

**MINSITRY OF FINANCE OF REPUBLIC OF INDONESIA**  
**CAPITAL MARKET SUPERVISORY AGENCY**

**DUPLICATE OF**  
**DECISION OF CHAIRMAN OF CAPITAL MARKET SUPERVISORY AGENCY**  
**NUMBER: KEP-21/PM/2004**

**CONCERNING**

**ACCOUNTING FOR INVESTMENT FUND**

**CHAIRMAN OF CAPITAL MARKET SUPERVISORY AGENCY,**

Considering : that in order to enhance the disclosure quality and control in administration of investment fund management, it is deemed necessary to amend Decision of Bapepam Chairman Number Kep-98/PM/1996 concerning Accounting for Investment Fund;

In view of : 1. Law Number 8 of 1995 Concerning Capital Market (Statute Book Year 1995 Number 64, Supplement to the Statute Book Number 3608);

2. Government Regulation Number 45 of 1995 Concerning Capital Market Organization (Statute Book Year 1995 Number 86, Supplement to Statute Book Number 3617) as amended to Government Regulation Number 12 of 2004 (Statute Book Year 2004 Number 27 Supplement to Statute Book Number 4372);

3. Government Regulation Number 46 of 1995 concerning Capital Market Formal Investigative Procedure (Statute Book Year 1995 Number 87, Supplement to Statute Book Number 3618 );

4. President of Indonesia Decree Number 7/M of 2000;

**HAS DECIDED:**

To issue : **DECISION OF THE CHAIRMAN OF CAPITAL MARKET SUPERVISORY AGENCY CONCERNING ACCOUNTING FOR INVESTMENT FUND**

Article 1

Provisions concerning Accounting for Investment Fund are regulated in Rule Number VIII.G.8 as stipulated in the attachment of this Decision.

Article 2

With the enactment of this Decision, the Decision of Chairman of Bapepam Number: Kep-98/PM/1996 dated 28 May 1996, is declared revoked.

**MINISTRY OF FINANCE OF REPUBLIC OF INDONESIA**  
**CAPITAL MARKET SUPERVISORY AGENCY**

Article 3

This Decision shall become effective since the date of its promulgation

Enacted in : Jakarta  
Date : 28 May 2004

Chairman Of Capital Market Supervisory Agency

Signed

**Herwidayatmo**  
NIP. 060065750

Based on the original documents  
Acting Executive Secretary

**Robinson Simbolon**  
NIP 060047831