



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 03/PMK.06/2011

CONCERNING
MANAGEMENT OF STATE ASSETS ORIGINATING FROM GOODS CONFISCATED BY
THE STATE AND GRATIFICATION GOODS

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

- Considering : a. That the goods confiscated by State and Gratification Goods are State Assets originating from other lawful acquisition of which management needs to be conducted in an orderly administrative manner and accountably, and is able to improve the welfare of people and uphold *good governance*;
- b. that the Regulation of the Minister of Finance Number 96/PMK.06/2007 concerning Procedures for Implementation of the Use, Utilization, Removal, and transfer of State Assets, has not specifically regulated the State Assets originating from the Goods Confiscated by the State and Gratification Goods;
- c. that Based on the considerations as referred to in a and b, it is necessary to stipulate Regulation of the Minister of Finance on the Management of State Assets Originating from Goods Confiscated by the State And Gratification Goods;
- In View of : 1. Act Number 8 Year 1981 concerning Criminal Code (State Gazette of the Republic of Indonesia Year 1981 Number 76, Supplement to State Gazette of Republic of Indonesia Number 3209);
2. Act Number 30 Year 2002 concerning Corruption Eradication Commission (State Gazette of the Republic of Indonesia Year 2002 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4250);
3. Act Number 17 Year 2003 concerning State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);
4. Act Number 1 Year 2004 concerning State Treasury (State Gazette



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of the Republic of Indonesia Year 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);

5. Act Number 16 Year 2004 on the Attorney of the Republic of Indonesia (State Gazette of the Republic of Indonesia Year 2004 Number 67, Supplement to State Gazette of the Republic of Indonesia Number 4401);
6. Government Regulation Number 6 Year 2006 concerning the Management of State/Regional Assets (State Gazette of the Republic of Indonesia Year 2006 Number 20, Supplement to State Gazette of the Republic of Indonesia Number 4609), as amended by Government Regulation Number 38 Year 2008 (State Gazette of the Republic of Indonesia Year 2008 Number 78, Supplement to State Gazette of the Republic of Indonesia Number 4855);
7. Presidential Decree Number 56/P Year 2010 ;
8. Regulation of the Minister of Finance Number 96/PMK.06/2007 concerning Procedures for Implementation of the Use, Utilization, Removal, and Transfer of State Assets;

DECIDES:

To stipulate

: REGULATION OF THE MINISTER OF FINANCE CONCERNING THE MANAGEMENT OF STATE ASSETS ORIGINATING FROM GOODS CONFISCATED BY THE STATE AND GRATIFICATION GOODS.

CHAPTER I

GENERAL PROVISIONS

Part One

Definition

Article 1

In this Regulation of the Minister of Finance:

1. Minister means the Minister of Finance of the Republic of Indonesia.
2. Attorney of the Republic of Indonesia, hereinafter referred to as the Attorney, means the government agency implementing the state power in the field of prosecution and other authorities under the law, organized by the attorney general domiciled in the state capital, high attorney domiciled in the provincial capital and the district attorney domiciled in the district/city capital.
3. Corruption Eradication Commission means a state institution as



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referred to in Act Number 30 Year 2002 concerning the Corruption Eradication Commission.

4. Director General means the Director General in the Ministry of Finance having the authority, duties and functions in the field of the state assets.
5. Regional Office means the Regional Office of the Directorate General of State Assets.
6. Service Office means the Office of State Assets and Auction Service in the Directorate General of State Assets.
7. State Assets mean all goods purchased or obtained at the expense of the state budget or originating from other lawful acquisitions.
8. Goods Confiscated by the State mean State Assets originating from exhibits stipulated to be confiscated for the state based on the decision of the court that has obtained permanent legal force.
9. Gratification goods mean goods of which gratification status is stipulated to be owned by the State, by the Chairman of Corruption Eradication Commission.
10. Management of Goods Confiscated by the State means a series of activities covering security and maintenance, assessment, removal, transfer, administration, coaching, supervision and control of goods confiscated by the State.
11. Utilization means the utilization of State Assets not used in accordance with the duties and functions of the ministry/agency/work units of regional officials in the form of rent, loan and use, utilization cooperation, and build-operate-transfer (BOT) with no change in ownership status.
12. Removal means act of removing State Assets from the list of goods by issuing a decision letter from the competent authority to free the Goods User and/or Proxy of the Goods User and/or the Goods Manager from the administrative and physical responsibilities for goods that are in their control.
13. Transfer means a transfer of ownership of State Assets as a follow-up of removal by being sold, exchanged, assigned or included as government capital.
14. Administration means a series of activities covering accounting, inventory, and reporting of State Assets in accordance with applicable regulations.



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15. Assessment means the process of activities performed by the assessor to give an opinion on the value of an object at a specific time in the management of State Assets.
16. Market Value, hereinafter referred to as fair value according to accounting science, means the estimated amount of money on the date of assessment, which can be obtained from the sale and purchase transactions, the exchange, or the leasing of a property, between the buyer interested in buying and the seller interested in selling or between the tenant interested in renting and party interested leasing in a bond-free-transaction, of which offer is reasonably made within a reasonable time, where both parties know respectively the use of the property, cautiously, and without coercion.
17. Limit Value means the lowest value for the release of goods in the auction.

Part Two

Purpose and Objective

Article 2

1. This Regulation of the Minister of Finance shall be intended as a guide in the implementation of the management of Goods Confiscated by the State and Gratification Goods.
2. This Regulation of the Minister of Finance shall aim to realize the optimization of the management of Goods Confiscated by the State and Gratification Goods in an orderly manner, directionally, optimally, transparently and accountably to increase state revenues and/or the maximum prosperity of the people.

Part Three

Scope

Article 3

The scope of this regulation shall include:

- a. Goods Confiscated by the State; and
- b. Gratification Goods.

CHAPTER II

AUTHORITY

Part One



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Authority and Responsibility of Minister

Article 4

Minister shall undertake the management of Goods Confiscated by the State and Gratification Goods in accordance with laws and regulations.

Article 5

1. In the management of Goods Confiscated by the State and Gratification Goods as referred to in Article 4, the Minister shall have the authorities and responsibilities, among others:
 - a. receiving, administering and managing Gratification Goods which have been submitted by the Corruption Eradication Commission to the Minister;
 - b. determining the status of use of Goods Confiscated by the State and Gratification Goods;
 - c. giving a decision on the proposal of Use, Transfer, and Removal of Goods Confiscated by the State filed by the Attorney in accordance with its authority; and
 - d. implementing other authorities in accordance with laws and regulations.
2. The authorities and responsibilities as referred to in paragraph (1) shall be functionally implemented by the Director General.

Article 6

1. Director General on behalf of the Minister shall delegate some of its authorities to the Head of Regional Office and Head of Service Office to sign the letter or Decision of the Minister in the framework of stipulating the Use, Utilization or Transfer, Destruction or Removal of Goods Confiscated by the State.
2. Delegation of authorities as referred to in paragraph (1) shall be performed with the following provisions:
 - a. Goods Confiscated by the State with an indicated value of above five hundred million rupiahs (Rp500,000,000.00) up to one billion rupiah (Rp1,000,000,000.00) shall be delegated to the Head of Regional Office;
 - b. Goods Confiscated by the State with an indicated value of up to five hundred million rupiahs (Rp500,000,000.00) shall be delegated to the Head of Service Office.
3. Indicated Value as referred to in paragraph (2) shall be set by the Attorney based on:



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- a. calculations performed by the Attorney; or
- b. if the Attorney cannot determine the indicated value, the Attorney may request assistance to the competent authority by making the Assessment Report.

Article 7

1. Director General on behalf of the Minister shall undertake the storage, security and maintenance towards the physical condition of Gratification Goods which have been submitted by the Corruption Eradication Commission.
2. Director General on behalf of the Minister may appoint the Head of Regional Office and Head of Service Office to conduct the storage, security, and maintenance towards the physical condition of Gratification Goods which are within their working area.
3. Director General on behalf of the Minister may order the Head of Regional Office and Head of Service Office to conduct a physical examination and/or Valuation of Goods Confiscated by the State and Gratification Goods which are within their working area

Part Two

Authority and Responsibility of the Attorney

Article 8

Attorney General shall conduct the management towards Goods Confiscated by the State in accordance with laws and regulations.

Article 9

In the management of Goods Confiscated by the State as referred to in Article 8, the Attorney shall have the authorities and responsibilities, among others:

- a. performing the Administration
- b. authorizing the Service Office to conduct the sale of Goods Confiscated by the State within three (3) months by auction, and it may be extended for no longer than one (1) month, of which result shall be deposited into the state treasury as Non-Tax State Revenue in the form of general receipt at the Attorney.
- c. conducting administrative safeguards, physical safeguards and legal safeguards towards Goods Confiscated by the State which are in its control;
- d. proposing the stipulation of the Use, Utilization, Transfer,



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Destruction and Removal to the Minister or the official receiving the delegation of authority of the Minister in accordance with the limit of authority; and

- e. implementing other authorities in accordance with laws and regulations.

Part Three

Authority and Responsibility of the Corruption Eradication Commission

Article 10

The Chairman of Corruption Eradication Commission shall conduct the management of Goods Confiscated by the State and Gratification Goods in accordance with laws and regulations.

Article 11

In the management of Goods Confiscated by the State as referred to in Article 10, the Corruption Eradication Commission shall have the authorities and responsibilities, among others:

- a. performing the Administration;
- b. conducting administrative safeguards, physical safeguards and legal safeguards towards Goods Confiscated by the State which are in its control;
- c. proposing the stipulation of the Use, Utilization, Transfer, Destruction and Removal to the Minister or the official receiving the delegation of authority of the Minister in accordance with the limit of authority; and
- d. implementing other authorities in accordance with laws and regulations.

Article 12

In the management of Gratification Goods as referred to in Article 10, the Corruption Eradication Commission shall have the authorities and responsibilities, among others:

- a. performing the Administration;
- b. conducting administrative safeguards, physical safeguards and legal safeguards towards Gratification Goods which are in its control;
- c. delivering the Gratification Goods to the Minister for management; and
- d. implementing other authorities in accordance with laws and regulations.



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Article 13

Corruption Eradication Commission shall coordinate with the Minister in order to deliver the Gratification Goods.

Article 14

Delivery of Gratification Goods as referred to in Article 12 d shall not exceed seven (7) working days from the date of stipulation of their status into the State-owned status by the Chairman of Corruption Eradication Commission accompanied by data and/or documents as follows:

- a. decision of the Chairman of Corruption Eradication Commission regarding the stipulation of the status of Gratification Goods into State Assets;
- b. legality documents of ownership, if any; and
- c. other supporting documents.

CHAPTER III

HANDLING OF GOODS CONFISCATED BY THE STATE

Article 15

1. Sales of Goods Confiscated by the State by Attorney or Corruption Eradication Commission shall be conducted by way of auction through Service Office.
2. The sales as referred to in paragraph (1) shall not require approval of the Minister/President/House of Representatives.
3. In the case that the Goods Confiscated by the State are not sold an auction, the Attorney and/or the Corruption Eradication Commission shall propose the stipulation of the Use, Utilization, Transfer, and Removal to the Minister for approval.
4. Exempted from the provisions as referred to in paragraph (1):
 - a. Status of use of Goods Confiscated by the State needed for the interests of the state can be stipulated by the Minister at the proposal of the Attorney and/or the Corruption Eradication Commission;
 - b. Goods Confiscated by the State needed for the implementation of tasks and functions of local governments can be granted to local governments by the Minister at the proposal of the Attorney and/or the Corruption Eradication Commission, or
 - c. Goods Confiscated by the State in the form of goods other than land and/or buildings which:



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1. can harm the environment or trade system in accordance with laws and regulations;
 2. economically have a lower value than the cost to be incurred if the auction process is adopted;
 3. are generally forbidden to circulate in accordance with laws and regulations; or
 4. based on consideration of the Attorney and/or the Corruption Eradication Commission are not needed to be sold by auction,
settlement thereof can be conducted with destruction by the Attorney and/or the Corruption Eradication Commission after obtaining the approval of the Minister.
- d. Goods Confiscated by the State in the form of goods other than land and/or buildings which:
1. have been in a rotten or decayed condition; or
 2. are potentially rotten or decayed quickly,
can be directly destroyed by the Attorney and/or the Corruption Eradication Commission of which result of the destruction shall be reported to the Minister no later than one (1) month from the date of destruction.
5. Settlement by way of destruction as referred to in paragraph (4) d shall be entirely the responsibility of the Attorney and/or the Corruption Eradication Commission.

Article 16

1. In the framework of Utilization and Transfer of Goods Confiscated by the State, Assessment shall be conducted.
2. Assessment towards Goods Confiscated by the State as referred to in paragraph (1) shall be implemented to obtain fair value.
3. Stipulation of the auction limit value in the framework of Transfer of Goods Confiscated by the State in the form of the auction sales shall be based on fair value which has considered risk factors of sales by auction.
4. Risk factors of auction as referred to in paragraph (3) shall be specified at a maximum of thirty percent (30%) of fair value, which include:
 - a. auction duty;
 - b. storage rental cost;



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- c. transportation cost;
- d. loading and unloading cost;
- e. maintenance cost;
- f. goods security cost;
- g. cost of emptying the buildings/land; and
- h. other operational costs directly related to the object of goods confiscated by the state.

Article 17

The Attorney and the Corruption Eradication Commission shall keep the legality documents of ownership and other supporting documents for Goods Confiscated by the State which are in their control.

Article 18

The Attorney and the Corruption Eradication Commission shall conduct an inventory of Goods Confiscated by the State which are in their control at least one (1) time in three (3) years and submit the inventory report to the Minister no later than three (3) months after completion of the inventory.

Article 19

1. District Attorney and High Attorney shall in stages deliver semester and annual reports of Goods Confiscated by the State to the Attorney General with copies to the Regional Office and the Service Office.
2. Attorney General shall prepare semester and annual reports of Goods Confiscated by the State to be delivered to the Minister.

Article 20

The Corruption Eradication Commission shall prepare semester and annual reports of Goods Confiscated by the State to be delivered to the Minister.

Article 21

1. The Minister shall collect the semester and annual reports of Goods Confiscated by the State received from the Attorney General and the Corruption Eradication Commission.
2. The Minister shall prepare a report of Goods Confiscated by the State based on the collection of reports as referred to in paragraph (1).
3. The report of Goods Confiscated by the State as referred to in paragraph (2) shall be used as a material to prepare the central



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government balance sheet.

CHAPTER IV

HANDLING OF GRATIFICATION GOODS

Article 22

Directorate General of State Wealth shall be authorized to manage the Gratification Goods that have been submitted to the Minister in accordance with its authority in the form of stipulation of the Use, Utilization, Transfer, and Removal.

Article 23

1. In the framework of the Utilization and Transfer of Gratification Goods, Assessment shall be performed.
2. Assessment of Gratification Goods as referred to in paragraph (1) shall be implemented to obtain fair value.
3. Stipulation of the auction limit value in the framework of Transfer of Gratification Goods in the form of auction sales shall be based on fair value which has considered risk factors of sales by auction.
4. Risk factors of auction as referred to in paragraph (3) shall be specified at a maximum of thirty percent (30%) of fair value, which include:
 - a. auction duty;
 - b. storage rental cost;
 - c. transportation cost;
 - d. loading and unloading cost;
 - e. maintenance cost;
 - f. goods security cost;
 - g. cost of emptying the buildings/land; and
 - h. other operational costs directly related to the object of Gratification Goods.

Article 24

1. The Corruption Eradication Commission shall register and record the Gratification Goods according to the classification and codification of State Assets.
2. Delivery of Gratification Goods by the Corruption Eradication Commission to the Minister shall be stated in the Handover Report, accompanied by a list of goods as referred to in paragraph (1).



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Article 25

1. Directorate General of State Wealth shall store physical form and legality documents of ownership as well as other supporting documents if the management of Gratification Goods has been handed over to the Minister.
2. Exempted from the provisions in paragraph (1), for Gratification Goods delivered to the Minister in the form of land and/or buildings, the Directorate General of State Wealth shall perform physical security and storage of legality documents of ownership for the concerned Gratification Goods.
3. Storage of physical form and legality documents of ownership and other supporting documents if any for Gratification Goods that have not been delivered to the Minister shall become the sole responsibility of the Corruption Eradication Commission

Article 26

1. Director General shall conduct an inventory of Gratification Goods of which management has been delivered to the Minister at least one (1) time in three (3) years.
2. Director General shall submit the inventory report to the Minister no longer than three (3) months after completion of the inventory.

Article 27

1. Director General shall prepare the annual report of Gratification Goods to be submitted to the Minister.
2. The Report of Gratification Goods as referred to in paragraph (1) shall be used as a material to construct the central government balance sheet.

CHAPTER V

TRANSITIONAL PROVISIONS

Article 28

Implementation of stipulation for status of the Use, Utilization, Transfer, and Removal of Goods Confiscated by the State and Gratification Goods which has been filed before this Regulation of the Minister of Finance comes into force and has not received approval from the Minister, the settlement thereof shall be conducted by referring to the provisions stipulated in this Regulation of the Minister of Finance.

CHAPTER VI



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CLOSING PROVISIONS

Article 29

Provisions stipulated in this Regulation of the Minister of Finance shall be applicable from the date of its promulgation, except for the provisions in Article 25 which shall effectively come into force six (6) months from the promulgation of this Regulation of the Minister of Finance.

Article 30

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on January 5, 2011

MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On January 5, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 3

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

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