

**TECHNICAL GUIDELINES
REPORTING OF FOREIGN EXCHANGE ACTIVITIES
CONDUCTED BY NON-FINANCIAL COMPANIES**

I. GENERAL INSTRUCTIONS

A. Definitions

1. Foreign Exchange Activities are transfers of financial assets and liabilities between residents and non-residents, including transfers between residents of foreign financial assets and liabilities.
2. Foreign Financial Assets (FFA) are Company assets comprising claims on non-residents, whether in foreign currency or in rupiahs, including but not limited to equity participation in overseas companies, deposits at overseas banks, holdings of securities issued by non-residents, and current accounts at overseas banks.
3. Foreign Financial Liabilities (FFL) are Company liabilities comprising liabilities to non-residents, whether in foreign currency or in rupiahs, including but not limited to loans from other countries, accounts payable to overseas companies, and debt securities owed to non-residents.
4. Residents are persons, legal entities, or other entities domiciled or planning to be domiciled in Indonesia for no less than 1 (one) year, including diplomatic representation and diplomatic staff of the Republic of Indonesia stationed overseas.

Resident individuals include but are not limited to:

- a. Indonesian Citizens, including Indonesian citizens in other countries for education, research, medical treatment, diplomatic duties, and other official duties.
- b. Foreign Citizens holding documentary permission to reside in Indonesia, such as KIMS (Temporary Residency Card) or KITTAS (Limited Residency Card).

Resident legal entity or other entity includes but is not limited to:

- a. The Government of the Republic of Indonesia, whether central government or regional governments, including representatives of agencies or institutions of the Government of the Republic of Indonesia domiciled in other countries, such as embassies, consulates, educational offices, and trade offices.
 - b. Non-profit agencies or institutions established under the auspices of the Government of the Republic of Indonesia, such as the Indonesian Institute of Sciences (LIPI).
 - c. Business entities domiciled in Indonesia including offices of foreign business entities in Indonesia, for example, oil/gas production sharing contractors operating with the Government, and offices of international airlines.
5. Non-residents are individuals, legal entities, or other entities not domiciled in Indonesia or planning to be domiciled in Indonesia for less than 1 (one) year.

Non-resident individuals include but are not limited to:

- a. Foreign Citizens, including Foreign Citizens in Indonesia not holding documentary permission for residence or in Indonesia for education, research, medical treatment, diplomatic duties, or other official duties.

- b. Indonesian Citizens residing outside Indonesia on a permanent basis or for more than one year, such as overseas Indonesian Workers, not including Indonesian Citizens outside Indonesia for education, research, medical treatment, diplomatic duties, and other official duties.

Non-resident legal entities or other entities include but are not limited to:

- a. Foreign governments, including representatives of foreign government agencies or institutions domiciled in Indonesia, such as embassies, consulates, educational offices, and trade offices.
- b. International non-profit agencies or institutions and non-profit agencies or institutions established under the auspices of foreign governments, including their representatives domiciled in Indonesia, such as the ASEAN Secretariat, WHO, UNICEF, and USAID.
- c. Business entities domiciled in other countries, including offices of Indonesian business entities in other countries.

B. Principles Applied in Preparation and Delivery of Reports

1. The report on Foreign Exchange Activities shall be prepared according to the reporting format stipulated by Bank Indonesia. Each report consists of one or more records containing fields of information and data that must be reported.
2. Information and data in the Transaction Report shall use the codes stipulated by Bank Indonesia, except for transaction value.
3. Transaction values in the Transaction Report shall be reported in the currency of origin of each transaction or converted into USD, rounded to the nearest full unit. If a transaction is converted into USD, the value shall be converted at the conversion rate on the date

of the transaction or at the conversion rate at the end of the month in which the transaction occurred. The conversion rate shall correspond to the rate used by the reporting Company for its financial statement.

4. Each transaction, subject to a minimum threshold of USD1,000.- or equivalent, must be reported in detail according to the type of underlying transaction, while each transaction of less than USD1,000.- or equivalent may be reported on an aggregated basis using a special code (Code 1000 for Receipt/Recognition of Accounts Receivable and Code 2000 for Settlement/Recognition of Accounts Payable).
5. In the Position Report, FFA/FFL values shall be reported in the USD currency, rounded to the nearest full dollar. If an FFA and/or FFL position is not denominated in USD, the Company shall convert the value into USD at the exchange rate on the date of the transaction or at the exchange rate at the end of the month in which the transaction occurred. If the reporting Company experiences difficulties in determining these conversion rates, it may use the conversion rate at the end of the reporting period. The conversion rate shall correspond to the rate used by the reporting Company for its financial statement.
6. In the Position Report, the beginning FFA and/or FFL position in the reporting period after addition or subtraction for changes in FFA and/or FFL during one reporting period must be equal to the FFA and/or FFL position at the end of the reporting period. The end FFA and/or FFL position for the previous reporting period must be equal to the beginning FFA and/or FFL position in the following reporting period.

7. Changes in the FFA and/or FFL positions in the Position Report shall represent the debit and credit entries recorded disaggregated by:
- a. Account entries, i.e., debit and credit entries arising from transactions, and
 - b. Other entries, i.e., debit and credit entries not resulting from transactions, such as valuation, changes in exchange rate, and write off of accounts receivable, including corrections made in respect to a Position Report for a previous period.

The value of debit and credit entries in item a shall be reported as a total (gross), i.e., total debit entries and total credit entries during the reporting period. Other entries in item b shall be reported in net terms (net difference between debit and credit entries), i.e., net debit or net credit.

8. For a reporting Company having its head office in Indonesia, the Report shall consolidate the Foreign Exchange Activities conducted by the head office and other offices domiciled in Indonesia. For a reporting Company having its head office outside Indonesia, the Report shall consolidate the Foreign Exchange Activities conducted by all offices or each office of the reporting Company domiciled in Indonesia.
9. Reports on Foreign Exchange Activities to Bank Indonesia shall be delivered as follows:
- a. For a reporting Company having its head office in Indonesia, reports shall be delivered by the head office.
 - b. For a reporting Company having its head office outside Indonesia, reports shall be delivered by each office of the reporting Company or the coordinating office of the reporting Company domiciled in Indonesia.

II. TYPE AND SCOPE OF REPORTS

A report on Foreign Exchange Activities by a reporting Company consists of the Transaction Report (monthly) and Position Report (semi-annual). The Transaction Report and Position Report cover the following information and data:

A. Transaction Report

1. Types of Transaction Report

Transaction Report consists of 2 (two) types:

- a. Report of Receipts and/or Payments through Overseas Current Accounts (OCAs) held by the reporting Company.

The report on receipts and/or payments through OCAs encompasses the beginning and end balances and all receipts and/or payments conducted through OCAs held by the reporting Company, including both receipts and/or payments to residents and non-residents.

Example 1:

Company X has an OCA at Bank A in New York with an beginning balance in October 2003 of USD1,000,000.-. During that month, transaction results in the addition of USD100,000.- In addition, Company X also holds a current account at Bank B in Jakarta , and another transaction results in the addition of USD50,000.- to the current account of reporting Company X at Bank B in Jakarta.

In this example, provided that there are no other transactions that may affect the outcome, the figures that must be reported for the October 2003 reporting period are the USD1,000,000.- beginning balance in the OCA in New York, the transactions resulting in the

USD100,000.- addition to the OCA at Bank A in New York, and the end balance of USD1,100,000.-.

Example 2:

Company Y has an OCA at Bank B in Singapore with an beginning balance in November 2003 of SGD 10,000,000.- During November 2003, 2 transactions result in the addition of SGD5,000,000.-. SGD3,000,000.- of this amount originates from Bank C in New York and SGD2,000,000.- originates from Bank D in Jakarta.

In this example, provided that there are no other transactions that may affect the outcome, the figures that must be reported for the November 2003 reporting period are the transactions not conducted through domestic banks, i.e., the beginning balance of SGD10,000,000.-, the SGD3,000,000.- transaction originating from Bank C in New York, and the end balance of SGD15,000,000.-.

b. Report of Recognition of Accounts Payable/Receivable Settled by Netting/Offsetting through Inter Company/Office Accounts (ICAs)

The report of recognition of accounts payable/receivable through ICAs refers to the comprehensive recognition of accounts payable and receivable settled by netting/offsetting between the reporting Company and one or more affiliates of the reporting Company domiciled overseas.

Example 3:

In October 2003, reporting Company X recognizes payables from import of USD1,000,000.- and receivables from export of USD1,750,000.- incurred with company 'Kr' in South Korea. It is agreed that the payables and receivables will be settled by netting.

In the above example, provided that there are no other transactions that may affect the outcome, the figures that must be reported for the October 2003 reporting period is the recognition of the USD1,000,000.- payables (imports) and recognition of the USD1,750,000.- receivables (exports).

Example 4:

Reporting Company A exports to Company B in Germany. Reporting Company A requests Company C in Japan to claim payment for these exports from Company B. Reporting Company A and Company C are affiliates and have an agreement for settlement of payables and receivables by netting.

In this example, reporting Company A must report the recognition of receivables from exports to Company B.

2. Scope of Transaction Report

The scope of detail of information and data presented in Transaction Reports is described as follows:

a. Type of Transaction

Type of transaction consists of information on the background to the transaction conducted by the reporting Company.

b. Counterparty

Counterparties are parties conducting transactions with the reporting Company, disaggregated by country and financial relationship as follows:

1) Country

Country is the country of domicile of the counterparty of the reporting Company based on the definition of Resident/Non-resident.

2) Financial Relationship

Financial relationship consists of Affiliated and Non-Affiliated.

a) Affiliated means capital/share ownership ties with the counterparty at no less than 10% or that the reporting Company and the counterparty are in the same group.

Affiliated is disaggregated into:

(1) Overseas shareholders (P), defined as non-residents holding a minimum of 10% capital/shares in the reporting Company.

(2) Overseas affiliated company (T), defined as another company outside Indonesia in which at least 10% of capital/shares are held by the reporting Company.

(3) Overseas company in the same group (G), defined as another company outside Indonesia that does not have capital/share ownership ties or has capital/share ownership ties with the reporting Company at less than 10%, but is a part of the same group as the reporting Company.

b) Non-affiliated (N) is the case in which there are no capital/share ownership ties or there are capital/ownership ties of less than 10% between the reporting Company and non-resident, and the reporting Company and the counterpart are not part of the same group. Non-affiliated includes ties between residents without regard to the extent of capital/share ownership.

c. Transaction Value

Transaction value is the value of receipts/payments or recognition of accounts payable and receivable incurred from transactions conducted by the reporting Company with the counterparty. Each transaction, subject to a minimum threshold of USD1,000.- or equivalent, must be reported in detail according to the type of underlying transaction, while each transaction of less than

USD1,000.- or equivalent may be reported on an aggregated basis using a special code (Code 1000 for Receipt/Recognition of Accounts Receivable and Code 2000 for Payment/Recognition of Accounts Payable).

B. Position Report

1. Types of Position Report

The Position Report consists of 2 (two) types:

- a. Position Report on FFAs and/or FFLs Effective as Claims and/or Liabilities of the reporting Company (On Balance Sheet Position Report).

The On Balance Sheet FFA and/or FFL Position Report covers the beginning position in the reporting period, bookkeeping entries during 1 (one) reporting period, and the end position in the reporting period for all FFAs and/or FFLs held by the reporting Company. The beginning position in the reporting period is the FFA and/or FFL position of the reporting Company at the beginning of the reporting period or the end of the previous reporting period. The end position in the reporting period is the FFA and/or FFL position of the reporting Company at the end of the reporting period. Bookkeeping entries are changes in the FFA and/or FFL position of the reporting Company during 1 (one) reporting period, classified into two groups as follows:

- 1) Transaction Entries, i.e., bookkeeping entries resulting from transactions, which cover:
 - a) Debit Entries, i.e., addition to the FFA position or subtraction from the FFL position incurred by transactions.
 - b) Credit Entries, i.e., subtraction from the FFA position or addition to the FFL position incurred by transactions.
- 2) Other Entries, i.e., net debit/credit entries to the FFA and/or FFL positions not incurred by transactions, such as valuation,

exchange rate movement, and payables/receivables write-off, as well as corrections to a Position Report for a previous period.

b. Position Report for FFA and/or FFL Commitments and Contingencies (Commitments and Contingencies Position Report)

The Position Report for Commitments covers the position at the end of the reporting period for all claims and/or liabilities of the reporting Company in respect of non-residents arising from agreements or contracts representing commitments that are unilaterally irrevocable and must be fulfilled if mutually agreed terms are met.

The Position Report for Contingencies covers the position at the end of the reporting period for all claims and/or liabilities of the reporting Company in respect of non-residents contingent on the occurrence or non-occurrence of one or more future events.

2. Scope of Position Report

a. Scope of Position Report for on balance sheet items

The Position Report for on balance sheet items of the reporting Company is disaggregated by type of account as follows:

1) Foreign Financial Assets (FFA)

a) Cash on hand in foreign currency (Bank Notes)

Refers to all cash on hand in foreign currency, whether in bank notes or in coins, not including current accounts and deposits at banks or other institutions.

b) Foreign current accounts

Refers to all current accounts held by the reporting Company at overseas banks.

c) Deposits at overseas institutions

Refers to all deposits held by the reporting Company at overseas financial or non-financial institutions in the form of savings deposits, deposits on call, time deposits, certificates of deposit, deposits at overseas affiliated companies, rental deposits, and margin deposits.

d) Accounts receivable and prepayments – non-residents

Refers to all accounts receivable from non-residents and prepayments to non-residents in respect to trade in goods and services, such as trade receivables and prepayments for imports.

Accounts receivable and prepayments – non-residents are disaggregated into accounts receivable from and prepayments to affiliated non-residents and to non-affiliated non-residents.

Accounts receivable and prepayments - affiliated are disaggregated into accounts receivable from and prepayments to overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

e) Loans to non-residents

Refers to all loan principal extended to non-residents, consisting of loan principal to affiliates and non-affiliates.

Loan principal extended to affiliates is disaggregated into loan principal extended to overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

f) Securities issued by non-residents

Refers to all securities issued by non-residents and held by the reporting Company, consisting of shares and debt instruments (whether traded on the money market or capital

market), such as bonds, medium term notes, commercial paper, and other debt instruments.

These debt instruments are disaggregated into short term, i.e., debt instruments with original maturity up to one year, and long term, i.e., debt instruments with original maturity of more than one year.

Securities issued by non-residents are disaggregated into affiliated and non-affiliated securities.

Affiliated securities are disaggregated into securities issued by overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

g) Equity participation - non-residents

Refers to all equity participation by the reporting Company in non-residents in the form of paid up capital and consists of equity participation in affiliates and non-affiliates. Equity participation in affiliates is disaggregated into equity participation in overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

h) Profits reinvested in non-residents

Refers to the portion of profits reinvested by the reporting Company in non-residents, and consists of profits reinvested in affiliates and in non-affiliates.

Profits reinvested in affiliates are disaggregated into profits reinvested in overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

i) Dividend/profit and interest claims - non-residents

This item comprises all dividends/profits and interest on loans and debt instruments effective as claims of the reporting Company on non-residents.

j) Other claims - non-residents

This item comprises all claims of the reporting Company on non-residents other than the accounts described above.

2) Foreign Financial Liabilities (FFL)

a) Accounts payable and prepayments - non-residents

Refers to all accounts payable to and prepayments received from non-residents in respect to trade in goods and services, such as trade payables and prepayments received for exports.

Accounts payable and prepayments – non-resident are disaggregated into accounts payable to and prepayments by affiliated non-residents and non-affiliated non-residents.

Accounts payable to and prepayments by affiliates are disaggregated into accounts payable to and prepayments from overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

b) Short term borrowings - non-residents

Refers to all loan principal on borrowings with a term of up to 1 (one) year received by the reporting Company from non-residents, aggregated by loan principal on borrowings from banks and non-bank parties.

Loan principal on short term non-bank borrowings is disaggregated into loan principal on affiliated and non-affiliated borrowings.

Loan principal on short term non-bank affiliated borrowings is disaggregated into loan principal on short term borrowings from overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

c) Long term borrowings - non-residents

Refers to all loan principal on borrowings with a term of more than 1 (one) year received by the reporting Company from non-residents, aggregated by loan principal on borrowings from banks and from non-bank parties.

Loan principal on long term non-bank borrowings is disaggregated into loan principal on affiliated and non-affiliated borrowings.

Loan principal on long term non-bank affiliated borrowings are disaggregated into loan principal on long term borrowings from overseas shareholders, from overseas affiliated companies, and from overseas companies in the same group.

d) Debt instruments issued to non-residents

Refers to all debt instruments issued and incurring liability for the reporting Company to non-residents. These debt instruments may comprise money market securities and capital market securities, such as commercial paper, promissory notes, and bonds.

These debt instruments are aggregated by short term debt instruments, i.e., with original maturity of up to one year, and long term debt instruments, i.e., with original maturity of more than one year.

Debt instruments issued by non-residents are disaggregated into affiliated and non-affiliated debt instruments.

Debt instruments issued by affiliates are disaggregated into debt instruments issued by overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

e) Paid up capital from non-residents

Refers to all paid up capital received by the reporting Company from non-residents, aggregated by paid up capital from banks and from non-bank parties.

Paid up capital from non-bank parties is disaggregated into paid up capital from affiliates and from non-affiliates.

Paid up capital from affiliated non-bank parties is disaggregated into paid up capital from overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

f) Profits reinvested by non-residents

Refers to the portion of profits of the reporting Company not distributed as dividends to non-resident shareholders and consists of profits reinvested by affiliated and non-affiliated non-residents.

Profits reinvested by affiliated non-residents is disaggregated into profits reinvested by overseas shareholders, overseas affiliated companies, and overseas companies in the same group.

In the event that a reporting Company incurs a loss, the booked loss shall notwithstanding be reported in the profits reinvested account, preceded by a negative sign (“-”).

g) Dividend/profit and interest liabilities - non-residents

This item comprises all dividends/profits and interest on borrowings and debt instruments effective as liabilities of the reporting Company to non-residents.

h) Other liabilities - non-residents

Refers to all liabilities of the reporting Company to non-residents not included in the accounts mentioned above.

b. Scope of Position Report for Commitments and Contingencies

The Position Report for Commitments and Contingencies is disaggregated into:

- 1) Short term commitment and contingent claims, (up to 1 year) and long term commitment and contingent claims (more than 1 year).
- 2) Short term commitment and contingent liabilities, and long term commitment and contingent liabilities (more than 1 year).

III. FORMAT AND PROCEDURE FOR COMPLETION OF REPORT

The report format for Foreign Exchange Activities is set out in Forms LLD-C00, LLD-C01, LLD-C02, LLD-D01, and LLD-D02 presented in Appendix a, Appendix c, Appendix d, Appendix e, and Appendix f.

The LLD-C00 form is used for the General Information on the reporting Company and contains information on the reporting period (month and year), identity, contact person, type of report, and names and signatures of persons responsible for the report. The LLD-C00 form is to be completed in full only for the report on Foreign Exchange Activities delivered for the first time to Bank Indonesia. In subsequent reports, Form LLD-C00 may be filled in completely in respect of Company Identity or may be filled in for the Company code and taxpayer's ID number (NPWP), while contact person, type of report, and names and signatures of the persons responsible for the report must in any case be entered in full. In the event of any change in the identity of the reporting Company and the Contact Person, the reporting Company shall inform Bank Indonesia in writing of the latest information.

Form LLD-C00 must be completed for each delivery of Transaction Report and/or Position Report. The Transaction Report is submitted using Forms

LLD-C01 and LLD-C02, while the Position Reports is submitted using Forms LLD-D01 and LLD-D02.

Each Form for the Transaction Report and Position Report contains space for information on the reporting Company code, reporting period, and report code to be filled in as follows:

- Reporting Company code

Fill in according to the reporting Company code number issued by Bank Indonesia.

- Reporting period

Fill in according to the month and year of the reporting period.

- Report code

Fill in '1' for First Periodic Report, i.e., the first report delivered for a reporting period. Fill in '2' for Corrections Report, i.e., report superseding a previously delivered report. For Transaction Reports only, fill in '3' for Zero Report, i.e., if no activity in Foreign Exchange Activities has taken place during the reporting period.

A. Transaction Reports

1. Form LLD-C01

Form LLD-C01 is used for reporting receipts and/or payments through OCAs, in detail as follows:

Beginning Position:

Fill in the beginning position for the reporting period, which is the end position for the previous reporting period.

Column (1): Number

Fill in according to the record number for the transaction.

Column (2): Transaction Code

Fill in according to the Transaction Codes (TCs) provided in Appendix g. TCs for receipts begin with the digit '1' and for payments begin with the digit '2'.

Each transaction of less than USD1,000.- or equivalent may be reported on an aggregated basis using TCs 1000 (receipts) and TCs 2000 (payments), or fill in the assigned code.

Column (3): Country Code of Counterparty

Fill in the country code for domicile of the counterparty of the reporting Company as listed in Appendix h.

In the case of receipts and/or payments using TCs 1000/2000, TCs 1129/2129, and TCs 1139/2139, this column may be filled with X or the assigned code.

Column (4): Financial Relationship Code

Fill in code P for overseas shareholders, T for overseas affiliated company, G for overseas company in the same, and N for non-affiliated.

In the case of receipts and/or payments using TCs 1000/2000, TCs 1129/2129, and TCs 1139/2139, this column may be filled with X or the assigned code.

Column (5): Currency Code

Fill in the currency of origin in the transaction as listed in Appendix h or converted into USD.

Column (6): Value

Fill in the value of the receipt and/or payment, rounded to the nearest full unit.

During one reporting period, several transactions in Foreign Exchange Activities may be aggregated if they have the same transaction code, counterparty codes (country and financial

relationship), and currency code, or may be reported on a per transaction basis.

End Position:

Fill the end position for the reporting period, which is the beginning position for the subsequent reporting period.

2. Form LLD-C02

Form LLC-C02 is used for reporting the recognition of payables/receivables settled on a netting/offsetting basis through ICAs, in detail as follows:

Column (1): Number

Fill in according to the record number for the transaction.

Column (2): Transaction Code

Fill in according to the Transaction Codes (TCs) provided in Appendix g. TCs for recognition of accounts receivable begin with the digit '1' and for recognition of accounts payable begin with the digit '2'.

Each transaction of less than USD1,000.- or equivalent may be reported on an aggregate basis using TCs 1000 (recognition of receipts) and TCs 2000 (recognition of payments) or fill in the assigned code.

Column (3): Country Code of Counterparty

Fill in the country code for domicile of the counterparty of the reporting Company as listed in Appendix h. For recognition of accounts payable and/or recognition of accounts receivable that use TCs 1000/2000 and TCs 1139/2139, this column may be filled with X or fill in the assigned code.

Column (4): Financial Relationship Code

Fill in code P for overseas shareholders, code T for overseas affiliated companies, code G for overseas companies in the same

group, and code N for non-affiliates. For recognition of accounts payable and/or recognition of accounts receivable that use TCs 1000/2000 and TCs 1139/2139, this column may be filled with X or fill in the assigned code.

Column (5): Currency Code

Fill in the currency of origin in the transaction as listed in Appendix h or converted into USD currency.

Column (6): Value

Fill in the value of recognition of accounts payable/receivable, rounded to the nearest full unit.

During one reporting period, several transactions involving Foreign Exchange Activities may be aggregated if they have the same transaction code, counterparty codes (country and financial relationship) and currency code, or reported on a per transaction basis

B. Position Report

1. Form LLD-D01

Form LLD-D01 is used for the Position Report for on balance sheet, in detail as follows:

Column (1): Account Type

Use as provided

Column (2): Account Code

Use as provided

Column (3): Beginning Position

Fill in position for each account of the reporting Company at the beginning of the reporting period, rounded to the nearest full USD.

Column (4): Debit Entries

Fill in the gross addition to position for each FFA account or subtraction from position for each FFL account of the reporting Company incurred by transactions during 1 (one) reporting period, rounded to the nearest USD.

Column (5): Credit Entries

Fill in the gross subtraction from position for each FFA account or addition to position for each FFL account of the reporting Company incurred by transactions during 1 (one) reporting period, rounded to the nearest USD.

Column (6): Other Entries

Fill in the net subtraction or addition value in the position for each FFA and/or FFL account of the reporting Company not incurred by transactions during the reporting period, rounded to the nearest USD. Other entries are preceded by a “+” sign in the case of net debit (addition to FFA position or subtraction from FFL position) and a “-” sign for net credit (addition to FFL position or subtraction from position FFA position).

Column (7): End Position

Fill in with the position for each type of FFA and/or FFL account of the reporting Company at the end of the reporting period, rounded to the nearest full USD.

2. Form LLD-D02

This form is used for the Position Report for Commitments and Contingencies, and is divided into 2 columns as follows:

Column (1): Account Type

Use as provided.

Column (2): End Position

Fill in the position for each FFA and/or FFL account of the reporting Company at the end of the reporting period, rounded to the nearest full USD.

IV. REPORTING PROCEDURE

Each delivery of a Transaction Report and/or Position Report to Bank Indonesia must be accompanied by Form LLD-C00.

A. Transaction Report

1. The Transaction Report comprises Form LLD-C01 and Form LLD-C02.
2. A reporting Company shall deliver Form LLD-C01 if it conducts transactions through OCAs and shall deliver Form LLD-C02 if it conducts transactions through ICAs.
3. In the event that a reporting Company conducts transactions only through OCAs or only through ICAs during one reporting period, the reporting Company is required to deliver only the form applicable to the transactions conducted in Foreign Exchange Activities.

Example 5:

In September 2003, reporting Company A conducted transactions in Foreign Exchange Activities through OCAs only. In this example, for the September 2003 reporting period, reporting Company A is required to deliver Form LLD-C01 only and is not required to deliver Form LLD-C02.

4. In the event that a reporting Company does not conduct transactions in Foreign Exchange Activities through OCAs and ICAs during a reporting period, the reporting Company is only required to deliver

Form LLD-C00 with the digit '3' entered in the report code column (Zero Report) and is not required to deliver Form LLD-C01 and Form LLD-C02.

5. In the event that a reporting Company has more than one OCA, Foreign Exchange Activities through these OCAs may be reported on an aggregated basis or be disaggregated by OCA subject to the following:
 - a. A reporting Company that delivers an aggregated Report on Transactions through OCAs is not required to report transactions conducted among its OCAs.
 - b. A reporting Company that delivers disaggregated Reports on Transactions through OCAs (one for each OCA) is required to report on additions and subtractions to each OCA arising from transactions conducted among its OCAs.
6. In the event that a reporting Company makes corrections to a Position Report previously delivered to Bank Indonesia, the reporting Company shall resubmit the forms and records (information and data) in full for the Transaction Reports with the digit '2' entered in the report code column and corrected records marked *).

Example 6:

Company X delivered a Report on Transactions through OCAs (comprising 10 records) and ICAs (comprising 5 records), but has subsequently identified errors in 2 records in the Report on Transactions through ICAs. Accordingly, Company X is required to resubmit the forms and records (information and data) in full, including the items not corrected (the Report on Transactions through OCAs comprising 10 records) and the corrected items

(Report on Transactions through ICAs comprising 5 records), with the 2 corrected records marked *).

B. Position Report

1. The Position Report comprises Form LLD-D01 and Form LLD-D02.
2. The reporting Company shall deliver Form LLD-D01 if it has on Balance Sheet FFA/FFL positions and shall deliver Form LLD-D02 if has FFA/FFL positions comprising Commitments/Contingencies.
3. In the event that a reporting Company has only on Balance Sheet FFA/FFL positions or has only FFA/FFL positions comprising Commitments/Contingencies during a reporting period, the reporting Company is required to submit only the form applicable to its FFA/FFL positions.
4. In the event that the reporting Company has made corrections to a Position Report previously delivered to Bank Indonesia, the reporting Company shall resubmit the Position Report with the digit '2' entered in the report code column and corrected records marked *).