

LAW OF THE REPUBLIC OF INDONESIA
NUMBER 15 OF 2004
ON
AUDIT OF STATE FINANCIAL MANAGEMENT AND ACCOUNTABILITY

BY THE BLESSINGS OF ALMIGHTY GOD

PRESIDENT OF THE REPUBLIC OF INDONESIA,

Considering : a. that to support the accomplishment of state administration, state finance is required to be managed orderly, in accordance to the legislation, efficiently, economically, effectively, and transparently with due observance of the senses of justice and propriety;
b. that in order to achieve state financial management as referred to in point a, it is necessary to carry out audit based on the auditing standard by the Audit Board that is free and independent;
c. that based on the considerations as referred to in point a and point b, it is necessary to establish a Law on Audit on State Financial Management and Accountability;

Observing : 1. Article 5 section (1), Article 18, Article 20, Article 20A, Article 23 and Article 23E of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the State Gazette Number 4286);
3. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to the State Gazette Number 4355);

With the Joint Approval of
THE HOUSE OF REPRESENTATIVES
and
THE PRESIDENT OF THE REPUBLIC OF INDONESIA

HAS DECIDED:

To enact : LAW ON AUDIT OF STATE FINANCIAL MANAGEMENT AND ACCOUNTABILITY.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Law:

1. Audit means the process of problem identification, analysis, and evaluation that are conducted independently, objectively, and professionally based on the auditing standard, in order to evaluate the correctness, accuracy, credibility, and reliability of information on state financial management and accountability.
2. Audit Board (*Badan Pemeriksaan Keuangan*), hereinafter referred to as BPK, means the Audit Board as referred to in the 1945 Constitution of the Republic of Indonesia.
3. Auditor means the person implementing the duty of audit of state financial management and accountability for and on behalf of BPK.
4. Audited official and/or responsible person, hereinafter referred to as official, means one or more individuals to be assigned jobs for managing state finance.
5. Representative institutions mean DPR, DPD, Provincial DPRD, and/or Regency/Municipal DPRD as referred to in the 1945 Constitution of the Republic of Indonesia.
6. State Financial Management means all activities of the state financial management officials in accordance with their positions and authority, including planning, implementation, supervision, and accountability.
7. State Financial Accountability means the obligation of the Government to implement state financial management in an orderly manner, in compliance with the legislation, efficiently, economically, effectively, and transparently with due observance of the senses of justice and propriety.
8. Auditing Standard means the standard to conduct state financial management and accountability audit, including general standard, audit implementation standard, and reporting standard that is required to be complied with by BPK and/or auditors.
9. Financial Statements mean a form of accountability as stipulated in Article 30, Article 31, and Article 32 of Law Number 17 of 2003 on State Finance and Article 55 section (2) and section (3), as well as Article 56 section (3) of Law Number 1 of 2004 on State Treasury.
10. Documents mean data, notes, and/or information relating to state financial management and accountability, written either on papers or other media, or recorded in any forms.
11. Opinion means a professional statement as the conclusion of auditor on degree of fairness of information presented in financial statements.
12. Recommendation means suggestion by the auditor based on his or her audit result to a responsible person and/or institution concerned to take action and/or correction.

CHAPTER II SCOPE OF AUDIT

Article 2

- (1) Audit of state finance includes state financial management and audit on state financial accountability.
- (2) BPK conducts the audit on state financial management and accountability.

Article 3

- (1) The audit of state financial management and accountability conducted by BPK comprises of all state financial elements as referred to in Article 2 of Law Number 17 of 2003 on State Finance.
- (2) In the event that audit conducted by a public accountant based on the provisions of the law, the audit reports are required to be submitted to BPK and published.

Article 4

- (1) The audit as referred to in Article 2 comprises financial, performance, and special purpose audits.
- (2) Financial audit is audit on financial statements.
- (3) Performance audit is audit on state financial management which includes audit of economy and efficiency aspects as well as audit of effectiveness aspects.
- (4) Special purpose audit is an audit which is not included in audits as referred to in section (2) and section (3).

Article 5

- (1) The audit as referred to in Article 3 is conducted in accordance with the auditing standard.
- (2) The auditing standard as referred to in section (1) is established by BPK, after consulting the Government.

CHAPTER III AUDIT

Article 6

Determination of audit object, audit planning and fieldwork, determination of schedules and methods of audit, as well as report preparations and presentations of audit reports are conducted freely and independently by BPK.

Article 7

- (1) In planning an audit assignment, BPK considers requests, suggestions, and opinions of the representative institutions.
- (2) For the purposes of discussion concerning the requests, suggestions, and opinions as referred to in section (1), BPK or representative institutions may hold the consulting meeting.

Article 8

In planning for audit assignment as referred to in Article 7 section (1), BPK may take into consideration information from the government, central bank, and the public.

Article 9

- (1) In conducting audit on state financial management and accountability, BPK may utilize audit results of government internal supervisory apparatus.
- (2) For the purpose as referred to in section (1), government internal audit reports are required to be submitted to BPK.
- (3) In conducting an audit, BPK may employ auditors and/or experts outside the BPK who work for and on behalf of BPK.

Article 10

In conducting an audit assignment, auditors may:

- (a) ask for documents required to be submitted by officials or other parties related to the audit on state financial management and accountability.
- (b) access all data stored in various media, assets, locations, and all types of goods or documents under the ownership or control of the audited entity or other entities deemed required for the audit assignment;
- (c) seal cash vault, goods, and document of state financial management;
- (d) inquire information from someone;
- (e) take photographs, record and/or take samples to support the audit.

Article 11

For the purpose of inquiring information as referred to in Article 10 point d, BPK may summon an individual.

Article 12

In conducting a financial and/or performance audit, auditors conduct an examination and assessment on the system of government internal control.

Article 13

Auditors may conduct an investigative audit to disclose indication of the state/regional loss and/or the criminal element.

Article 14

- (1) If during audit the criminal element is found, BPK immediately reports the findings to the institution authorized in accordance with the provisions of legislation..
- (2) Procedures for the report as referred to in section (1) are regulated jointly by BPK and the Government.

CHAPTER IV
AUDIT REPORT AND FOLLOW-UP

Article 15

- (1) Auditors make an audit report upon completion of an audit.
- (2) When required, auditors may make an interim audit report.

Article 16

- (1) Audit reports on government financial statements contain an opinion.
- (2) Performance audit reports contain audit findings, conclusion, and recommendation.
- (3) Special purpose audit reports contain conclusion.
- (4) Responses of a responsible government official on audit findings, conclusion, and recommendation of an auditor, are contained or attached to the audit reports.

Article 17

- (1) An audit report of central government financial statement is submitted by BPK to DPR and DPD not later than 2 (two) months after receiving the financial statement from the central government.
- (2) Audit reports of local government financial statements are submitted by BPK to DPRD not later than 2 (two) months after receiving the financial statements from the local governments.
- (3) The audit reports as referred to in section (1) and section (2) are also submitted to the President/governors/regents/mayors in accordance with their authority.
- (4) Performance audit reports are submitted to DPR/DPD/DPRD in accordance with their authority.
- (5) Special audit reports are submitted to DPR/DPD/DPRD in accordance with their authority.
- (6) The audit reports as referred to in section (4) and section (5) are also submitted to the President/governors/regents/mayors in accordance with their authority.
- (7) The procedures of submitting the audit reports as referred to in section (1), section (2), section (3), section (4), section (5) and section (6) are regulated jointly by BPK and representative institutions in accordance with their authority.

Article 18

- (1) A summary of semester audit reports is submitted to representative institutions not later than 3 (three) months after the end of the relevant semester.
- (2) The summary as referred to in section (1) is also submitted to the President/governor/regent/mayor not later than 3 (three) months after the end of the relevant semester.

Article 19

- (1) Audit reports which have been submitted to representative institutions are declared open to public.
- (2) The audit reports as referred to in section (1) are exclusive of reports containing national secrets as regulated in legislation.

Article 20

- (1) Officials are obligated to follow up recommendation in audit reports.

- (2) Officials are obligated to give response or explanation to BPK concerning the follow-up of recommendation in audit reports.
- (3) The response or explanation as referred to in section (2) is submitted to BPK not later than 60 (sixty) days after the receipt of an audit report.
- (4) BPK monitors the follow-up of audit reports as referred to in section (1).
- (5) Any official not carrying out the responsibility as referred to in section (1) may be subject to administrative sanction in accordance with the legislation on personnel affairs.
- (6) BPK informs the monitoring of the follow-up as referred to in section (4) to the relevant representative institutions in the semester audit report.

Article 21

- (1) Representative institutions follow up audit reports of BPK by conducting the discussion in accordance with their authority.
- (2) DPR/DPRD asks BPK for explanation in order to follow up audit reports.
- (3) DPR/DPRD may ask BPK to conduct further audits.
- (4) DPR/DPRD may ask the government to follow up audit reports as referred to in section (1) and/or section (3).

CHAPTER V

IMPOSITION OF COMPENSATION FOR STATE LOSS

Article 22

- (1) BPK issues a decision letter on determination of the treasurer accountability timeline over shortage of cash/goods after finding out that there was shortage of cash/goods in inventory which caused state/regional financial loss.
- (2) The treasurer may file for objection or defense to BPK within 14 (fourteen) working days after receiving the decision letter as referred to in section (1).
- (3) If the treasurer does not file for an objection or his/her defense is rejected, BPK issues a decision letter on claim for compensation of state/regional loss to the treasurer.
- (4) The procedures for settlement of compensation for state/regional loss to the treasurer are established by BPK after consulting the government.
- (5) The procedures for settlement of compensation as referred to in section (4) are applicable to management of public companies and limited liability companies of which all or at least 51% (fifty-one percent) of their shares owned by the State of the Republic of Indonesia, as long as not regulated by a specified law.

Article 23

- (1) The ministers/heads of institutions/governors/regents/mayors/board of directors of state-owned enterprises and other entities who manage state finance report the settlement of compensation to BPK not later than 60 (sixty) days after state/regional loss is found out.

- (2) BPK monitors the settlement of imposition of compensation for state/regional loss against the non-treasurer civil servants and/or other officials in the state ministries/institutions/local governments.

CHAPTER VI CRIMINAL PROVISIONS

Article 24

- (1) Any person who deliberately not fulfilling obligation to give any documents and/or refusing to provide information required for audit on state financial management and accountability as referred to in Article 10 is subject to imprisonment with a maximum of 1 (one) year and 6 (six) months and/or fine for a maximum of Rp500,000,000.00 (five hundred millions rupiah).
- (2) Any person deliberately preventing, obstructing, and/or hindering an audit as referred to in Article 10 is subject to imprisonment with a maximum of 1 (one) year and 6 (six) months and/or fine for a maximum of Rp500,000,000.00 (five hundred millions rupiah).
- (3) Any person deliberately refusing the summon by BPK as referred to in Article 11 without submitting written excuse for refusal is subject to imprisonment with a maximum of 1 (one) year and 6 (six) months and/or fine for a maximum of Rp500,000,000.00 (five hundred millions rupiah).
- (4) Any person deliberately forging or producing forged documents for the purposes of obligation as referred to in section (1) is subject to imprisonment with a maximum of 3 (three) years and/or fine for a maximum of Rp 1,000,000,000.00 (one billion rupiah).

Article 25

- (1) Any auditor deliberately using documents obtained during the audit as referred to in Article 10 beyond his/her authority is subject to imprisonment with a maximum of 3 (three) years and/or fine for a maximum of Rp1,000,000,000.00 (one billion rupiah).
- (2) Any auditor misusing his/her authority in accordance with the position and/or auditing assignment as referred to in Article 10 is subject to imprisonment with a minimum of 1 (one) year and a maximum of 5 (five) years and/or fine for a maximum of Rp1,000,000,000.00 (one billion rupiah).

Article 26

- (1) Any auditor deliberately not reporting findings contain a criminal element found during the audit as referred to in Article 13 and Article 14 is subject to imprisonment with a maximum of 1 (one) year and 6 (six) months and/or fine for a maximum of Rp500,000,000.00 (five hundred millions rupiah).
- (2) Any person who does not fulfill his/her obligation to follow up recommendations stated in the audit report as

referred to in Article 20 is subject to imprisonment with a maximum of 1 (one) year and 6 (six) months and/or fine for a maximum of Rp500,000,000.00 (five hundred millions rupiah).

CHAPTER VII TRANSITIONAL PROVISION

Article 27

- (1) The provisions regarding audit on financial statements as referred to in this Law are effective as of audit on financial statements of Fiscal Year 2006.
- (2) State/regional loss being settled by BPK and/or the Government upon the enforcement of this Law is conducted in accordance with the provisions of legislation existing prior to the enforcement of this Law.
- (3) The procedures for settlement of compensation for state loss as referred to in Article 22 section (4) and section (5) are established not later than 1 (one) year after the date of enforcement of this Law.

CHAPTER VIII CLOSING PROVISIONS

Article 28

At the time this Law comes into force, *Instructie en Verdere Bepalingen voor de Algemene Rekenkamer* or IAR (*Staatsblad* 1898 Number 9 as last amended by *Staatsblad* 1933 Number 320) is declared ineffective.

Article 29

This Law comes into force on the date of its promulgation.

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

Enacted in Jakarta
on 19 July 2004

PRESIDENT OF THE REPUBLIC OF INDONESIA,

signed

MEGAWATI SOEKARNOPUTRI

Promulgated in Jakarta
on 19 July 2004

STATE SECRETARY OF THE REPUBLIC OF INDONESIA,

signed

BAMBANG KESOWO

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2004 NUMBER 66

Jakarta, 1 August 2023

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,



ELUCIDATION OF
LAW OF THE REPUBLIC OF INDONESIA
NUMBER 15 OF 2004
ON
AUDIT OF STATE FINANCIAL MANAGEMENT AND ACCOUNTABILITY

I. GENERAL

A. Rationale

In order to accomplish the state financial management in accordance with the provisions of Law Number 17 of 2003 on State Finance and Law Number 1 of 2004 on State Treasury, it is necessary to carry out audit by one free and independent audit board, as stipulated in Article 23E of the 1945 Constitution of the Republic of Indonesia. In conducting the audit of state financial management and accountability, to this date, BPK is guided by *Instructie en Verdere Bepalingen voor de Algemene Rekenkamer* or IAR (*Staatsblad* 1898 Number 9 as last amended by the *Staatsblad* 1933 Number 320).

Until now, BPK as regulated by Law Number 5 of 1973 on Audit Board, still has not had a sufficient operational basis in undertaking its duty to audit state financial management and accountability. Prior to the enactment of Law Number 1 of 2004 on State Treasury, in addition to the guidance on IAR, in conducting the audit, BPK complied with *Indische Comptabiliteitswet* or ICW (*Staatsblad* 1925 Number 448 Jo. State Gazette 1968 Number 53).

To ensure that BPK will be able to perform its function effectively, this Law governs main subjects in connection with the audit of state financial management and accountability, as follows:

1. Definitions of audit and auditor;
2. The scope of audit;
3. The auditing standard;
4. Freedom and independence in conducting audit;
5. Auditor's access to information;
6. Authority to evaluate internal control;
7. Audit result and follow-up;
8. Imposition of the compensation for state loss;
9. Criminal sanctions.

B. BPK Scope of Audit

As stipulated in the 1945 Constitution of the Republic of Indonesia, the audit assigned to BPK comprises state financial management and accountability. The audit includes all state financial elements as referred to in Article 2 of Law Number 17 of 2003 on State Finance.

In this regard, BPK is given the authority to conduct 3 (three) types of audit, i.e.:

1. Financial audit is an audit on central and local government's financial statements. This audit is conducted by BPK in order to render opinion concerning the level of fairness presented in the government financial statement.
2. Performance audit is an audit on economy and efficiency, as well as effectiveness aspects as commonly conducted by government internal supervisory apparatus for management interests. Article 23E of the 1945 Constitution of the Republic of Indonesia mandates BPK to conduct performance audit. The objective of this audit is to identify matters that should be taken into account by the representative institutions. As for the government, performance audit is intended so that activities financed by state are managed economically and efficiently, as well as effectively to achieve the goals.
3. Special-purpose audit is an audit with specified objectives other than financial audit and performance audit. Those included in this special purpose audit are finance-related audit and investigative audit.

The audit mentioned above is carried out based on the auditing standard. The standard is developed by BPK by considering the standards applied in international audit profession.

Before the standard is stipulated, BPK is required to consult the government and professional organization in audit.

C. Audit

BPK has freedom and independence in three stages of audit, i.e., planning, fieldwork, and reporting of audit result. Freedom in planning stage includes freedom to designate the object of audit, except for audits of which objects are specifically governed by laws, or by special request from representative institutions.

In order to realize comprehensive planning, BPK may utilize audit report from government internal supervisory apparatus, by taking into account inputs from representative institutions and information from other sources. Freedom in conducting audit includes freedom in determining audit period and audit methods, including investigative methods. Additionally, BPK's independence in state financial audit also comprises availability of human resources, budget, and other adequate supporting means.

BPK may utilize results from the work conducted by government internal supervisory apparatus. Therefore, the scope of audit can be adjusted and focused on certain areas that can potentially impact on the fairness of financial report, as well as the level of efficiency and effectiveness of state financial management.

Consequently, the government internal supervisory apparatuses are obligated to submit their audit result to BPK.

BPK is given the authority to acquire data, documents and information from audited party, to audit every asset under the management of inspected public officials on site, and to seal to secure money, objects, and/or state financial management document during audit.

D. Audit Result and Follow-Up

The result of audit conducted by BPK is prepared and presented in Audit Report, *Laporan Hasil Pemeriksaan* (LHP) immediately after audit is concluded. Financial audit will result in opinion. Performance

audit will result in findings, conclusion and recommendation, whereas special-purpose audit will result in conclusion.

Every audit report of BPK will be submitted to DPR/DPD/DPRD to be followed up in accordance with its authority, such as discussion with related parties.

In addition to being submitted to representative institutions, the audit report is also given to the government. With regard to financial audit report, BPK audit report is used by the government to make correction and necessary adjustments, so that the audited financial statements contain related corrections before being submitted to DPR/DPRD. The government is given opportunity to respond to findings and conclusion in the audit report. The response is stated in the BPK audit report submitted to the DPR/DPRD. If the auditor finds a criminal element, this Law requires BPK to report to the authority in accordance with the provisions of legislation.

BPK must compile a summary of audit results conducted in 1 (one) semester. The summary is submitted to DPR/DPD/DPRD in accordance with their authority, and to the President, respective governors/regents/mayors in order to obtain complete information regarding audit result.

In the context of transparency and increasing public participation, this Law stipulates that every audit report that has been submitted to the representative institutions is declared open to public. Therefore, the public may have the opportunity to find out the audit result, e.g., through BPK publication and website.

This law mandates government to follow up BPK's recommendations. In the regard, BPK is required to monitor and inform the monitoring result of the follow-up to DPR/DPD/DPRD.

E. Imposition of Compensation for State Loss

As mandated by Article 62 section (3) Law Number 1 of 2004 on State Treasury, this Law further regulates on imposition of compensation for state/regional loss against treasurer. BPK issues decision letter on determination of the treasurer accountability timeline over shortage of cash/goods after finding out that there was shortage of cash/goods in inventory which caused state/regional financial loss. Treasurer may file objection to BPK decision. The procedure for the settlement of this state/regional loss is established by BPK after consulting the government.

II. ARTICLE BY ARTICLE

Article 1

Sufficiently clear

Article 2

Sufficiently clear

Article 3

Section (1)

Sufficiently clear

Section (2)

The submission of audit reports as referred to in this section is required in order that BPK can evaluate the audit conducted by public accountants. The audit and evaluation results are

submitted further to the representative institutions to be followed up in accordance with their authority.

Article 4

Section (1)

Sufficiently clear

Section (2)

Sufficiently clear

Section (3)

Sufficiently clear

Section (4)

Special purpose audit comprises among others finance-related audit, investigative audit, and audit on the system of government internal control.

Article 5

Section (1)

Sufficiently clear

Section (2)

In establishing the auditing standard as referred to in this section, BPK determines the standard preparation process and consults the Government on the substance of the standard.

The standard preparation process includes the due process by involving relevant organization and taking into consideration international auditing standards in order to produce generally accepted standard.

Article 6

Sufficiently clear

Article 7

Section (1)

The requests may be in the forms of decisions of a plenary session, work meetings, and organs of the representative institutions.

Section (2)

Sufficiently clear

Article 8

Information from the government includes those from independent agencies established to eradicate corruption, collusion and nepotism such as the Corruption Eradication Commission, the Business Competition Supervisory Commission and the Financial Transaction Reports and Analysis Center.

Information from the public includes research and development results, studies, opinion and information from related professional organization, news on mass media, direct complaints from the public.

Article 9

Section (1)

Sufficiently clear

Section (2)

Sufficiently clear

Section (3)

The employment of auditors and/or experts outside BPK is carried out if BPK does not have/has insufficient auditors and/or experts needed in an audit.

The auditors and/or experts of certain fields outside BPK are the auditors from government internal supervisory apparatuses, other auditors and/or experts who meet the qualification determined by BPK.

The employment of auditors from government internal supervisory apparatuses is an assignment from the heads of the related institutions.

Article 10

Point a

Sufficiently clear

Point b

Sufficiently clear

Point c

Sealing is an act by auditor as part of audit procedure for a maximum of 2 x 24 hours by taking into account the continuity on the works/services in the audited places. This sealing may only be conducted if the audit on money, goods, and/or document of state financial management is postponed for a reason. The sealing is conducted to secure money, goods, and/or document of state financial management from the possibility of forging, modifying, destroying, or changing them during the audit.

Point d

The information inquiry as referred to in point d is conducted by an auditor to obtain, complete, and/ or confirm needed information related to audit.

The term someone means any individual or legal entity.

Point e

Taking photographs, recording, and/or taking samples of physical objects conducted by auditor aim to strengthen and/ or complete information related to the audit.

Article 11

The procedure for summoning is stipulated by BPK after consulting the Government.

Article 12

The examination and assessment include the implementation of quality control system and audit result from government internal supervisory apparatus.

With such examination and assessment BPK can increase audit efficiency and effectiveness.

The result of examination and assessment will be an input for government to improve the implementation of the control system and performance of internal audit.

Article 13

Sufficiently clear

Article 14

Sufficiently clear

Article 15

Section (1)

Sufficiently clear

Section (2)

The interim audit report is issued before an audit is fully completed with the aim of immediately taking security measures and/or preventing additional losses.

Article 16

Section (1)

Opinion is auditor's professional statement concerning the fairness of financial information presented in the financial report, based on following criteria (i) compliance with the government accounting standards, (ii) adequate disclosures, (iii) compliance with legislation, and (iv) effectiveness of internal control system.

There are 4 (four) opinions that can be rendered by auditor, i.e. (i) unqualified opinion, (ii) qualified opinion, (iii) adverse opinion, and (iv) disclaimer of opinion.

Section (2)

Sufficiently clear

Section (3)

Sufficiently clear

Section (4)

Sufficiently clear

Article 17

Section (1)

The term central government financial statement means financial statement as referred to in Article 30 of Law Number 17 of 2003 on State Finance.

Section (2)

The term local government financial statements in this section means financial statements as referred to in Article 31 of Law Number 17 of 2003 on State Finance.

Section (3)

Sufficiently clear

Section (4)

Sufficiently clear

Section (5)

Sufficiently clear

Section (6)

Sufficiently clear

Section (7)

Sufficiently clear

Article 18

Sufficiently clear

Article 19

Section (1)

The audit reports that are open to public mean that they can be obtained and/or accessed by public.

Section (2)
Sufficiently clear

Article 20

Section (1)
The follow-up on recommendation can be in the form of whole or partial implementation of recommendation.
In the event that partial or whole recommendation cannot be implemented, an official is obligated to provide valid reasons.

Section (2)
Sufficiently clear

Section (3)
Sufficiently clear

Section (4)
For monitoring purposes as referred to in this section, BPK administers audit reports and records issues, findings, recommendation, and/or follow-up on recommendation in the audit report.
Furthermore, BPK reviews response or explanation from an audited official and/or his/her superior to decide whether the follow-up has been conducted.

Section (5)
Sufficiently clear

Section (6)
Sufficiently clear

Article 21

Section (1)
Sufficiently clear

Section (2)
Sufficiently clear

Section (3)
Further audits as referred to in this section can be in the form of finance-related audit, performance audit, and special purpose audit.

Section (4)
Sufficiently clear

Article 22

Section (1)
The decision letter as referred to in this section is issued if no settlement has been taken in accordance with the procedures for settlement of state/regional loss determined by BPK.

Section (2)
Sufficiently clear

Section (3)
The defense is rejected by BPK if the treasurer fails to prove that he/she is free from any mistakes, negligence, or inadvertence.

Section (4)
Sufficiently clear

Section (5)
Sufficiently clear

Article 23

Sufficiently clear

Article 24
Sufficiently clear

Article 25
Sufficiently clear

Article 26
Sufficiently clear

Article 27
Sufficiently clear

Article 28
Sufficiently clear

Article 29
Sufficiently clear

SUPPLEMENT TO THE STATE GAZETTE OF THE REPUBLIC OF INDONESIA
NUMBER 4400