CONSIDERING:

1. That in reporting the assets of the Contractor of Cooperation Contract in the Financial Statement of the Central Government in an orderly and accountable manner, it needs the guidelines for accounting and reporting of assets of the Contractor of Cooperation Contract;
2. Act Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to the Republic of Indonesia Number 4286);
3. Act Number 1 of 2004 concerning State Treasury (State Gazette of the Republic of Indonesia Year 2004 No. 5, Supplement to the Republic of Indonesia Number 4355);
4. Act Number 20 Year 2008 concerning Micro, Small and Medium Enterprises (State Gazette of the Republic of Indonesia Year 2008 Number 93, Supplement to State Gazette of the Republic of Indonesia Number 4866);
5. Act Number 10 Year 2010 on the State Revenue and Expenditure Budget for Fiscal Year 2011 (State Gazette of the Republic of Indonesia Year 2010 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 5167);
6. Presidential Decree No. 56 / P of 2010;
7. Minister of Finance Regulation No. 128/PMK.06/2007 concerning Receivables Management of the State, as
amended by Regulation of the Minister of Finance Number 88/PMK.06/2009;

DECIDES:

To stipulate: REGULATION OF MINISTER OF FINANCE CONCERNING COMPLETION OF GOVERNMENT AGENCIES THAT MANAGED ACCOUNTS RECEIVABLE / ACCOUNTS RECEIVABLE ADMINISTERED BY STATE AFFAIRS COMMITTEE / DIRECTORATE GENERAL OF STATE PROPERTY.

Article 1

In this regulation of minister of finance the following meanings:

1. Government agencies Receivables are Central Government Receivables.

2. Micro is a productive enterprise owned by individuals and / or private business entities that meet the criteria as defined in the Micro Act Number 20 Year 2008 on Micro, Small, and Medium business.

3. Small Enterprise is economically productive stand-alone, carried by an individual or business entity that is not a subsidiary or branch company, is not owned, controlled, or a part, either directly or indirectly from Medium or Large Enterprises that meet the criteria of Business minor as defined in Act Number 20 Year 2008 concerning Micro, Small, and Medium Enterprises.

4. Medium Enterprises are economically productive stand-alone, which done by individual or business entity that is not a subsidiary or branch company owned, controlled, or a part, either directly or indirectly with Small Enterprise or Large Enterprises with the amount of net worth or annual sales turnover as referred to in the Act Number 20 Year 2008 concerning Micro, Small, and Medium enterprises.

Article 2

(1) The scope of the settlement in the Minister of Finance receivables include receivables:

a. Micro, Small and Medium Enterprises (SMEs) in the state ministries / agencies the non-ministerial government / state institutions, and

b. in the form of Simple / Very Simple mortgage loans (KPR RS / RSS); the management is already submitted to the Committee for State Receivables Affairs / Directorate General of State (PUPN / DJKN).

(2) SME Receivables referred to in paragraph (1) letter A consists of receivables in the form of non-tax revenue
and APBN financing.

(3) Receivables referred to in paragraph (1) does not include accounts receivable which is a former bank loan assets in liquidation are managed / maintained by PUPN / DJKN.

Article 3

(1) Settlement of receivables referred to in Article 2 paragraph (1) is given to:
   a. Insurers Debt natural or legal persons / business entities that do business with the micro, small, or medium with the most credit limit Rp5.000.000.000, 00 (five billion rupiahs).
   b. Debt Insurers that received mortgage loans Simple / Very Simple House (RS KPR / RSS) to the credit limit at most 100,000,000, 00 (one hundred million rupiahs).

(2) In the case of receivables from ex-National Banking Restructuring Agency, other than the provisions referred to in paragraph (1) applies the following provisions:
   a. receivables is not supported by the collateral;
   b. collateral does not cover the debt;
   c. collateral exhausted, or
   d. collateral has no economic value.

Article 4

(1) In the case of receivables backed by collateral, the amount of debt that must be paid by the Insurer Debt after being given a waivers of at least equal to the value of the collateral.

(2) Exempted from the provisions referred to in paragraph (1), the amount of debt that must be repaid after receiving waivers can be lower than the value of the collateral in the event the collateral has been auctioned 2 (two) times or more, but not sold.

Article 5

(1) Settlement of receivables given to Insurer Debt referred to in Article 2, including the provision of:
   a. waivers from the rest of the debt, interest, penalties, and fees / other fees payable Insurers must be completed;
   b. debt relief for the principal is the same percentage to the percentage of payments made prior to January 1, 2011 against The principal debt;
c. additional waivers repayment if done in time as follows:
   1. until July 2011, by 25% (twenty five percent) of the remaining principal debt after being granted waivers;
   2. August to September 2011, 20% (twenty percent) of the remaining principal debt after being granted waivers;
   3. October through to December 20, 2011, by 10% (ten percent) of the remaining principal debt after being given waivers.

(2) The number of waivers granted for the completion of receivables as described in paragraph (1) does not exceed 10,000,000,000, 00 (ten billion rupiahs) each Insurer Debt.

(3) Debt Insurers who have not paid before January 1, 2011 only granted waivers all interest, penalties, and costs / expenses.

(4) Example calculation of settlement receivables included in the Attachment of this Regulation, which is an integral part of this regulation.

Article 6

Administrative Fees Receivable Management of the State, are charged according to the provisions of the legislation.

Article 7

(1) Settlement of accounts set out in this Regulation of minister of finance given to the Insurer Debt apply for no later than December 1, 2011 to the Head of the State Property Office and Auction.

(2) Insurers debt, which has been granted approval granting waivers, must pay Their obligations at least 1 (one) month after the approval letter set, except for:
   a. the petition submitted on December 1, 2011, repayment conducted at the latest on December 20, 2011.
   b. collateral has been announced for the auction, payment be made at least 3 (three) days prior to the auction.

(3) In the event of redemption payments referred to in paragraph (2) letter b, PUPN / DJKN obliged to cancel the auction and announced as the implementation Auction Announcement has been done before.

Article 8

The application referred to in Article 7 paragraph (1) may only be submitted 1 (one) time
Article 9

(1) Insurers debt, which debt relief has been granted approval before this Regulation of minister of finance applies, debt settlement can be granted waivers by regulation of the Minister of Finance.

(2) Granting relief debt settlement referred to in paragraph (1) conducted on the remaining amount owed at the time of the petition is filed.

(3) concerning appeals for is approved waivers, repayment obligations conducted as referred to in Article 7, paragraph (2).

Article 10

In terms of debt Insurers are not meeting their obligations after the approval is given as referred to in Article 7 (2), debt relief settlement agreement that has been given off.

Article 11

Debt Insurer has paid equal to or exceeds the principal loan until January 1, 2011 granted waivers entire remaining debt interest, penalties, and costs / expenses.

Article 12

Regulation of the Minister of Finance, come into force on the date of promulgation.

for public cognizance, it is ordered to promulgation the regulation of Minister of Finance be promulgated in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta
on July 8, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On July 8, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR
DIRECTORATE GENERAL OF OIL AND GAS OF THE MINISTRY OF EMR
BUDGET YEAR XXXX

We have/have not reviewed the financial statement of the Directorate General of Oil and Gas of the Minister of EMR as the Accounting Unit of the State General Treasurer’s Budget User Proxy for the Assets of the Contractor of Cooperation Contract for Budget Year .......... in the form of Balance Sheet as of Date ........, Budget Realization Report and Notes on Financial Statements for the period ended on that date are in accordance with the Review Standards on the financial statement of State Ministry/Institution. All information contained in financial statement are presented by the management of Directorate General of Oil and Gas as the Accounting Unit of the State General Treasurer’s Budget User Proxy for the Assets of the Contractor of Cooperation Contract.

Review aims to provide a limited confidence concerning the accuracy, reliability, and validity of information and appropriateness of recognition, measurement and reporting of transactions with Government Accounting Standards. Review has a much narrower scope than the scope of an audit conducted in accordance with relevant regulations in order to state opinions on the financial statement entirely. Therefore, we do not give such opinions.

Based on our review, there are no differences that make us confident that the financial statement that we mentioned above is not presented in accordance with Act No. 1 Year 2004 concerning State Treasury, Government Regulation Number 71 Year 2010 concerning Governmental Accounting Standards and other relevant regulations.

Name of City, Date-Month-Year
Position Name of Signatory,

Name of Signatory
NIP of Signatory

MINISTER OF FINANCE,

AGUS D.W. MARTOWARDOJO
STATEMENT OF RESPONSIBILITY

The contents of financial statement of Work Unit of Directorate General of Oil and Gas as the Accounting Unit of the State General Treasurer's Budget User Proxy for the Assets of the Contractor of Cooperation Contract (adjusted to each accounting unit) consisting of: Budget Realization Report, Balance Sheet and Notes on Financial Statement for Budget Year ....... as attached, are the responsibilities of us.

The Financial Statement has been prepared based on an adequate internal control system, and its contents have presented information on the implementation of budget and financial position appropriately in accordance with Government Accounting Standards.

name of city, date-month-year
Head of Work Unit
........................

MINISTER OF FINANCE,

AGUS D.W. MARTOWARDOJO