CONSIDERING:

that in order to implement the provisions of Article 74 paragraph (4) of Government Regulation Number 10 of 2011 concerning Procedures for Procurement of Foreign Loans and Grant Revenues, it is necessary to stipulate a Regulation of the Minister of Finance on Grant Management Mechanism;

IN VIEW OF:

1. Act Number 1 of 2004 concerning State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
2. Government Regulation Number 10 of 2011 concerning Procedures for Procurement of Foreign Loans and Grant Revenues (State Gazette of the Republic of Indonesia of 2011 Number 23, Supplement to State Gazette of the Republic of Indonesia Number 5202);
3. Government Regulation No. 71 of 2010 concerning Government Accounting Standards (State Gazette of the Republic of Indonesia of 2010 Number 123, Supplement to State Gazette of the Republic of Indonesia Number 5165);

DECIDES:

TO STIPULATE: REGULATION OF THE MINISTER OF FINANCE CONCERNING GRANT MANAGEMENT MECHANISM.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Regulation of the Minister of Finance:
1. Ministries / Agencies or Kementerian/Lembaga, hereinafter referred to as K / L, is state ministries /government agencies of non-state ministries
2. /state agencies.

Grant Revenue shall refer to each revenue of the Central Government obtained from the grantor in the form of money, goods, services and / or securities that do not need to be paid back, which is derived from the domestic or overseas, from those the grant revenue, the government directly gets the benefit used to support duties and functions of K / L, or forwarded to the Regional Government, the National State-Owned Enterprises and Regional-Owned Enterprises.

Direct Grant Revenue is the grant which directly received by the K / L, and / or disbursement of the fund is implemented not through the Services Office of the State Treasury that the endorsement is implemented by the General State Treasurer / the Proxy of the State General Treasurer.

Budget Implementation Checklist or Daftar Isian Pelaksanaan Anggaran, hereinafter referred to as DIPA,

5. DIPA, is a budget implementation document made by a Budget User / Proxy of Budget User and endorsed by the Director General of Budget or the Head of Regional Office of the Directorate General of Treasury on behalf of the Minister of Finance as General State Treasurer.

6. Grantor refers to a party coming from home country or overseas who provides grants to the central government.

7. Note to Financial Report or Catatan atas Laporan Keuangan, hereinafter referred to as CaLK, is an integral part of the financial report, which presents information about the description of items of financial report for adequate disclosure.

State General Treasurer or Bendahara Umum Negara, hereinafter referred to as BUN, is the Minister of Finance.

Proxy of State General Treasurer, hereinafter referred to as Proxy of BUN, is the Director General of Treasury at the Central level, and Head of State Treasury Service Office at the Regional level.
State Treasury Service Office or Kantor Pelayanan Perbendaharaan Negara, hereinafter referred to as KPPN, is a vertical agency of the Directorate General of Treasury that obtains an authority as Proxy of Regional BUN, who is directly responsible to Head of Regional Office of the Directorate General of Treasury.

Directorate General of Debt Management or Direktorat Jenderal Pengelolaan Utang, hereinafter referred to as DJPU, is an echelon unit I at the Ministry of Finance acting as Assisting Accounting Unit of the State General Treasurer for Grant Management.

Grants Account is another government account opened by the K / L in the management of direct grants in the form of money.

Direct Grant Endorsement Order or Surat Perintah Pengesahan Hibah Langsung, hereinafter referred to as SP2HL, is a letter issued by the Budget User / the Proxy of Budget User or other official designated to endorse bookkeeping of direct grants and / or expenditures sourced from direct grants.

Direct Grant Endorsement Letter or Surat Pengesahan Hibah Langsung, hereinafter referred to as SPHL, is a letter issued by the Proxy of BUN to endorse Direct Grant Revenue and / or expenditures sourced from direct grants.

Endorsement Order of Direct Grant Revenue Refund or Surat Perintah Pengesahan Pengembalian Pendapatan Hibah Langsung, hereinafter referred to as SP4HL, is a letter issued by the Budget User / the Proxy of Budget User or other officials designated to endorse the bookkeeping of the Direct Grant Revenue balance refund to the Grantor.

Endorsement Letter of Direct Grant Revenue Refund or Surat Pengesahan Pengembalian Pendapatan Hibah Langsung, hereinafter referred to as SP3HL, is a letter issued by the KPPN as the Proxy of Regional BUN to endorse the Direct Grant Revenue refund to the Grantor.

Minutes of Handover or Berita Acara Serah Terima, hereinafter referred to as BAST, is a handover document of goods / services as a proof of handover and transfer of right / ownership of the goods /
services / securities from the Grantor to the grantee. Statement of Direct Grant Receipt or Surat Pernyataan Telah Menerima Hibah Langsung, hereinafter referred to as SPTMHL, is a statement of full responsibility to the Direct Grant Revenue and / or the expenditure sourced from direct grantor goods expenditure for inventory recording of the grant or capital expenditure for recording of the fixed assets / other assets of grant or financing expense for recording of securities of the grant.

Endorsement Order of Direct Grant Revenues in the form of Goods / Services / Securities or Surat Perintah Pengesahan Pendapatan Hibah Langsung Bentuk Barang/Jasa/Surat Berharga, hereinafter referred to as SP3HL-BJS, is a letter issued by the Budget User / the Proxy of Budget User or other officials designated for endorsement of the Direct Grant Revenues in the form of goods / services / securities to DJPU.

Memo of Direct Grant Recording in the form of Goods / Services / Securities or Memo Pencatatan Hibah Langsung Bentuk Barang/Jasa/Surat Berharga, hereinafter referred to as MPHL-BJS, is a letter issued by the Budget User / the Proxy of Budget User or other officials designated to record / post the Direct Grant Revenues in the form of goods / services / securities and goods expenditure for inventory recording of the grant or capital expenditure for recording of the fixed assets / other assets of grant or financing expense for recording of securities of the grant.

Agreement to Memo of Direct Grant Recording in the form of Goods / Services / Securities or Persetujuan Memo Pencatatan Hibah Langsung Bentuk Barang/Jasa/Surat Berharga, hereinafter referred to as the Agreement to MPHL-BJS, is the letter issued by the KPPN as the Proxy of Regional BUN as an agreement to record the Direct Grant Revenues in the form of goods / services / securities and goods expenditure for inventory recording of the grant or capital expenditure for recording of the fixed assets / other assets of grant.
MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

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or financing expense for recording of securities of the grant.

Statement of Absolute Responsibility or Surat Pernyataan Tanggung Jawab Mutlak, hereinafter referred to as SPTJM, is a statement made by the Budget User / the Proxy of Budget User stating to be fully responsible for the management of all Direct Grant Revenues / refund of Direct Grant Revenues and expenditures sourced from direct grant and goods expenditures for inventory recording of grant, capital expenditure for recording of fixed assets or other assets of grant, financing expense for recording of securities of grant.

CHAPTER II
SCOPE
Article 2

The scope set out in this Regulation of the Minister of Finance includes:

a. planned grant management mechanism;

b. procedures for endorsement of direct grants in the form of money, and

c. procedures for endorsement of direct grants in the form of goods / services / securities.

CHAPTER III
CLASSIFICATION AND MECHANISM
Article 3

(1) Classifications of grant can be distinguished according to the form of grant, disbursement mechanism, and grant source.

(2) Based on the form, grant is divided into:

a. grant of money, consists of:
   1) cash, and
   2) money to finance the activities.

b. grants of goods / services, and

c. grant of securities

(3) Based on the disbursement mechanism, grants are divided into:

a. planned grant, and

b. direct grant.

(4) Based on the source, grant is divided into:

a. domestic grant, and

b. foreign grant.
Article 4

Mechanisms of planning, budgeting, and implementation of planned grant revenues shall follow the provisions of legislation.

CHAPTER IV
PROCEDURES FOR ENDORSEMENT OF DIRECT GRANTS IN THE FORM OF MONEY

Part One
General

Article 5

Implementation and reporting mechanism of direct grants in the form of money and expenditure sourced from direct grants shall be implemented through the endorsement of the BUN / the Proxy of BUN.

Article 6

Revenue and expenditure endorsement as referred in Article 5, shall be implemented through the following steps:

a. Submission of registration number application;
b. submission of Grant Account opening approval;
c. adjustment of grant limit in DIPA, and
d. endorsement of Direct Grant Revenues in the form of money and expenditure sourced from direct grants.

Part Two
Submission of Register Number Application

Article 7

(1) Minister / Head of Agency / office head / Work Unit (WU) as the Budget User (PA) / the Proxy of Budget User(KPA) shall submit a register number application of direct grants in the form of money to the Director General of Debt Management in this case the Director of Accounting Evaluation and Settlement.

(2) The register number application as referred at paragraph (1) shall be accompanied by:

a. grant agreement or other equivalent documents;
b. and
grant summary.
(3) DJPU shall provide a registration number to the K / L with a copy to the Directorate General of Treasury (DJPB).
(4) DJPU shall submit a recapitulation of the registration number to DJPB quarterly.
(5) An application letter of the register number and grant summary shall be prepared in accordance of the format as referred in Appendix I and Appendix II, which constitute an integral and inseparable part of this Regulation of the Minister of Finance.

Part Three  
Grant Account Management  
Article 8

(1) Minister / Head of Agency as PA shall propose an application for Grant Account opening approval to the BUN / the Proxy of BUN in the context of management of direct grants in the form of money.
(2) In case the direct grants in the form of money are received by the BUN / the Proxy of BUN, the BUN / the Proxy of BUN opens and stipulates the account as the Grant Account.
(3) The application for account opening approval as referred in paragraph (1) shall be attached with a statement of account use in accordance of the provisions in the Regulation of the Minister of Finance on management of account owned by K / L / office / WU.
(4) On the basis of account opening approval from the BUN / the Proxy of BUN, the Minister / Head of Agency / head office / WU as PA / KPA opens the Grant Account to fund activities agreed in the Grant Agreement or equivalent documents.
(5) Grant Account Management shall be implemented by Expenditure Treasurer of relevant WU that can be assisted by the Assisting Expenditure Treasurer.
(6) Grant Account that has been opened before the validity of this Regulation of the Minister of Finance must be reported and requested for approval to the BUN / the Proxy of BUN in accordance with the Regulation of the Minister of Finance regarding Management of Account Owned by K / L / office / WU.
K / L can immediately use money coming from the direct grant without waiting for the issuance of the Grant Account opening approval.

Article 9

Grant Account that are not used in accordance with the objectives of its opening shall be closed by the minister / head of agency / office head/ WU and the balance shall be deposited to the State General Treasury Account (RKUN), unless otherwise provided in the grant agreement or other equivalent documents.

Procedures for depositing and recording of the Grant Account balance deposit to the RKUN shall be regulated by a Regulation of the Minister of Finance. Current account / interest services earned from the Grant Account shall be deposited to the State Treasury as the State Non-Tax Revenues (PNPB), unless otherwise specified in the Grant Agreement or other equivalent documents.

Article 10

The BUN / the Proxy of Central BUN / the Proxy of Regional BUN can do monitoring to the Grant Account management.

Part Four
Adjustment of Grant Limit in DIPA

Article 11

(1) PA / KPA at the K / L shall make an adjustment to the expenditure limits sourced from direct grants in the form of money in DIPA of the K/L.

(2) DJPU commits shall make an adjustment to the Grant Revenue limit in DIPA of Budget Section 999.02 based on the grant disbursement plan.

(3) Adjustment to the expenditure limit as referred to paragraph (1) shall be made through DIPA revision, which is submitted to the Director General of Treasury / Head of Regional Office of DJPB for endorsement in accordance with a Regulation of the Minister of Finance on procedures for budget
Revision.
Adjustment to the expenditure limit as referred to paragraph (1) shall be at a planned amount, to be implemented to the end of the fiscal year, at the maximum amount of the grant agreement or the equivalent documents.
Adjustment to the revenue limit as referred to paragraph (2) shall be made through DIPA revision, which is submitted to the Director General of Treasury for endorsement in accordance with the provisions of legislation.
Revision as referred to paragraph (3) and paragraph (4) increases the DIPA limit on the current fiscal year. Direct grant that has been received but the DIPA limit has not been adjusted shall be processed through the revision mechanism as referred to paragraph (3) and paragraph (4) at the first opportunity.
K / L can immediately use money coming from the direct grant without waiting for issuance of the DIPA revision.

Article 12

(1) In the case of remaining amount of the expenditure limit sourced from the direct grants in the form of money to finance activities in DIPA of the K / L in the current fiscal year that will be used in the next fiscal year, it could increase the expenditure limit of DIPA for the next fiscal year.
(2) Addition of DIPA limit as referred to paragraph (1) shall be at a maximum of the remaining money sourced from the grants at the end of fiscal year.
(3) Addition of DIPA limit as referred to paragraph (1) shall be made through the revision mechanism proposed by the PA / KPA to the Director General of Treasury / Head of Regional Office of DJPB in accordance with the provisions of legislation.
(4) For the multi-year direct grant revenue, a revision to the addition of DIPA limit as referred to paragraph (1) can be combined with a revision of the addition of DIPA limit from the direct grant revenue plan of the next year.
Part Five
Endorsement of Direct Grant Revenue in the Form of Money and Expenditures Sourced from Direct Grants

Article 13

(1) PA / KPA proposes SP2HL over all received Direct Grant Revenues in the form of money sourced from foreign grantors and spent expenditures sourced from foreign grantors in the current fiscal year to the KPPN Special for Jakarta VI.

(2) PA / KPA proposes SP2HL over all received Direct Grant Revenues in the form of money sourced from domestic grantors and spent expenditures sourced from direct grants in the current fiscal year to the partner KPPN.

(3) Deadline for submission of the order as referred to paragraph (1) and paragraph (2) shall be regulated in a Regulation of the Director General of Treasury.

(4) On the Direct Grant Revenues in the form of money and/or expenditures sourced from direct grants, the PA / KPA shall develop and submit SP2HL to the KPPN by enclosing:
   a. A copy of account of the Grant Account;
   b. SPTMHL;
   c. SPTJM, and
   d. A copy of an approval letter of account opening for the first SP2HL submission.

(5) Based on the SP2HL as referred to paragraph (4), the KPPN issues SPHL in 3 (three) copies with the following conditions:
   a. The 1st sheet, for the PA / KPA;
   b. The 2nd sheet, for the DJPU enclosed with the copy of SP2HL, and
   c. The 3rd sheet, for archive of the KPPN.

(6) Based on the SPHL, the KPPN posts the Direct Grant Revenues and the expenditures sourced from direct grants and the cash balance in the K / L from the grant.

(7) Based on the SPHL received from the KPPN, the DJPU posts the Direct Grant Revenues.

(8) Based on the SPHL received from the KPPN, the PA / KPA posts the expenditures sourced from direct grants and the cash balance in the K / L from the
grant.

Part Six
Endorsement of Return of Direct Grant Revenues in the Form of Money
Article 14

(1) The remaining money sources from direct grants in the form of money can be returned to the Grantor according to the grant agreement or equivalent documents.

(2) On the return as referred to paragraph (1), the PA / KPA proposes SP4HL to the KPPN Special for Jakarta VI if the grant comes from a foreign grantor.

(3) On the return as referred to paragraph (1), the PA / KPA proposes SP4HL to the partner KPPN if the grant comes from a domestic grantor.

(4) Deadline for submission of the order as referred to paragraph (2) and paragraph (3) shall be regulated in a Regulation of the Director General of Treasury.

(5) On the return of Direct Grant Revenues in the form of money, the PA / KPA shall develop and submit SP4HL to the KPPN by enclosing:
   a. A copy of account of the Grant Account;
   b. A copy of transfer slip to the Grantor; and
   c. SPTJM.

(6) Based on the SP4HL as referred to paragraph (4), the KPPN issues SP3HL in 3 (three) copies with the following conditions:
   a. The 1st sheet, for the PA / KPA;
   b. The 2nd sheet, for the DJPU enclosed with the copy of SP4HL, and
   c. The 3rd sheet, for archive of the KPPN.

(7) Based on the SP3HL, the KPPN posts the Direct Grant Revenue return and reduces the cash balance in the K / L from the grant.

(8) Based on the SP3HL received from the KPPN for the grant revenue of the current year, the DJPU posts the Direct Grant Revenue return as a reduction to the realized grant revenue.

(9) Based on the SP3HL received from the KPPN for the grant revenue of the last year, the DJPU does not make recording, but it is stated in the CaLK.

(10) Based on the SP3HL received from the KPPN, the PA / KPA posts a reduction to the cash balance in the K /
L from the grant.
The cash balance in the K / L from the grant shall not be negative.

CHAPTER V
PROCEDURES FOR ENDORSEMENT OF DIRECT GRANTS IN THE FORM OF GOODS / SERVICES / SECURITIES
Part One
General Provisions
Article 15

(1) The mechanism of implementation and reporting of Direct Grant Revenues in the form of goods / services / securities shall be held through endorsement by the DJPU.

(2) The mechanism of implementation and reporting of goods expenditures for inventory recording of the grant or capital expenditure for recording of the fixed assets / other assets of grant or financing expense for recording of securities of the grant shall be carried out through recording by the BUN / the Proxy of BUN.

Article 16

Endorsement of revenue and recording of financing expenditure / expense as referred to Article 13 shall be held through the following steps:

a. BAST signing and administration of other supporting documents;
b. Submission of registration number application;
c. Endorsement of Direct Grant Revenues in the form of goods / services / securities to the DJPU;
d. Recording of grants in the form of goods / services / securities to the KPPN.

Part Two
Signing of Minutes of Handover and Administration of Other Supporting Documents
Article 17

(1) Head of K / L / WU that receives grants in the form of goods / services / securities shall develop and sign BAST together with the Grantor.

(2) BAST as referred to paragraph (1) shall at least
contain:
   a. handover date;
   b. names of grantor and grantee;
   c. purposes of handover;
   d. nominal value;
   e. form of grant, and
   f. details of price per item.

(3) other supporting documents related to the grant revenues shall be administered by the grantee.

Part Three
Submission of Registration Number Application

Article 18

(1) Minister / head of agency / office head / WU as the PA / KPASHall propose the registration number application to the DJPU in this case the Director of Accounting Evaluation and Settlement.

(2) The registration number application shall be made in accordance with the format as listed in Appendix I, which constitutes an integral and inseparable part of this Regulation of the Minister of Finance.

(3) The registration number application as referred to paragraph (1) shall enclose:
   a. grant agreement or other equivalent documents
   b. and
      grant summary.

(4) In the absence of documents as referred to paragraph (3), the registration number application shall enclose:
   a. Minutes of Grant Handover (BAPH) and
   b. SPTMHL.

(5) BAPH as referred to paragraph (4) shall contain at least:
   a. handover date;
   b. names of grantor and grantee;
   c. purposes of handover;
   d. nominal value;
   e. form of grant, and
   f. details of price per item.

Part Four
Endorsement of Direct Grant Revenues
In the Form of Goods / Services / Securities to DJPU

Article 19
(1) Minister / head of agency / office head / WU as the PA / KPA shall propose SP3HL-BJS in 3 (three) copies to the DJPU in this case the Director of Accounting Evaluation and Settlement by enclosing:
   a. BAST; and
   b. SPTMHL.
(2) In the SPTMHL as referred to paragraph (1) letter b, the value of goods / services / securities received in Rupiah currency has been included.
(3) The value of goods / services / securities as referred to paragraph (2) is obtained from BAST / other grant supporting documents.
(4) If the value of goods / services / securities as referred to paragraph (3) is stated in foreign currency, it shall be converted into Rupiah based on Bank Indonesia’s middle rate on the date of BAST.
(5) If the BAST or other grant supporting documents do not include any value of goods / services / securities, the minister / head of agency / office head / WU as the PA / KPA of the grantee shall estimate a fair value of the goods / services / securities received.

Article 20

(1) The DJPU endorses the SP3HL-BJS in 3 (three) copies with the following conditions:
   a. The 1st sheet, for the PA / KPA;
   b. The 2nd sheet, for the PA / KPA to be attached for submission of the MPHL-BJS, and
   c. The 3rd sheet, for archive of the DJPU.
(2) SP3HL-BJS shall be made in accordance with the format as listed in Appendix III, which constitutes an integral and inseparable part of this Regulation of the Minister of Finance.

Part Five
Recording of Grants in the form of Goods / Services / Securities to KPPN

Article 21

(1) PA / KPA shall propose MPHL-BJS over all goods
expenditures for inventory recording of the grant or capital expenditure for recording of the fixed assets / other assets of grant or capital expenditure, the grant, and Direct Grant Revenues in the form of goods / services / securities from both foreign and domestic grantors at the value of goods / services / securities as listed in SP3HL-BJS in the current fiscal year to the partner KPPN.

(2) The deadline of submission of the recording memo (1) shall be regulated in a Regulation of the Director General of Treasury.

(3) Over goods expenditures for inventory recording of the grant or capital expenditure for recording of the fixed assets / other assets of grant, the PA / KPA shall develop and deliver MPHL-BJS to the KPPN by enclosing:
   a. SPTMHL;
   b. SP3HL-BJS of the second sheet, and
   c. SPTJM.

(4) Based on the MPHL-BJS as referred to paragraph (3), the KPPN issues an approval to the MPHL-BJS in three copies with the following conditions:
   a. The 1st sheet, for the PA / KPA;
   b. The 2nd sheet, for the DJPU in this case the Directorate of Accounting Evaluation and Settlement enclosed with the copy of MPHL-BJS,
   c. and
   The 3rd sheet, for archive of the KPPN.

(5) Based on the approval to the MPHL-BJS, the KPPN posts the goods expenditures for inventory recording of the grant or capital expenditure for recording of the fixed assets / other assets of grant and the Grant Revenues.

(6) Based on the approval to the MPHL-BJS received from the KPPN, the PA / KPA posts the goods expenditures for inventory recording of the grant or capital expenditure for recording of the fixed assets / other assets of grant.

Article 22

(1) If the minister / head of agency / office head / WU as the PA / KPA of the grantee cannot produce an estimated fair value of goods / services / securities
received as referred to Article 19 paragraph (5),
over the Direct Grant Revenues registration number
application is not proposed and endorsement is not
carried out to both of the DJPU and the KPPN.
The Direct Grant Revenues as referred to paragraph
(1), shall be adequately disclosed on the CaLK.

CHAPTER VI
SANCTIONS
Article 23

(1) K / L receiving grants in the form of money, goods,
   services and securities and does not propose for
   registration and / or endorsement shall be subject
to administrative sanctions.

(2) Grants that are directly received by the K / L and do
    not managed according to this Regulation of the
    Minister of Finance shall become the grantee's responsibility.

CHAPTER VII
INELIGIBLE GRANT REVENUES
Article 24

(1) In the event of ineligibility on Grant Revenues that are
    not proposed for registration and / or endorsement
    by the K / L, the state does not bear upon the
    ineligiblenumber of the said Grant revenues.

(2) In the event of ineligibility on Grant Revenues that
    have been proposed for registration and endorsement
    by the K / L, the state could bear upon the ineligible
    number through DIPA of relevant K / L.

CHAPTER VIII
TRANSITIONAL PROVISIONS
Article 25
(1) For Direct Grant Revenues in the form of goods / services / securities that have been received before the enactment of this Regulation of the Minister of Finance and endorsed by the DJPU, reendorsement based on this Regulation of the Minister of Finance is not required.

(2) Direct Grant Revenues as referred to paragraph (1) shall be recorded by the KPPN based on this Regulation of the Minister of Finance.

Article 26

For Direct Grant Revenues in the form of goods / services / securities that have been received before the enactment of this Regulation of the Minister of Finance but not yet endorsed by the DJPU, the endorsement shall be carried out based on this Regulation of the Minister of Finance.

CHAPTER IX
CLOSING PROVISIONS

Article 27

At the time this Regulation of the Minister of Finance comes into force, Regulation of the Minister of Finance Number 255/PMK.05/2010 on Procedures for Endorsement of Realized Revenues and Expenditures Sourced from Foreign / Domestic Grants Directly Received By Ministries / Agencies in the Form of Money shall be revoked and declared null and void.

Article 28

This Regulation of the Minister of Finance shall come into force on the date of its promulgation. For public cognition, 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 November 30, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On November 30, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed,
AMIR SYAMSUDDIN
STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 763

Appendix ....................