

GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA

NUMBER 60 OF 2008

ON

GOVERNMENT INTERNAL CONTROL SYSTEM

BY THE BLESSINGS OF ALMIGHTY GOD

PRESIDENT OF REPUBLIC OF INDONESIA,

Considering : that to implement provisions of Article 58 section (2) Law Number 1 of 2004 on State Treasury, it is necessary to enact a Government Regulation on Government Internal Control System;

Observing : 1. Article 5 section (2) the of 1945 Constitution of the Republic of Indonesia;
2. Law Number 1 of 2004 on State Treasury (State Gazette of The Republic of Indonesia of 2004 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 4355);

HAS DECIDED:

To enact : GOVERNMENT REGULATION ON GOVERNMENT INTERNAL CONTROL SYSTEM.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Government Regulation:

1. Internal Control System means integral process in acts and activities performed continuously by leaders and all personnel to provide reasonable assurance of the attainment of the organizational goals through effective and efficient activities, reliable financial statements, state assets safekeeping, and compliance with legislation.
2. Government Internal Control System (*Sistem Pengendalian Intern Pemerintah*), hereafter referred to as SPIP, means the Internal Control System conducted comprehensively both in central and local governments.
3. Internal Supervision means the comprehensive process of audit, review, monitoring, evaluation, and other supervisory activities on administering of organization duty and functions to provide reasonable assurance and to confirm that all activities have been performed effectively and efficiently in line with the stipulated standards to support the leaders' role in realizing good governance.
4. Finance and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan*) hereafter referred to BPKP means a government internal supervisory apparatus that directly responsible to the President.
5. Inspectorate General or any other titles that functionally perform internal supervision means government internal supervisory apparatus that directly responsible to minister/lead of agency.
6. Provincial Inspectorate means government internal supervisory apparatus that directly responsible to governor.
7. Regency/Municipality Inspectorate means government internal supervisory apparatus that directly responsible to regent/mayor;

8. State ministry means organization within the Government of the Republic of Indonesia led by Minister assigned to perform duties in specific area;
9. Agency means a non- state ministry organization and other budget user institutions established to perform specific duties in accordance with 1945 Constitution of the Republic of Indonesia or any other legislation;
10. Local government means governor, regent, or mayor, and any other administrative units as the element of the local government administrator.
11. Government Institution means the central government administrative element or the local government administrative element.

Article 2

- (1) To attain the effective, efficient, transparent and accountable state financial management, the ministers/leaders of institutions, governors, and regents/mayors are obligated to undertake control on administration of government activities.
- (2) The control on administration of government activities as referred to in section (1) is conducted based on SPIP as regulated in this Government Regulation.
- (3) SPIP as referred to in section (2) aims to provide reasonable assurance in attainment of the effectiveness and efficiency of the achievement of the government administration objectives, the reliability of the financial statements, the safeguarding of the state-asset, and the compliance with the legislation.

CHAPTER II
ELEMENTS OF GOVERNMENT INTERNAL CONTROL SYSTEM

Part One

General

Article 3

- (1) SPIP consists of the following elements:
 - a. control environment;
 - b. risk assessment;
 - c. control activities;
 - d. information and communication; and
 - e. internal control monitoring.
- (2) The implementation of SPIP elements as referred to in section (1) is conducted in an integrated manner and becomes an integral part of the Government Institution activities.

Part Two

Control Environment

Article 4

The leaders of Government Institutions are obligated to establish and maintain the control environment which encourage positive and conducive behavior for the implementation of the Internal Control System within their work environment, through:

- a. upholding integrity and ethical values;
- b. commitment to competency;
- c. conducive leadership;
- d. establishment of organizational structure as required;
- e. appropriate delegation of authority and responsibility;
- f. proper policy making and policy implementation regarding human resource development;
- g. effective role embodiment of government internal supervisory apparatus; and
- h. good relationship with the relevant government institutions.

Article 5

Upholding integrity and ethical values as referred to in Article 4 point a is conducted at least by:

- a. preparing and implementing rules of conduct;
- b. providing implementation exemplary of the rules of conduct in all leadership level of Government Institutions;
- c. undertaking proper disciplinary action on any policy and procedure deviation, or rules of conduct violation;
- d. explaining and being responsible to any internal control interventions or negligence; and
- e. dismissing any policy or assignment that may drive unethical behaviors.

Article 6

Commitment to competency as referred to in Article 4 point b at least is conducted by:

- a. identifying and determining the necessity activities to accomplish the duties and functions in each position in the Government Institutions;
- b. setting up the competency standard for each duty and function in each position in Government Institutions;
- c. conducting training and guidance to assist the personnel in maintaining and improving their work competencies; and
- d. selecting the Government Institution leaders who have managerial skills and the extensive technical experiences in managing Government Institutions.

Article 7

Conducive leadership as referred to in Article 4 point c is at least indicated by:

- a. considering risks in any decision making;
- b. implementing performance-based management;
- c. supporting specific functions for SPIP implementation;
- d. protecting assets and information from unauthorized access and usage;

- e. doing intensive interactions with the official at the lower level; and
- f. responding positively to any reports related to finance, budget, program, and activity.

Article 8

- (1) The establishment of organizational structure as required as referred to in Article 4 point d is at least conducted by:
 - a. adjusting to the size and nature of the Government Institution activities;
 - b. providing the clear descriptions of authority and responsibility within the Government Institutions;
 - c. providing the clear relationship and internal reporting system within the Government Institutions;
 - d. conducting periodic evaluation and adjustment of organizational structure in related to the strategic environment changes; and
 - e. determining the appropriate number of personnel particularly for leader positions.
- (2) The organizational structures formulation as referred to in section (1) is based on the legislation.

Article 9

The appropriate delegation of authority and responsibility as referred to in Article 4 point e is at least conducted by considering:

- a. the authority given to the appropriate personnel in accordance with the level of responsibility to achieve the Government Institution objectives;
- b. the personnel granted with the authority as referred to in point a understand that the given authority and responsibility are related to other parties within the related Government Institution; and
- c. the personnel granted with the authority as referred to in point b understand that the given authority and responsibility are related to the implementation of SPIP.

Article 10

- (1) A proper policy making and policy implementation regarding human resource development as referred to in Article 4 point f at least is conducted by considering:
 - a. the establishment of the policies and procedures from recruitment to termination of personnel;
 - b. the tracing of the prospective personnel background during the recruitment process; and
 - c. the adequate periodic supervision on personnel.
- (2) The policy making and its implementation regarding to human resources development as referred to in section (1) are based on the legislation. .

Article 11

The effective role embodiment of government internal supervisory apparatus as referred to in Article 4 point g at least must:

- a. provide reasonable assurance on compliance, frugality, efficiency, and effectiveness in attaining the objectives of duties and functions of the Government Institutions;
- b. provide early warning and enhances the effectiveness of risk management in administering Government Institution duties and functions; and
- c. maintains and improves governance quality in administering Government Institution duties and functions;

Article 12

The good work relationship with relevant Government Institutions as referred to in Article 4 point h is implemented through a cross-check mechanism among related Government Institutions.

Part Three
Risk Assessment

Article 13

- (1) The leaders of Government Institutions is obligated to conduct risk assessment.
- (2) The risk assessment as referred to in section (1) consist of:
 - a. risk identification; and
 - b. risk analysis.
- (3) In conducting risk assessment as referred to in section (1), the leaders of Government Institutions determine:
 - a. the objective of Government Institution; and
 - b. the objectives of activity level, based on the legislation.

Article 14

- (1) The objectives of the Government Institution as referred to in Article 13 section (3) point a contain specific, measurable, attainable, realistic, and time bound statements and directions.
- (2) The objectives of the Government Institution as referred to in section (1) is obligated to be communicated to all personnel.
- (3) To achieve the objectives of the Government Institutions as referred to in section (1), the leaders of the Government Institutions determine:
 - a. consistent operational strategies; and
 - b. integrated management strategies and risk assessment plans.

Article 15

The establishment of the objectives of activity level as referred to in Article 13 section (3) point b is applied at least by considering:

- a. the Government Institution objectives and strategic plans;

- b. complement and support to each other and not contradictory to one another;
- c. the relevance to all main activities of the Government Institutions;
- d. the elements of criteria measurement;
- e. adequate Government Institution resources; and
- f. the involvement of all level of positions during the establishment process.

Article 16

The risk identification as referred to in Article 13 section (2) point a is conducted at least by:

- a. using a suitable methodology for the objectives of the Government Institutions and the objectives of the activity levels comprehensively;
- b. using an adequate mechanism to identify risks from external and internal factors; and
- c. assessing other factors that may increase risks.

Article 17

- (1) The risk analysis as referred to in Article 13 section (2) point b is conducted to determine the impacts of identified risk in achieving the objectives of Government Institutions;
- (2) The leaders of the Government Institutions are attentive in specifying the accepted risk levels.

Part Four

Control Activity

Article 18

- (1) The leaders of the Government Institutions are obligated to conduct the control activity in accordance with the measurement, complexity, and nature of duties and functions of the Government Institutions.
- (2) The implementation of control activities as referred to in section (1) contain characteristics at least as follow:

- a. the control activities are prioritized according to the Government Institution's main activities;
 - b. the control activities must be related to the risk assessment process;
 - c. the selected control activities must be adjusted to the Government Institutions' specific nature;
 - d. policy and procedure must be formally legalized in writing;
 - e. the determined procedures must be implemented as the written determination; and
 - f. the control activities is evaluated regularly to ensure that the activities are still relevant and functioning as expected.
- (3) The control activities as referred to in section (1) consist of:
- a. review on the performance of related Government Institutions;
 - b. human resources development;
 - c. control on the information system management;
 - d. physical control on assets;
 - e. stipulation and reviewing of the performance indicators and measurements;
 - f. separation of functions;
 - g. authorization of important transactions and events;
 - h. accurate and timely recording of transactions and events;
 - i. access restriction to the resources and its recording;
 - j. accountability on resources and its recording;
 - k. proper documentation of the Internal Control System and the important transactions and events.

Article 19

The reviews on the Government Institution performance as referred to in Article 18 section (3) point a sis conducted by comparing the performance with the specified performance indicators.

Article 20

- (1) The leaders of Government Institutions are obligated to develop human resources as referred to in Article 18 section (3) point b.
- (2) In conducting human resources development as referred to in section (1), the leaders of Government Institutions must at least:
 - a. communicate the visions, missions, objectives, values and strategies of the institution to the personnel;
 - b. formulate human resources planning and development strategy which support the attainment of visions and missions; and
 - c. formulate job description, recruitment procedure, personnel education and training program, compensation system, personnel welfare and facility program, personnel disciplinary regulation, performance assessment system, and career development plan.

Article 21

- (1) Management information system activity control as referred to in Article 18 section (3) point c aimed to ensure the information accuracy and sufficiency.
- (2) Management information system activity control as referred to in section (1) covers:
 - a. general control; and
 - b. application control.

Article 22

The general control as referred to in Article 21 section (2) point a consists of:

- a. information system security;
- b. access control;
- c. software development and change control;
- d. software system control;
- e. tasks separation; and
- f. service continuity.

Article 23

The information system security as referred to in Article 22 point a at least covers:

- a. a comprehensive periodical risk assessment;
- b. a development plan that clearly describes the security programs and the supporting policies and procedures;
- c. organization establishment to implement and manage the security program;
- d. a clear elaboration of security responsibility;
- e. the effective policy implementation on human resources related to the security program; and
- f. the monitoring of the security program effectiveness and undertaking necessary changes.

Article 24

The access control as referred to in Article 22 point b at least contains :

- a. its classification of information system resources based on the importance and sensitivity;
- b. identification of the authorized users and formal authorization access to information;
- c. physical control and logical control to prevent and detect unauthorized access; and
- d. monitoring access to the information system, investigation of trespass, as well as refinement actions and disciplinary enforcement;

Article 25

The development and application software changes control as referred to in Article 22 point c at least contains:

- a. authorization on information system processing features and program modification;
- b. testing and approval for all new and updated software; and
- c. the determination of the procedures to ensure the software library control;

Article 26

The software system control as referred to in Article 22 point d at least contains:

- a. access restriction to the software system based on job responsibility and documentation of the access authorization;
- b. access and system software utilization control and monitoring; and
- c. system software changes control.

Article 27

The duties separation as referred to in Article 22 point e at least contains:

- a. identification of duties that cannot be combined and the policy to separate such duties;
- b. access control setting for undertaking the duties separation; and
- c. personnel activity control through the use of procedures, supervision and review.

Article 28

The services continuity as referred to in Article 22 point f at least contains:

- a. assessment, prioritization, and supporting resources identification of the critical and sensitive computerization activity;
- b. action to prevent and minimize any potential damage and interruption to computer operations;
- c. development and documentation of comprehensive plans to overcome the unexpected occurrences; and
- d. periodic testing on the plans to overcome the unexpected occurrences and make any necessary adjustment.

Article 29

The application control as referred to in Article 21 section (2) point b consists of the following:

- a. authorization control;

- b. sufficiency control;
- c. accuracy control; and
- d. process reliability and data file control.

Article 30

The authorization control as referred to in Article 29 point a at least contains:

- a. control on the source documents;
- b. validation on the source documents;
- c. access restriction to data entry terminal; and
- d. utilization of master file and exception reporting to ensure that all the processed data have been authorized.

Article 31

The sufficiency control as referred to in Article 29 point b at least contains:

- a. entry and processing of all authorized transactions to computer; and
- b. data reconciliation to verify data sufficiency.

Article 32

The accuracy control as referred in Article 29 point c at least covers:

- a. the utilization of data entry design to support data accuracy;
- b. data validation to identify incorrect data;
- c. the recording, reporting, investigation, and immediate correction for incorrect data; and
- d. the review on output report to maintain data accuracy and validity;

Article 33

The process reliability and data file control as referred to in Article 29 point d at least contain:

- a. the utilization of procedure that ensure only the current version of program and data file are used during the process;

- b. the utilization of program that contains procedure to verify that the computer file version used during the process is compatible;
- c. the utilization of program that has procedure to check the internal file header labels before being processed; and
- d. the utilization of application that prevent change of files simultaneously.

Article 34

- (1) The Leaders of Government Institutions are obligated to undertake assets physical control as referred to in Article 18 section (3) point d.
- (2) In undertaking the assets physical control as referred to in section (1), the leaders of Government Institutions are obligated to determine, implement, and communicate to all personnel:
 - a. identification plan, policy and procedure for physical security; and
 - b. recovery plan after disaster.

Article 35

- (1) The leaders of Government Institutions are obligated to assign and review the performance indicators and measurements as referred to in Article 18 section (3) point e.
- (2) In performing the determination and review of the performance indicators and measurements as referred to in section (1), the leaders of Government Institutions must:
 - a. determine the performance measurements and indicators;
 - b. periodically review and validate the provision and reliability of the performance measurements and indicators;
 - c. evaluate the performance measurement valuation factor; and

- d. continuously compare the data of performance achievements with the determined targets in which the gap is further analyzed.

Article 36

- (1) The leaders of Government Institutions are obligated to conduct separation of functions as referred to in Article 18 section (3) point f.
- (2) In conducting separation of functions as referred to in section (1), the leaders of Government Institutions must ensure that all the main aspects of transactions or events are not under the control of 1 (one) person.

Article 37

- (1) The leaders of Government Institutions are obligated to conduct the authorization of important transactions and events as referred to in Article 18 section (3) point g.
- (2) In authorizing transactions and events as referred to in section (1), the leaders of Government Institutions are obligated to specify and communicate terms and conditions for authorization to all personnel.

Article 38

- (1) The leaders of Government Institutions are obligated to conduct accurate and timely recording of the transactions and events as referred to in Article 18 section (3) point h.
- (2) In conducting accurate and timely recording as referred to in section (1), the leaders of Government Institutions are necessary to consider:
 - a. transactions and events need to be classified accurately and recorded immediately; and
 - b. accurate classification and recording need to be conducted for the whole cycle of transactions and events.

Article 39

- (1) The leaders of Government Institutions are obligated to restrict the access to the resources and their recording thereof as referred to in Article 18 section (3) point i and determines the accountability for the resources and their recording thereof as referred to in Article 18 section (3) point j.
- (2) In conducting restrictions of access to resources and their recording as referred to in section (1), the leaders of Government Institutions are obligated to allow access only to the authorized personnel and conduct periodic review of such restrictions.
- (3) In determining the accountability as referred to in section (1), the leaders of Government Institutions are obligated to assign the personnel responsible for the safekeeping of the resources and the recording thereof and conduct periodic review of such assignments.

Article 40

- (1) The leaders of Government Institutions are obligated to maintain the good documentation of the Internal Control System and the important transactions and events as referred to in Article 18 section (3) point k.
- (2) In maintaining good documentation as referred to in section (1), the leaders of Government Institutions is obligated to have, manage, maintain and periodically update the documentation that covers the whole Internal Control System and the important transactions and events.

Part five

Information and Communication

Article 41

The leaders of Government Institutions are obligated to identify, record, and communicate information in an accurate and timely manner;

Article 42

- (1) Communication of information as referred to in Article 41 is required to be conducted effectively.
- (2) In conducting effective communication as referred to in section (1), the leaders of Government Institutions must at least:
 - a. prepare and utilize various communication forms and facilities; and
 - b. continuously manage, develop and renew the information systems.

Part Six
Monitoring

Article 43

- (1) The leaders of Government institutions are obligated to conduct monitoring of Internal Control System.
- (2) The monitoring of the Internal Control System as referred to in section (1) is conducted through continuous monitoring, separated evaluation, and follow-up of the audit and other reviews recommendations.

Article 44

The continuous monitoring as referred to in Article 43 section (2) is conducted through routine management activities, supervision, comparison, reconciliation, and other actions related to the implementation of duties.

Article 45

- (1) The separated evaluation as referred to in Article 43 section (2) is conducted through self-assessment, review, and examination of the effectiveness of the Internal Control System.
- (2) The separated evaluation may be conducted by the government internal supervisory apparatus or external parties.
- (3) The separated evaluation may be conducted by using the internal control test list as provided in the Annex that is an integral part of this Government Regulation.

Article 46

The follow-up of the audit and other reviews recommendations as referred to in Article 43 section (2) are completed and implemented immediately in accordance with the determined mechanism of settling recommendations of audit results and other reviews.

CHAPTER III
STRENGTHENING THE IMPLEMENTATION
EFFECTIVENESS OF SPIP

Part One

General

Article 47

- (1) The ministers/leaders of institutions, governors, and regents/mayors are responsible for the effectiveness of the Internal Control System implementation within their respective environments.
- (2) In order to strengthen and support the effectiveness of the Internal Control System as referred to in section (1) following steps are done by:
 - a. conducting internal supervision of the administration of the duties and functions of the Government Institutions including the state finance accountability; and
 - b. guidance in the SPIP implementation.

Part Two

Internal Supervision of the Administration of the Government
Institution Duties and Functions

Article 48

- (1) The internal supervision as referred to in Article 47 section (2) point a is conducted by the government internal supervisory apparatus.

- (2) The government internal supervisory apparatus as referred to in section (1) conducts internal supervision through:
 - a. audit;
 - b. review;
 - c. evaluation;
 - d. monitoring; and
 - e. other supervision activities.

Article 49

- (1) The government internal supervisory apparatus as referred to in Article 48 section (1) consists of:
 - a. BPKP;
 - b. Inspectorate Generals or other names that functionally conduct internal supervision;
 - c. Provincial Inspectorates; and
 - d. Regency/Municipal Inspectorates.
- (3) BPKP conducts internal supervision of the state finance accountability on specific activities which covers:
 - a. cross-sectoral activities;
 - b. state general treasury activities based on the determination of the Minister of Finance as the State General Treasurer; and
 - c. other activities based on assignments from President.
- (4) In conducting internal supervision as referred to in section (2) point b Minister of Finance coordinates activities with other related Government Institutions.
- (5) The Inspectorate General or other names that functionally conduct internal supervision undertake supervision of all the activities in regard with the administration of the duties and functions of the state ministries/institutions funded by State Budget.
- (6) Provincial Inspectorates undertake supervision of all the activities in regard with the administration of the duties and functions of the provincial administration units funded by Provincial Budgets.

- (7) Regency/ Municipal Inspectorates undertake supervision of all the activities in regard with the administration of the duties and functions of the regency/ municipality administration units funded by Regency/Municipal Budgets.

Article 50

- (1) The audit as referred to in Article 48 section (2) consists of:
 - a. performance audit; and
 - b. special purpose audit.
- (2) The performance audit as referred to in section (1) point a is an audit of state budget management and the administration of duties and functions of the Government Institutions which comprise of the prudence, efficiency, and effectiveness aspects.
- (3) The special purpose audit as referred to in section (1) point b is an audit that is not covered by the performance audit as referred to in section (2).

Article 51

- (1) The internal audit within the Government Institutions is conducted by the personnel who have the supervisory duties and have the competency as auditor.
- (2) The required competency of auditor as referred to in section (1) is attained through participation and successful completion of the certification program.
- (3) The certification program policies as referred to in section (2) is stipulated by the institutions which develop and supervise the government internal auditor in accordance with the legislation.

Article 52

- (1) To guide the official behaviors as referred to in Article 51 section (1), a code of ethics of government internal supervisory apparatus is issued.
- (2) The official as referred to in Article 51 section (1) must comply with the code of ethics as referred to in section(1).

- (3) The code of ethics as referred to in section (1) is prepared by the auditor professional association with reference to the guidelines stipulated by the government.

Article 53

- (1) To maintain the quality of audit undertaken by the Government internal supervisory apparatus, audit standard is prepared.
- (2) Every official as referred to in Article 51 section (1) is obligated to conduct the audit in accordance with the audit standard as referred to in section (1).
- (3) The audit standard as referred to in section (1) is prepared by the auditor professional association by reference to the guidelines specified by the government.

Article 54

- (1) After conducting the supervisory duties, the government internal supervisory apparatus is obligated to, prepare a supervisory report and submit it to the leaders of the Government Institutions being supervised.
- (2) In the event that BPKP undertakes supervision on state general treasury activities as referred to in Article 49 section (2) point b, the supervisory report is submitted to the Minister of Finance as the State General Treasury and to the leaders of Government Institutions being supervised.
- (3) Periodically, based on the reports as referred to in section (1) and section (2), BPKP submits a summary of the supervisory reports to the President and sends a copy thereof to the State Minister of State Apparatus Empowerment.
- (4) Periodically, based on the report as referred to in section (1), The Inspectorate General of any other names that functionally conducts internal supervisory function, Provincial Inspectorates and Regency/Municipal Inspectorates, prepares and submits a summary of the supervisory reports to the ministers/leaders of institution, governors or regents/mayors in their respective

authorities and responsibilities and send a copy thereof to the State Minister of State Apparatus Empowerment.

Article 55

- (1) To maintain the audit quality of the government internal supervisory apparatus, peer-review is done periodically.
- (2) The peer-review guidelines as referred to in section (1) are prepared by the auditor professional association.

Article 56

- (1) The government internal supervisory apparatus must be independent and objective in performing their duties.

Article 57

- (1) The Inspectorate General or any other names that functionally conduct internal supervisory review the financial report of the state ministry/institutions before the ministers/leaders of institutions submit the report to the Minister of Finance.
- (2) The Provincial Inspectorates review the financial reports of the provincial governments before the governors submit it to the Audit Board.
- (3) The Regency/Municipal Inspectorates review the financial reports of the regency/municipal governments before the regents/mayors submit it to the Audit Board.
- (4) BPKP reviews the Central Government Financial Reports before the Minister of Finance submit it to the President.
- (5) The Minister of Finance as the State General Treasurer determines the standard of reviewing the financial reports as referred to in section (1), section (2), section (3) and section (4) to be used as a guidance on reviewing the financial reports by the government internal supervisory apparatus.

Article 58

Further provisions regarding internal supervision on state finance accountability is regulated in a Presidential Regulation.

Part Three

Development of the Implementation of the Government
Internal Control System

Article 59

- (1) The development of SPIP implementation as referred to in Article 47 section (2) point b covers:
 - a. preparation of technical guidelines on SPIP implementation;
 - b. SPIP dissemination;
 - c. SPIP education and training;
 - d. SPIP guidance and consultancy; and
 - e. improvement of auditor competency of the government internal supervisory apparatus.
- (2) The development of SPIP as referred to in section (1) is undertaken by BPKP.

CHAPTER IV

CLOSING PROVISIONS

Article 60

The provisions regarding SPIP in local governments are further regulated under the Governor Regulation or Regent/Mayor Regulation based on this Government Regulation.

Article 61

This Government Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Government Regulation by its placement in the State Gazette of the Republic of Indonesia.

Enacted in Jakarta
on 28 August 2008

PRESIDENT OF THE REPUBLIC OF INDONESIA,

signed.

DR. H. SUSILO BAMBANG YUDHOYONO

Promulgated in Jakarta
on 28 August 2008
MINISTER OF LAW AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,

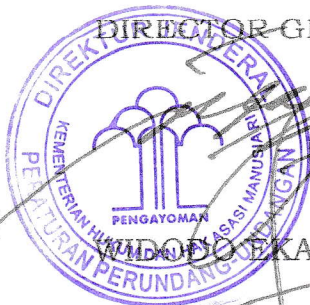
signed

ANDI MATTALATTA

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2008 NUMBER 127

Jakarta, 27 June 2019
Has been translated as an Official Translation
on behalf of Minister of Law and Human Rights
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



WINDO EKATJAHJANA