

ATTACHMENT :

Decision of the Chairman of Capital
Market and Financial Institutions
Supervisory Agency

Number : Kep-395/BL/2008

Date : October, 6, 2008

**RULE NUMBER X.J.2 : PERIODIC REPORT OF ACCOUNTANT'S
ACTIVITIES**

1. In this rule, the meaning of:
 - a. Periodic Report of Accountant's Activities is a report that contains information on activities related to accountant's assignments including its professional assignments within one year period since 1 April until 31 March or since being registered with the Capital Market and Financial Institutions (CMFISA) if his/her registration is under one year.
 - b. Client is a Person that has been granted license, approval, and registration by CMFISA as a well as any Person who has submitted a registration statement or any Person whose registration statement have been declared effective.
2. Accountant who is registered with CMFISA is required to submit Periodic Report of Accountant's Activities on client's assignments including:
 - a. The report of attestation services with an opinion, which is submitted using form number: X.J.2-1, attachment 1;
 - b. The report of attestation services without an opinion, which is submitted using form number: X.J.2-2, attachment 2; and
 - c. The report of non attestation services, which is submitted using form number: X.J.2-3, attachment 3.
3. The reports as referred to in point 2 of this rule must be submitted every year to CMFISA no later than the 15th April of the following year.

In the event that the 15th April is a holiday then the Periodic report of Accountant's Activities is submitted on the next following working day.
4. Periodic Report of Accountant's Activities must be enclosed with a report in the digital form and completed with a statement letter about the validity of data and information that is reported using form number X.J.2-4, attachment 4.
5. In the event that the accountant works at an accountant public firm having more than one partner registered with CMFISA, then their Periodic Report of Accountant's Activities may be submitted together with a complementary letter that is signed by the leading partner of the respective public accountant firm.
6. By no means of undermining Criminal Provisions in Capital Market, CMFISA may impose sanctions on any violations of this rule, as well as on any Person that causes the violations to occur.

Enacted in : Jakarta
Date : October, 6, 2008
Chairman of Capital Market and Financial
Institutions Supervisory Agency

Signed

A. Fuad Rahmany
NIP. 060063058

Based on the original documents
Head of General Affairs Division

Signed

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