committee as a government body that provides directions related to policies to achieve NDC targets and control GHG emissions for the sake of national development (Introduction and Article 2 of this Regulation).

Moreover, this regulation also stipulates the organizational structure of the steering committee which involves 15 (fifteen) Indonesia's Ministries from various fields, such as the Minister of Coordinator Maritime and Investment, the Minister of Finance, the Minister of Home Affairs, and so on. This law also regulates the duties of each role in the steering committee organizational structure.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. MINISTER FOR MARITIME AFFAIRS AND INVESTMENT OF THE REPUBLIC OF INDONESIA

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of MINISTER FOR MARITIME AFFAIRS AND INVESTMENT OF THE REPUBLIC OF INDONESIA to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
 - 1- Low Capacity (Please explain)
 - 2- Medium Capacity (Please explain)
 - 3- High Capacity (Please explain) Based on Article 2, steering committee as appointed by the Ministry has an authority to provide guidance on the carbon policy in achieving NDC targets and controlling GHG emissions for national development. Moreover, the steering committee has the function to conduct a hearing session and deciding regarding carbon pricing policy, provide considerations and inputs to the government related to carbon pricing policy, solve problems in the implementation of carbon pricing in cross-fields, develop national and international cooperation that covers cross-fields, control and evaluate cross-field policies.
 - Prefer not to answer
 - Not Applicable
-
-

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province,	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

region, metropolitan region)			
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain) As specified in the guideline, any further mention to external sources is not mandated.

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☒ No

○ Yes

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

○ Recommended

○ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

○ Recommended

○ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

○ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Working Group is established to assist the implementation of the duty of the Steering Committee as required

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-

Targets


135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required



Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

Based on Article 2, steering committee has an authority to provide guidance on the carbon policy in achieving NDC targets and controlling GHG emissions for national development. Moreover, the steering committee has the function to conduct a hearing session and deciding regarding carbon pricing policy, provide considerations and inputs to the government related to carbon pricing policy, solve problems in the implementation of carbon pricing in cross-fields, develop national and international cooperation that covers cross-fields, control and evaluate cross-field policies.

Engagement, Lobbying, and Governance



184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
- ☐ Recommended
- ☐ Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Ministry of Energy and Mining Resources ("MoEMR")
Regulation No. 16 of 2022 on Carbon Pricing Procedures for the Power
Plant Sub-sector

3. Source material link(s):

<https://web.archive.org/web/20240630095105/https://jdih.maritim.go.id/cfind/source/files/permenesdm/2022/permen-esdm-nomor-16-tahun-2022.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

This regulation provides the guidelines for business actors in the field of electricity production in the implementation of carbon trading regulations. In implementing carbon trading, one of the obligations required by businesses that own and operate a power plant is to submit reports to the Ministry of Energy and Mining Resources ("MoEMR") regarding GHG emissions generated by the power plant for any power plant unit setting.

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

- Approved, not yet in force
- Other (Please describe)

9. Year of (planned) entry into force or year of publication

2022

10. Does the policy tool have an end date?

☒ No

○ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

MoEMR 16/2022 provides the procedures for the implementation of Carbon pricing in the powerplant sector. This regulation stipulates among others, the requirement for power plant to perform power plant efficiency and to prioritize offset of GHG emissions, in order to achieve the NDC target in the energy sector.

In general, in conducting carbon trading, business actors must take due observance of the following: (i) the stipulation of Emission Ceiling Technical Approval (Penetapan Batas Atas Emisi or "PTBAE") for the energy sector and power plant subsector, (ii) providing a monitoring plan for GHG emissions from each of their power plant units; (iii) obtaining PT BAE PU stipulation by applying to MoEM; (iv) preparing carbon trading report and a report containing the data on GHG emissions produced by each power plant unit

These reports will be verified by the MoEM which may be verified by way of performing on site verification and/or request of other supporting documents. Based on such reports, the MoEM will declare whether the report conform with the data and activity of the power plant unit management.

The power plant GHG Emission report is submitted through a system (APPLE-Gatrik) no later than 31 January of the following year.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Energy and Mineral Resources

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Ministry of Energy and Mineral Resources to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

☐ 1- Low Capacity (Please explain)

☐ 2- Medium Capacity (Please explain)

☒ 3- High Capacity (Please explain) Based on the regulation, the MoEM has an authority to as follow, among others:

. determines the Technical Approval of Upper Limit for GHG Emissions of Power Plants (Persetujuan Teknis Batas Atas Emisi GR K Pembangkit Tenaga Listrik or "PTBAE") and its amendment.

• _____ to receive the monitoring plan.

• _____ to evaluate the GHG emissions report and can asking the business actor for supporting documents and conducting field verification.

• _____ to give a sanction if there is any incompliance.

☐ Prefer not to answer

☐ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other Text: Power plant business entities

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☒ Other written warnings from the MoEMR via the relevant Directorate General

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☒ Average

☐ Above average

☐ Not applicable

☐ Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?

☐ No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☐ No
 - ☒ Yes
-
-

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Based on Article 23 paragraph 1 of this law, The Minister through the Director General shall provide supervision on the implementation of NEK in the power generation subsector.

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

43. Does the policy tool recommend or require periodic reviews?

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

- ☒ 0-2 years
 - ☐ 2-5 years
 - ☐ 5-10 years
 - ☐ 10 or more years
 - ☐ Not specified
 - ☐ Other
-
-

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☐ No
 - ☒ Yes
-
-

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Based on Article 29 Paragraph 2, there is a coordination carried out by the Director General to the Secretary-General to submit an annual report on the results of the GHG Emissions Inventory of the power generation subsector

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

- ☐ No
 - ☒ Yes
-
-

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Based on Article 32 paragraph 1-2, The Minister through the Director General shall provide guidance through socialization, technical guidance, and/or other activities related to the implementation of carbon pricing.

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. GHG emissions offsets or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. GHG emissions reduction targets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☐ Hydrofluorocarbons (HFCs)
- ☐ Perfluorocarbons (PFCs)
- ☐ Sulphur hexafluoride (SF₆)
- ☐ Nitrogen trifluoride (NF₃)
- ☒ Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

- ☐ No
 - ☐ Recommended
 - ☒ Required
- -----

56. Are entities recommended or required to disclose net emissions?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

57. What Scope of emissions must be disclosed? Select all that apply.

- ☒ Scope 1 emissions
 - ☐ Scope 2 emissions
 - ☐ Scope 3 emissions, relevant or material
 - ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
 - ☐ Scope 3 emissions, all
 - ☐ Not specified
- -----

58. Are entities recommended or required to disclose GHG emissions accounting methodologies or standards?

GHG emissions

59. Does the policy tool recommend or require the GHG inventory be third-party verified?

- ☐ No

○ Recommended

○ Required

60. If necessary, provide additional clarification to the above responses about greenhouse gas (GHG) emissions disclosure.

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Due diligence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Stewardship (e.g., whether stewardship)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

codes are in place, how entities vote in shareholder meetings, etc.)			
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Locked-in emissions or information on emissive assets with long lifespans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Nature-related impacts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

126. List any other standards, frameworks or guidelines integrated into or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

Paris Agreement to the United Nations Framework Convention on Climate Change

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☐ No
- ☐ Recommended
- ☒ Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	Recommended	Required	Neither recommended nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Key Performance Indicators (KPIs) for monitoring transition plan implementation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Updates to the transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Third-party verification and/or	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

audited accuracy of the transition plan			
Identified methodology for scenario analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

168. Select the option that best describes the recommended or required frequency of updates to transition plans.

- ☒ 0-2 years
- ☐ 2-5 years
- ☐ 5-10 years
- ☐ 10 or more years
- ☐ Not specified
- ☐ Other

169. Describe the recommended or required updates to transition plans and reference the relevant section/subsection/paragraph of the policy tool.

Based on Article 4, the PTBAE is implemented in 3(three) phases. Phase one, for the period 2023 to 2024; phase two, for the period 2025 to 2027; and phase three, for the period 2028 to 2030.

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

182. Describe the obligations related to other governance mechanisms for enhancing the achievement of targets and/or implementation of transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

Under MoEMR 16/2022, businesses that owns a power plant must submit a report to the MoEM regarding GHG emissions generated by the power plant for any power plant unit setting out the following:

- (a) Activity data of the power of the power plant unit; and
- (b) Business data of the power plant unit.

The report will be verified by the MoEM which may be verified by way of performing on site verification and/or request of other supporting documents. Based on such report, the MoEM will declare whether the report conform with the data and activity of the power plant unit management.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
- ☐ Recommended
- ☐ Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Ministry of the Environment and Forestry ("MoEF") Regulation No. 7 of 2023 on Carbon Trading Procedures for the Forestry Sector

3. Source material link(s):

https://web.archive.org/web/20240525173457/https://peraturan.bpk.go.id/Download/310937/PERMEN%20LHK_7_2023.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

This policy regulates and addresses climate change mitigation efforts and achieving NDC targets in the forestry sector, through policies that regulate carbon trading and carbon offset.

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2023

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This policy regulates policies that prioritize in addressing climate change mitigation efforts and achieving NDC target in the forestry sector, specifically through guidelines on carbon trading and carbon offset. This policy also regulates non-tax state revenue on carbon trading as well as the mechanism on reporting, evaluation and development of carbon trading in the forestry sector.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Environment and Forestry

☒ 2. Mayors of Indonesian Regencies

☒ 3. Governors

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) Based on Article 7 of this regulation, the Ministry holds the authority to give approvals for carbon trading activities in the forestry sector.

Based on Article 12, the Ministry has an obligation to determine the Forestry sector Carbon Trading roadmap.

Based on Article 15 paragraph (1), The Ministry determines the highest amount of excess NDC target achievements that can be traded overseas for Carbon Trading.


- Prefer not to answer
- Not Applicable

16. To provide contextual information, rate the capacity of Mayors of Indonesian Regencies to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain) Based on Article 7 Paragraph (6) point b, Mayors in Indonesian Regencies hold the authority to give approvals for carbon trading activities in forestry sector for botanical forest park located in their district/city.
- 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

17. To provide contextual information, rate the capacity of Governors to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain) Based on Article 7 paragraph (6) point b, governor hold authority to give approvals for carbon trading activities in forestry sectors for botanical forest parks located across districts.
- 3- High Capacity (Please explain)



○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Agriculture, forestry, and fishing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mining and quarrying	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Electricity, gas, steam, and air conditioning supply	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Water supply; sewerage; waste management and remediation activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Construction	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Wholesale and retail trade: repair of motor vehicles and motorcycles	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Transportation and storage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Accommodation and food service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Information and communication	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial and insurance activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Real estate activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Professional, scientific and technical activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Administrative and support service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Public administration and defense; compulsory social security	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human health and social work activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Arts, entertainment and recreation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Activities of households as employers; undifferentiated goods-and services-producing activities of	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

households for own use			
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

- ☐ Exclusion from government contracts
- ☐ Award of damages or compensation
- ☐ Penalty for senior managers
- ☐ Criminal penalties
- ☐ Not specified
- ☐ Not applicable (e.g. in cases of voluntary tools)

☒ Other Sanction for non-compliances are stated in Article 14 and Article 21, both of the sanction given is in the form of administrative sanction. Article 14 stating that administrative sanction may impose the Implementers of GHG Emissions Offset in Forest Area who do not conduct Climate Change Mitigation Action Plan Document and Climate Change Mitigation Action plans in forest utilization business planning documents. Moreover, Article 21 stipulates that the business actor who do not submit periodic business activity reports every month may subject to administrative sanctions. The types of administrative sanctions are not included in this regulation and appoint other regulations.

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
- ☐ Average
- ☐ Above average
- ☐ Not applicable
- ☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain) As specified in the guideline, any further mention to external sources is not mandated.

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

As mentioned, the MoEF and Governors/Mayors of local governments hold the obligation to oversee the implementation of this regulation through Article 7, 12, and 15.

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☐ No

☐ Recommended

☒ Required

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

- ☒ 0-2 years
 - ☐ 2-5 years
 - ☐ 5-10 years
 - ☐ 10 or more years
 - ☐ Not specified
 - ☐ Other
- -----

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☐ No
 - ☒ Yes
- -----

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

As mentioned, the MoEF and Governors/Mayors of local governments hold the obligation to oversee the implementation of this regulation through Article 7, 12, and 15.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

- ☒ No
- ☐ Yes

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. GHG emissions offsets or removals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. GHG emissions reduction targets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Offsets or Removals

62. Does the policy tool recommend or require offsetting purchases be disclosed?

☐ No

☒ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool) Based on Article 11, the policy provides that the offset of GHG can be carried out among others: preparation and determination of the trade road map, determination of emission reduction reserves (buffers), determination of projected annual GHG emission production, determination of forestry sector emission reduction targets, and preparation of Climate Change Mitigation Action Plan Document and implementation report of change mitigation actions climate.

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

63. Does the policy tool recommend or require entities disclose whether offsets are verified?

○ No

● Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool) article 11 of policy provides that any reports on the results of the implementation of mitigation actions climate change due to carbon offset will need to be verified by the MRV (Measurement, Reporting, and Verification) team established by the national registry system under MoEF ("SRN-PPI").

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

64. Does the policy tool recommend or require any certification standards for the use of GHG offsetting or removals?

● No

○ Recommended (Please list the certification standards, describe their use, and reference the relevant section/subsection/paragraph of the policy tool)

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

65. Does the policy tool include any other recommendations or requirements regarding the appropriate use of offsets?

● No

○ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)



Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets

67. Which of the following targets, or data related to targets, does the policy tool request entities disclose? Select any of the following which apply:

	Recommended	Required	Neither recommended nor required
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interim targets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

68. Does the policy tool recommend or require entities to disclose their progress in achieving their emissions reductions targets?

- ☐ No
- ☒ Recommended
- ☐ Required

69. What is the recommended or required frequency of progress reports regarding the achievement of emissions reductions targets?

- Yearly
 - Every two years
 - Every three years
 - Every four years
 - Every five years
 - Every ten years or more
 - Other
 - ☒ No prescribed frequency
-
-

77. What is the recommended or required level of ambition for interim targets?

- Reduction between 1-25%
 - Reduction between 26-50%
 - Reduction between 51-75%
 - Reduction of over 75%
 - Other
 - ☒ None specified
-
-

78. What are the recommended or required years for interim targets?

- 2025-2030
 - 2031-2040
 - 2041-2050
 - Other
 - None specified
-
-

Other disclosures



105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Due diligence	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Locked-in emissions or information on	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

emissive assets with long lifespans			
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Nature-related impacts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

109. Describe and reference the section/subsection/paragraph of the policy tool relevant to capital allocation and/or expenditure plans disclosures.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic business activity reports every month are required to be provided by business actors in the forestry sector.

110. Describe and reference the section/subsection/paragraph of the policy tool relevant to due diligence disclosures.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic business activity reports every month are required to be provided by business actors in the forestry sector.

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☐ No
- ☐ Recommended
- ☒ Required

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

- ☐ No
 - ☐ Recommended
 - ☒ Required
- -----

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic business activity reports every month are required to be provided by business actors in the forestry sector.

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interim targets (e.g. 2030, 2050)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for renewable energy procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for fossil fuel phase down/phase up	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Separate targets for GHG offsets and/or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to climate adaptation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to nature and biodiversity	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other targets related to sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.

☐ Power generation

- ☐ Industry
- ☐ Transport Services
- ☐ Services/Commercial buildings
- ☒ Other Forestry
- ☐ None specified

149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?

- ☒ No
- ☐ Recommended
- ☐ Required


160. Describe and reference the section/subsection/paragraph of the policy tool related to nature and biodiversity targets or goals.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic business activity reports every month are required to be provided by business actors in the forestry sector.

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required



Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic business activity reports every month are required to be provided by business actors in the forestry sector.

178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic

business activity reports every month are required to be provided by business actors in the forestry sector.

179. Describe and reference the section/subsection/paragraph of the policy tool relevant to integrating climate-related matters into financial accounting.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic business activity reports every month are required to be provided by business actors in the forestry sector.

180. Describe the obligation to incorporate climate change considerations into investment decision making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic business activity reports every month are required to be provided by business actors in the forestry sector.

181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.

Stated in Article 14 and Article 21, Climate Change Mitigation Action Plan Document, Climate Change Mitigation Action plans in forest utilization business planning documents, and periodic business activity reports every month are required to be provided by business actors in the forestry sector.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Governmental Regulation No. 46 of 2017 on Environmental Economic Instruments

3. Source material link(s):

<https://web.archive.org/web/20240815110124/https://peraturan.bpk.go.id/Download/54917/PP%20Nomor%2046%20Tahun%202017.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2017

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation stipulates that in order to encourage the Central Government, Regional Government, or relevant parties to act towards the preservation of environmental functions, the economic instruments of environmental protection is adopted.

Such economic instruments include: development planning and economic activity; environmental funding; incentives and/or disincentives as a form of reward or punishment. One of the initiatives relating to such development planning and economic activity includes a mechanism through inter-regional compensation for environmental services. This compensation will also cover activities that involve carbon absorption and storage.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Indonesia Government (Central and Local Government)

☒ 2. Ministry of Environment and Forestry

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Indonesia Government (Central and Local Government) to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

☐ 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) Based on Article 5 paragraph (1), the government has an obligation to implement development of planning instruments, as well as economic activities to internalize environmental aspects into the planning and implementation of development and economic activities.

Based on Article 10, the government has an obligation to provide inter-regional compensation for environmental services.

Based on Article 12 paragraph (2), the government has an obligation to conduct verification and validation of Environmental Service Providers.

Based on Article 26 paragraph (1), The government is obliged to set up a Fund for Pollution and/or Damage Mitigation and Environmental Restoration.

○ Prefer not to answer

○ Not Applicable

16. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

○ 1- Low Capacity (Please explain)

● 2- Medium Capacity (Please explain) Based on Article 6 paragraph (4), the ministry is obliged to provide sectoral statistical data and information for the preparation of the Balance Sheet of natural resources and the environment to agencies that have government duties in the field of statistics.

Based on Article 22 paragraph (2), the ministry has an authority to appoint a government bank for the placement of environmental restoration guarantee funds.

○ 3- High Capacity (Please explain)

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☒ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain) As specified in the guideline, any further mention to external sources is not mandated.

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

As specified in Article 5, 12, and 26, the local governments shall work with the central government to assist in the implementation of this regulation.

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Based on Article 5 paragraph (1), the government has an obligation to implement development planning instruments and economic activities to internalize environmental aspects into the planning and implementation of development and economic activities.

Based on Article 10, the government has an obligation to provide inter-regional compensation for environmental services.

Based on Article 12 paragraph (2), the government has an obligation to conduct verification and validation of Environmental Service Providers.

Based on Article 26 paragraph (1), The government is obliged to set up a Fund for Pollution and/or Damage Mitigation and Environmental Restoration.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

☒ No

☐ Recommended

☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☐ No
- ☒ Recommended
- ☐ Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	Recommended	Required	Neither recommended nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Key Performance Indicators (KPIs) for monitoring transition plan implementation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Updates to the transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Third-party verification and/or audited accuracy of the transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Identified methodology for scenario analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

168. Select the option that best describes the recommended or required frequency of updates to transition plans.

- ☐ 0-2 years
- ☐ 2-5 years
- ☐ 5-10 years
- ☐ 10 or more years
- ☒ Not specified
- ☐ Other

169. Describe the recommended or required updates to transition plans and reference the relevant section/subsection/paragraph of the policy tool.

Based on Articles 5, 10, 12, and 26, the implementation of this regulation is through a transitional period where the government (local and central) will slowly manage and create new instruments.



Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

- Based on Article 5 paragraph (1), the government has an obligation to implement development planning instruments and economic activities to internalize environmental aspects into the planning and implementation of development and economic activities.
- Based on Article 10, the government has an obligation to provide inter-regional compensation for environmental services.
- Based on Article 12 paragraph (2), the government has an obligation to conduct verification and validation of Environmental Service Providers.

- Based on Article 26 paragraph (1), The government is obliged to set up a Fund for Pollution and/or Damage Mitigation and Environmental Restoration.
-
-

178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.

- Based on Article 5 paragraph (1), the government has an obligation to implement development planning instruments and economic activities to internalize environmental aspects into the planning and implementation of development and economic activities.
 - Based on Article 10, the government has an obligation to provide inter-regional compensation for environmental services.
 - Based on Article 12 paragraph (2), the government has an obligation to conduct verification and validation of Environmental Service Providers.
 - Based on Article 26 paragraph (1), The government is obliged to set up a Fund for Pollution and/or Damage Mitigation and Environmental Restoration.
-
-

179. Describe and reference the section/subsection/paragraph of the policy tool relevant to integrating climate-related matters into financial accounting.

- Based on Article 5 paragraph (1), the government has an obligation to implement development planning instruments and economic activities to internalize environmental aspects into the planning and implementation of development and economic activities.
 - Based on Article 10, the government has an obligation to provide inter-regional compensation for environmental services.
 - Based on Article 12 paragraph (2), the government has an obligation to conduct verification and validation of Environmental Service Providers.
 - Based on Article 26 paragraph (1), The government is obliged to set up a Fund for Pollution and/or Damage Mitigation and Environmental Restoration.
-
-

180. Describe the obligation to incorporate climate change considerations into investment decision making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool.

- Based on Article 5 paragraph (1), the government has an obligation to implement development planning instruments and economic activities to internalize environmental aspects into the planning and implementation of development and economic activities.
- Based on Article 10, the government has an obligation to provide inter-regional compensation for environmental services.
- Based on Article 12 paragraph (2), the government has an obligation to conduct verification

and validation of Environmental Service Providers.

- Based on Article 26 paragraph (1), The government is obliged to set up a Fund for Pollution and/or Damage Mitigation and Environmental Restoration.
-
-

181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.

- Based on Article 5 paragraph (1), the government has an obligation to implement development planning instruments and economic activities to internalize environmental aspects into the planning and implementation of development and economic activities.
 - Based on Article 10, the government has an obligation to provide inter-regional compensation for environmental services.
 - Based on Article 12 paragraph (2), the government has an obligation to conduct verification and validation of Environmental Service Providers.
 - Based on Article 26 paragraph (1), The government is obliged to set up a Fund for Pollution and/or Damage Mitigation and Environmental Restoration.
-
-

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Law No. 7 of 2021 on Tax Harmonization

3. Source material link(s):

<https://web.archive.org/web/20240815110323/https://peraturan.bpk.go.id/Download/178620/UU%20Nomor%207%20Tahun%202021.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2021

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation introduces the plan on the implementation of a Carbon Tax. This initiative is one of the efforts to reduce carbon emissions that have negative effects on the Environment. The basic application is the imposition of Carbon Tax when purchasing goods containing carbon or are utilized in activities producing carbon emissions.

Furthermore, taxpayers may potentially be offered tax incentives for investments in environmentally sustainable practices and technologies, which could influence participation in the emissions trading market. Further details and implementation of this are to be regulated in separate regulations.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Government of Indonesia

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Government of Indonesia to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

☐ 1- Low Capacity (Please explain)

☐ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) This law shall act as a guideline and further implementation is then effected by other regulations upon delegation to other members of the Government.

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☒ Not applicable

☐ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain) As specified in the guideline, any further mention to external sources is not mandated.

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

The government of Indonesia is tasked to ensure this legislation effects the creation of other implementing regulations.

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☒ No

☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No



o Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets


135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required



Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

182. Describe the obligations related to other governance mechanisms for enhancing the achievement of targets and/or implementation of transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

This regulation provides several Articles (specifically in Section 6) by providing a plan on the implementation of a Carbon Tax imposed upon carbon emissions that have negative effects on the Environment. The basic application is the imposition of Carbon Tax when purchasing goods containing carbon or are utilized in activities producing carbon emissions.

Furthermore, taxpayers may potentially be offered tax incentives for investments in environmentally sustainable practices and technologies, which could influence participation in the emissions trading market. Further details and implementation of this are to be regulated in separate regulations.



Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

188. Describe the obligation to align targets and/or transition plans with consumer engagement, referencing the relevant section/subsection/paragraph of the policy tool.


Taxpayers may potentially be offered tax incentives for investments in environmentally sustainable practices and technologies.

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Minister of Environment and Forestry ("MoEF")
Regulation No. P.14/MENLHK/SETJEN/KUM.1/3/2017 on Procedures for
Inventory and Determination of Functions in the Peat Ecosystem

3. Source material link(s):

<https://web.archive.org/web/20240817152252/https://jdih.menlhk.go.id/new2/home/portfolioDetails/14/2017/4>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2017

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The peat ecosystem is identified in this regulation by the Ministry as a key resource responsible for carbon storage and of producing GHG emissions if not properly overseen. Therefore, this regulation aims to set out guidelines by the Ministry for monitoring and reporting in the forestry sector regarding peat ecosystems, as one of the roles of the Ministry is to manage the national inventory of the peat ecosystem(s).

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Environment and Forestry

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) The Ministry is responsible for the implementation of this regulation and the actions set forth when assigning specific directions to provincial governments.
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

departments (local - e.g., county, district, municipality, city)			
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain) As specified in the guideline, any further mention to external sources is not mandated.

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Based on Article 21, the MoEF and local governments are to carry out guidance and supervision on the implementation of protection functions and cultivation functions in the Peat Ecosystem carried out by work units managed by the government, society, and those responsible for businesses and/or activities.

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Based on Article 21, the MoEF and local governments are to coordinate on the implementation of protection functions and cultivation functions in the Peat Ecosystem.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. GHG emissions offsets or removals	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. GHG emissions reduction targets	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

- ☒ Carbon dioxide (CO₂)
- ☐ Methane (CH₄)
- ☐ Nitrous oxide (N₂O)
- ☐ Hydrofluorocarbons (HFCs)
- ☐ Perfluorocarbons (PFCs)
- ☐ Sulphur hexafluoride (SF₆)
- ☐ Nitrogen trifluoride (NF₃)
- ☒ Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

- ☐ No
 - ☒ Recommended
 - ☐ Required
- -----

56. Are entities recommended or required to disclose net emissions?

- ☐ No
 - ☒ Recommended
 - ☐ Required
- -----

57. What Scope of emissions must be disclosed? Select all that apply.

- ☐ Scope 1 emissions
 - ☐ Scope 2 emissions
 - ☐ Scope 3 emissions, relevant or material
 - ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
 - ☐ Scope 3 emissions, all
 - ☒ Not specified
- -----

58. Are entities recommended or required to disclose GHG emissions accounting methodologies or standards?

GHG emissions

59. Does the policy tool recommend or require the GHG inventory be third-party verified?

- ☒ No

○ Recommended

○ Required

60. If necessary, provide additional clarification to the above responses about greenhouse gas (GHG) emissions disclosure.

Disclosure of Greenhouse Gas (GHG) Offsets or Removals

62. Does the policy tool recommend or require offsetting purchases be disclosed?

☒ No

○ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

63. Does the policy tool recommend or require entities disclose whether offsets are verified?

☒ No

○ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

64. Does the policy tool recommend or require any certification standards for the use of GHG offsetting or removals?

☒ No

- Recommended (Please list the certification standards, describe their use, and reference the relevant section/subsection/paragraph of the policy tool)
 - Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

65. Does the policy tool include any other recommendations or requirements regarding the appropriate use of offsets?

☒ No

- Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
 - Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets

67. Which of the following targets, or data related to targets, does the policy tool request entities disclose? Select any of the following which apply:

	Recommended	Required	Neither recommended nor required
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interim targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

68. Does the policy tool recommend or require entities to disclose their progress in achieving their emissions reductions targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Due diligence	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Locked-in emissions or information on emissive assets with long lifespans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Nature-related impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

106. Is third-party verification of climate-related opportunities recommended or required?

- ☒ No
- ☐ Recommended
- ☐ Required

122. Describe and reference the section/subsection/paragraph of the policy tool relevant to disclosure of nature-related impacts.

Article 5: Peat Ecosystem Inventory and Boundary Delineation

1. **National Inventory Organization**: The government, through the Director General, is responsible for conducting a national inventory of peat ecosystems.

2. **Inventory Process**: The inventory uses various data sources, including:

- Indicative maps of national peat ecosystem distribution (per Government Regulation No. 71/2014 and its amendment No. 57/2016).
- National peatland maps at a 1:250,000 scale from the Agricultural Land Resources Center (BBSLDP).
- Hydrological maps showing river networks and elevation contours at a 1:250,000 scale.
- Land cover maps from medium-resolution remote sensing imagery.
- 30-meter resolution digital elevation models (DEM) from medium-resolution satellite imagery.
- Landform maps derived from land system maps (RePPProT).
- Watershed maps of river basins.
- Other relevant and valid geospatial mapping sources.

3. **Boundary Delineation**: After completing the inventory, Peat Hydrological Unit boundaries are determined by:

- Considering boundary areas around peatlands near two major rivers.
- Analyzing land surface height patterns using 30-meter resolution data.
- Assessing watershed boundaries.

4. **Alternative Delineation**: If the primary characteristics are not available, boundary delineation will use land system data.

5. **Assessment and Approval of Maps**:

- An assessment of mapping rules is conducted by the Director General responsible for forestry planning and environmental management.
 - The final map document, which serves as the basis for organizing peat ecosystem functions, requires joint approval from the Director General and the Minister before being established as the official Peat Hydrological Unit map.
-
-

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

achievement of targets and/or the implementation of transition plans			
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177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

As specified in our previous answers, the Ministry is responsible for graphing and overseeing the management of peatlands.

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Ministry of Environment and Forestry ("MoEF")
Regulation No. P.71/MENLHK/SETJEN/KUM.1/12/2017 Implementation
of the National Registry System (SRN) for Controlling Climate Change

3. Source material link(s):

<https://web.archive.org/web/20240520194653/https://jdih.maritim.go.id/cfind/source/files/permen-lhk/permenlhk-nomor-p.71-tahun-2017.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

This regulation introduced the National Registry System (SRN) for climate control goals to achieve NDC targets. The SRN system is a web based data and information management, providing key information in relation to actions and resources for climate change adaptation and mitigation in Indonesia.

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

- Other (Please describe)

9. Year of (planned) entry into force or year of publication

2017

10. Does the policy tool have an end date?

☒ No

○ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation sets forth that the SRN operates to avoid double counting and to implement the principles under the Paris Agreement.

The SRN has the main function to act as government recognition for the contribution of carbon economic value to achieve the NDC targets; as a data and information system for mitigation actions and implementation of carbon pricing; to avoid double counting of mitigation actions; and to help trace carbon unit transfers and utilization. SRN facilitates registration for all sorts of climate change mitigation and action, including REDD+ initiatives. Any and all Indonesian entities, including the Ministry and their appointed parties as well as relevant business actors that interact with GHG emissions, are welcome to use the system and to submit data through making an account and submitting technical data for review by the Ministry.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Environment and Forestry

○ 2.

○ 3.

○ 4.

○ 5.

15. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

○ 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) The Ministry oversees the management and implementation of this regulation as well as handling the SRN system.

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Agriculture, forestry, and fishing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mining and quarrying	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity, gas, steam, and air conditioning supply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water supply; sewerage; waste management and remediation activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Construction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wholesale and retail trade; repair of motor vehicles and motorcycles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transportation and storage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accommodation and food service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Information and communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial and insurance activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Real estate activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Professional, scientific and technical activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrative and support service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public administration and defense; compulsory social security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Human health and social work activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arts, entertainment and recreation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Activities of households as employers; undifferentiated goods-and services-producing activities of	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

households for own use			
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

- ☐ Exclusion from government contracts
 - ☐ Award of damages or compensation
 - ☐ Penalty for senior managers
 - ☐ Criminal penalties
 - ☐ Not specified
 - ☒ Not applicable (e.g. in cases of voluntary tools)
 - ☐ Other
-
-

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☒ No (If relevant, explain)
- ☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☒ No

☐ Yes

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☒ No

☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No



o Yes

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. GHG emissions offsets or removals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. GHG emissions reduction targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☒ Hydrofluorocarbons (HFCs)
- ☒ Perfluorocarbons (PFCs)
- ☒ Sulphur hexafluoride (SF₆)
- ☒ Nitrogen trifluoride (NF₃)
- ☒ Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

56. Are entities recommended or required to disclose net emissions?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

57. What Scope of emissions must be disclosed? Select all that apply.

- ☐ Scope 1 emissions
 - ☐ Scope 2 emissions
 - ☐ Scope 3 emissions, relevant or material
 - ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
 - ☐ Scope 3 emissions, all
 - ☒ Not specified
- -----

58. Are entities recommended or required to disclose GHG emissions accounting methodologies or standards?

GHG emissions

59. Does the policy tool recommend or require the GHG inventory be third-party verified?

- ☐ No

○ Recommended

○ Required

60. If necessary, provide additional clarification to the above responses about greenhouse gas (GHG) emissions disclosure.

Any and all submissions by business actors and other parties shall need to be verified by the Ministry through review.

Disclosure of Greenhouse Gas (GHG) Offsets or Removals

62. Does the policy tool recommend or require offsetting purchases be disclosed?

☒ No

○ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

63. Does the policy tool recommend or require entities disclose whether offsets are verified?

☒ No

○ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

○ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

64. Does the policy tool recommend or require any certification standards for the use of GHG offsetting or removals?

☒ No

- Recommended (Please list the certification standards, describe their use, and reference the relevant section/subsection/paragraph of the policy tool)
 - Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

65. Does the policy tool include any other recommendations or requirements regarding the appropriate use of offsets?

☒ No

- Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
 - Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Due diligence	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Locked-in emissions or information on emissive assets with long lifespans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Nature-related impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

110. Describe and reference the section/subsection/paragraph of the policy tool relevant to due diligence disclosures.

Based on Article 4

(1) Types of actions that can be registered in the SRN system involve:

a. adaptation action;

b. mitigation actions;

c. JAM action; And

d. other related activities.

(2) Adaptation actions as referred to in the letter

a covers the fields:

a. food security;

b. energy independence;

c. water resistance;

d. health;

e. urban and rural settlements;

f. infrastructure;

g. coast and small islands; And

h. ecosystem resilience

(3) Mitigation Action as referred to in

b covers the fields:

a. energy;

b. land use, land and forest use change (land use, land use change, and forestry;

c. agriculture;

d. industrial process and product used (IPPU); And

e. waste sector.

122. Describe and reference the section/subsection/paragraph of the policy tool relevant to disclosure of nature-related impacts.

Based on Article 4

(1) Types of actions that can be registered in the SRN system involve:

- a. adaptation action;
- b. mitigation actions;
- c. JAM action; And
- d. other related activities.

(2) Adaptation actions as referred to in the letter

a covers the fields:

- a. food security;
- b. energy independence;
- c. water resistance;
- d. health;
- e. urban and rural settlements;
- f. infrastructure;
- g. coast and small islands; And
- h. ecosystem resilience

(3) Mitigation Action as referred to in

b covers the fields:

- a. energy;
 - b. land use, land and forest use change (land use, land use change, and forestry;
 - c. agriculture;
 - d. industrial process and product used (IPPU); And
 - e. waste sector.
- -----

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required
-

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Presidential Regulation No. 18 of 2020 on National Mid-Term Development Plan 2020–2024 (PR 18/2020)

3. Source material link(s):

<https://web.archive.org/web/20240815112435/https://peraturan.bpk.go.id/Download/122195/Perpres%20Nomor%2018%20Tahun%202020.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2020

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This regulation outlines Indonesia's GHG emissions targets in several key sectors, including forestry, peat land, agriculture, energy, transportation, industry and waste management, specifically in Appendix I of this regulation.

The government plans to reach a renewable energy share of 23% by 2025, a goal also outlined in Indonesia's Nationally Determined Contribution (NDC). To achieve energy efficiency, the government plans to increase the efficiency of energy and electric power utilization by conducting the following: (i) developing their energy service companies; (ii) expanding, rehabilitating and increasing the capacity of the transmission and distribution system; (iii) developing information management and data control systems; (iv) developing and utilizing smart grid technology; and (v) utilizing high-efficiency and low-emission or HELE technology.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Government of Indonesia

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Government of Indonesia to undertake the policy tool's implementation and/or enforcement.

☐ 0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) This law shall act as a guideline and the further implementation is then effected by other regulations upon delegation to other members of the Government.
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☐ No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☐ No
 - ☒ Yes
- -----

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Based on Article 4, the Minister conducts monitoring and evaluation of the implementation of the National Mid-Term Development Plan.

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

43. Does the policy tool recommend or require periodic reviews?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☐ No
- ☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

In several articles of this law, one of which is Article 3, the ministry coordinates with local governments for the success implementation of the plan. Additionally, in drafting the Strategic Plan of the Ministry/Agency, coordination is also conducted with the Ministry/Agency to further consult and coordinate with the minister.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

☒ No

☐ Recommended

☐ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

The minister conducts monitoring and evaluation of the implementation of the National Medium-Term Development Plan. Monitoring is carried out periodically, and evaluation is conducted at mid-term and in the final year of the Plan implementation (Article 4)

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Ministry of Environment and Forestry ("MoEF") Decree No. 168/2020 on Indonesia's Forestry and Other Land Uses (FOLU) Net-Sink 2030 for Managing Climate Change

3. Source material link(s):

<https://web.archive.org/web/20240815112727/https://phl.menlhk.go.id/media/publikasi/1649382643-Rencana%20Operasional%20FOLU%20Net%20Sink%202030.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☒ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2020

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

FOLU Net Sink 2030 as mandated under this regulation is a condition that is to be achieved through mitigation actions to reduce greenhouse gas (GHG) emissions from the forestry and land sectors with conditions where the absorption rate is higher than the emission rate in 2030. This policy was born as a form of Indonesia's commitment in reducing GHG emissions and controlling climate change and its impacts.

There are at least 15 mitigation action activities for Indonesia's FOLU Net Sink 2030, namely:

1. Reducing the rate of deforestation of mineral lands.
 2. Reducing the rate of deforestation of peatlands and mangroves.
 3. Reducing the rate of degradation of mineral land forests.
 4. Reducing the rate of degradation of peatland and mangrove forests.
 5. Development of plantation forests.
 6. Sustainable forest management.
 7. Rehabilitation with rotation.
 8. Non-rotational rehabilitation.
 9. Peat restoration and improvement of peat water management.
 10. Mangrove rehabilitation and afforestation in ex-mining areas.
 11. Conservation of biodiversity.
 12. Social forestry.
 13. Introduction to ecosystem replication, green open spaces, and riparian eco-systems.
 14. Development and consolidation of customary forests.
 15. Supervision and law enforcement in supporting the protection and security of forest areas
- -----

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

● 1. Ministry of Environment and Forestry

- 2.
- 3.
- 4.
- 5.

15. To provide contextual information, rate the capacity of Ministry of Environment and Forestry to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) This law shall act as a guideline and the further implementation is then effected by other regulations by the Ministry.
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other Text: Ministry of Environment and Forestry

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☐ No (If relevant, explain)

☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☒ No

☐ Yes

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☒ No

☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No



o Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

- ☒ No
- ☐ Recommended
- ☐ Required

Targets


135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☒ No
- ☐ Recommended
- ☐ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

- ☒ No
- ☐ Recommended
- ☐ Required



Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?


- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information



197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Presidential Instruction No. 7 of 2022 on The Use of Battery Electric Vehicle as Operational Service Vehicles and/or Individual Service Vehicles for Central and Regional Government Agencies

3. Source material link(s):

<https://web.archive.org/web/20240815104411/https://peraturan.bpk.go.id/Download/219899/Inpres%20Nomor%207%20Tahun%202022.pdf>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☐ Transition planning

☒ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☒ Head of state and/or government

☐ Independent regulatory or supervisory body

☐ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2022

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The instruction is issued to accelerate the implementation of a presidentially mandated program to utilize battery electric vehicles (BEVs) as operational service vehicles and/or individual vehicles for central and regional government agencies. As electric vehicles can reduce carbon emissions, the President gave instructions for government officials to support this program and use electric vehicles for their activities in operational day-to-day services/activities.

This instruction aims to give orders to the targeted agencies to support the acceleration program of BEV use, by drafting and stipulating regulations and/or policies to support the acceleration program, prepare and set the budgets, and increase the use of BEVs as operational service vehicles and/or individual service vehicles. This instruction gives different orders to the targeted agencies according to the capabilities and authority of each Ministry. For example, the Coordinating Minister for Maritime Affairs and Investment is instructed to coordinate on this instruction and report to the President periodically, and is instructed to solve problems related to this presidential instruction.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. President of Indonesia

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of President of Indonesia to undertake the policy tool's implementation and/or enforcement.

- ☐ 0- No Capacity (Please explain)
- ☐ 1- Low Capacity (Please explain)
- ☐ 2- Medium Capacity (Please explain)
- ☒ 3- High Capacity (Please explain) All of the ministries and local government bodies are duly instructed by the President of Indonesia under this regulation to take the necessary steps in order to accelerate the implementation of the programme to use battery electric vehicle in their respective governmental organizations as official vehicles as per this regulation.
- ☐ Prefer not to answer
- ☐ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

departments (regional - e.g., state, province, region, metropolitan region)			
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☒ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☐ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

☐ Above average

☐ Not applicable

☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain)

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☐ No

☒ Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

As a mandate from the President, all government entities must comply.

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

As a mandate from the President, all government entities must comply.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Domain-Specific Questions: Public Procurement Questions

200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?

☐ No

☐ Allowed and/or recommended

☒ Required

201. Describe the obligation to align public procurement spending with national and/or subnational climate targets, referencing the relevant section/subsection/paragraph of the policy tool.

All mentioned ministries in this regulation shall contribute to achieving this goal, as mentioned per article the responsibilities of each ministry.



202. Does the policy tool set targets in relation to climate-aligned procurement? Select all that apply.

	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A minimum number of climate-related criteria to be included in purchases/tenders	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A minimum value of procurement spend which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for the procurement of products which have a third-party sustainability certification/ ecolabel/ voluntary sustainability standard	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other (Please describe and reference the section/subsection/paragraph of the policy tool relevant to other climate-aligned procurement targets)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other Text:

Procurement Cycle

204. Does the policy tool make recommendations or allowances or set requirements related to climate change mitigation at the procurement planning stage? Select all that apply.

	Allowed/ recommended	Required	Not applicable
Procuring entities consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities set aside a portion of their procurement budgets for climate-aligned procurement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Procuring entities include emissions from procurement in their carbon budget	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities follow guidance on calculating procurement-related emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities inform and/or consult with market actors in advance of publishing the formal call for tenders, in relation to climate considerations (i.e. pre-procurement consultation, engagement, or dialogue)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other allowances, recommendations or requirements related	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

to climate change mitigation or GHG emissions at the procurement planning stage			
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210. What is the applicable percentage of budgets procuring entities are allowed, recommended, or required to set aside for climate-aligned procurement?

Please note if percentages vary according to sector and/or activity.

- ☐ 1-10%
- ☐ 11-20%
- ☐ 21-30%
- ☐ 31-40%
- ☐ 41-50%
- ☐ 50% or more
- ☐ Other
- ☒ Not specified

Life-cycle or Whole-life Costing

217. Does the policy tool recommend or require the use of life-cycle costing or whole-life costing to capture climate-related impacts (e.g. energy or fuel consumption, monetized emissions or other environmental costs, end-of-life costs, etc.)?

- ☒ No
- ☐ Allow and/or recommend
- ☐ Require

Tendering or Solicitation Stage



222. Does the policy tool make allowances, recommendations or set requirements at the tendering or solicitation stage? Select all that apply.

	Allowed/recommended	Required	Not applicable
Exclusion or debarment grounds based on compliance with climate obligations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Qualification or selection criteria related to climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Including climate or environmental considerations when calculating value for money, including through the use of life-cycle or whole-life costing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Technical specifications (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Contract award criteria or value for money evaluation frameworks (e.g. minimum scores/performance levels under climate-related criteria, preferences for climate or sustainable products)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other procurement stage allowances, recommendations or requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Technical specifications

243. To which of the following do the technical specifications relate? Select all that apply.

- ☐ Energy efficiency
- ☐ Product carbon emissions
- ☐ Carbon disclosure or reporting requirements
- ☐ An absolute or intensity-based emissions cap
- ☐ Percentage of energy from renewable sources
- ☐ Percentage of recycled materials (e.g. paper, concrete)
- ☒ Use of low or zero-carbon energy/fuel technology (e.g. electric vehicles, heat pumps, solar panels)
- ☐ Production methods (e.g. organic food or textiles, cold-mix asphalt, deforestation-free products)
- ☐ End-of-life requirements (e.g. reuse, recycling, anaerobic digestion)
- ☐ Availability of life-cycle assessment (LCA) data
- ☐ Third-party certification/ecolabels
- ☐ Supply chain considerations
- ☐ Other (Please describe)

Contract Performance

249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?

- ☒ No
- ☐ Allowed and/or recommended
- ☐ Required

Monitoring and Reporting

252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?

- ☐ No
 - ☐ Allowed and/or recommended
 - ☒ Required
-
-

253. Does the policy tool specify the entity responsible for monitoring and reporting?

- ☐ No
 - ☒ Yes (Describe and reference the relevant section/subsection/paragraph of the policy tool) All government entities must report on their procurements for these Electric Vehicles and must demonstrate these actions.
-
-

254. Are targeted entities recommended or required to monitor and/or report any of the following data? Select all that apply.

- ☒ Adoption of a climate-aligned and/or environmentally sustainable procurement plan or policy
- ☐ Staff training related to climate-aligned and/or environmentally sustainable procurement
- ☐ Number of tenders/contracts which include climate-related criteria
- ☐ Value of tenders/contracts which include climate-related criteria
- ☐ Content of climate-related criteria
- ☐ Level of ambition of climate-related criteria
- ☐ Reasons for not including climate-related criteria in tenders
- ☐ Market response to climate-related criteria (e.g. number of tenders rejected, average or lowest/highest score awarded, feedback received)
- ☐ Outcome of tenders in which climate-related criteria are applied (e.g. impact on award decision, costs, or other factors)
- ☐ Audits of contractors' compliance with climate-related criteria during contract performance
- ☐ Climate impact or outcomes of tenders/contracts
- ☐ Other



258. Is it allowed, recommended or required that monitoring and reporting data be published?

☒ No

☐ Allowed and/or recommended

☐ Required

Standards, Frameworks, and Guidelines

262. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. Paris Agreement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The jurisdiction's Nationally Determined Contribution (NDC)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. United Nations Sustainable Development Goals (SDGs)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. ISO 20400 Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. EU Green Public Procurement criteria and guidance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. UNEP Sustainable Public Procurement Implementation Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. OECD MAPS - Supplementary Module on Sustainable Public Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Asian Development Bank Guidelines for Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. African Development Bank Sustainable Public Procurement Guidance Note	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

18. Inter-American Development Bank Green Procurement Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19. EDBR Project Requirements/Environmental and Social Action Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20. World Bank Environmental and Social Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
21. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

265. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.