



REGULATION OF THE REGENCY OF BOGOR NUMBER 1 OF 2023
ON
CORPORATE SOCIAL RESPONSIBILITY

BY THE BLESSINGS OF ALMIGHTY GOD

REGENT OF BOGOR,

Considering : a. that in order to realize increased welfare and prosperity of society as well as sustainability of environmental functions in Bogor Regency, the Local Government is obligated to regulate regulations on corporate social responsibility;
b. that the Company as a partner of the Local Government has an obligation to implement the principles of corporate social responsibility for community empowerment;
c. that Regulation of the Regency of Bogor Number 6 of 2013 on Corporate Social Responsibility is deemed no longer in compliance with legal developments and societal needs so that it needs to be replaced with a new regional regulation;
d. that based on the considerations as referred to in point a, point b and point c, it is necessary to issue Regional Regulation on Corporate Social and Environmental Responsibility.

Observing : 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 14 of 1950 on Establishment of Regency Regions within the Province of West Java (State Bulletin of the Republic of Indonesia of 1950 Number 8), as amended by Law Number 4 of 1968 on Establishment of Purwakarta Regency and Subang Regency by Amending Law Number 14 of 1950 on Establishment of Regency Regions within the Province of West Java (State Gazette of the Republic of Indonesia of 1968 Number 31, Supplement to the State Gazette of the Republic of Indonesia Number 2851);
3. Law Number 25 of 2004 on National Development Planning System (State Gazette of the Republic of Indonesia of 2004 Number 104, Supplement to the State Gazette of the Republic of Indonesia Number 4421);
4. Law Number 25 of 2007 on Investment (State Gazette of the Republic of Indonesia of 2007 Number 67, Supplement to the State Gazette of the Republic of Indonesia Number 4724) as amended by Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation (State Gazette of

the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841);

5. Law Number 26 of 2007 on Spatial Planning (State Gazette of the Republic of Indonesia of 2007 Number 68, Supplement to the State Gazette of the Republic of Indonesia Number 4725) as amended by Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation (State Gazette of the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841);
6. Law Number 40 of 2007 on Limited Liability Companies (State Gazette of the Republic of Indonesia of 2007 Number 106, Supplement to the State Gazette of the Republic of Indonesia Number 4756) as amended by Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation (State Gazette of the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841);
7. Law Number 14 of 2008 on Public Information Transparency (State Gazette of the Republic of Indonesia of 2008 Number 61, Supplement to the State Gazette of the Republic of Indonesia Number 4846);
8. Law Number 20 of 2008 on Micro, Small and Medium Enterprises (State Gazette of the Republic of Indonesia of 2008 Number 93, Supplement to the State Gazette of the Republic of Indonesia Number 4866) as amended by Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation (State Gazette of the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841);
9. Law Number 4 of 2009 on Mineral and Coal Mining (State Gazette of the Republic of Indonesia of 2009 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 4959) as amended by Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation (State Gazette of the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841);
10. Law Number 14 of 2009 on Social Workers (State Gazette of the Republic of Indonesia of 2009 Number 182, Supplement to the State Gazette of the Republic of Indonesia Number 6397);
11. Law Number 32 of 2009 on Environmental Protection and Management (State Gazette of the Republic of Indonesia of 2009 Number 140, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as amended by Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation (State Gazette of the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841);
12. Law Number 12 of 2011 on Legislation Making (State Gazette of 2011 Number 82, Supplement to the State Gazette Number 5234) as amended several times, last by Law Number 13 of 2022 on the Second Amendment to Law

Number 12 of 2011 on Legislation Making (State Gazette of the Republic of Indonesia of 2022 Number 143, Supplement to the State Gazette of the Republic of Indonesia Number 6801);

13. Law Number 23 of 2014 on Local Governments (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended by Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation (State Gazette of the Republic of Indonesia of 2022 Number 238, Supplement to the State Gazette of the Republic of Indonesia Number 6841);
14. Government Regulation Number 47 of 2012 on Social and Environmental Responsibility of Limited Liability Companies (State Gazette of the Republic of Indonesia of 2012 Number 89, Supplement to the State Gazette of the Republic of Indonesia Number 5303);
15. Government Regulation Number 7 of 2021 on Ease, Protection and Empowerment of Cooperatives and Micro, Small and Medium Enterprises (State Gazette of the Republic of Indonesia of 2021 Number 17, Supplement to the State Gazette of the Republic of Indonesia Number 6619);
16. Regulation of the Regency of Bogor Number 6 of 2012 on Investment (Regional Gazette of the Regency of Bogor of 2012 Number 5, Supplement to the Regional Gazette of the Regency of Bogor Number 66);

With the Joint Approval of
THE REGIONAL HOUSE OF THE REPRESENTATIVES OF THE REGENCY OF
BOGOR
and
THE REGENT OF BOGOR

To issue : HAS DECIDED:
REGIONAL REGULATION ON CORPORATE SOCIAL AND
ENVIRONMENTAL RESPONSIBILITY.

CHAPTER I GENERAL PROVISIONS

Article 1

In this Regional Regulation:

1. Regency Area means the Bogor Regency area.
2. Local Government means the Regent as the administering element of Local Government which leads the implementation of government affairs which are the authority of the autonomous region.
3. Regent means the Regent of Bogor.
4. Regional House of Representatives (*Dewan Perwakilan Rakyat Daerah*), hereinafter abbreviated as DPRD, means a regional people's representative institution whose position is as an organizing element of Regional Government.

5. Local Governments means the administration of government affairs by the Local Government and DPRD according to the principle of autonomy and assistance duties with the principle of the widest possible autonomy within the principle system of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution.
6. Regional Development Planning, Research and Development Agency (*Badan Perencanaan Pembangunan, Penelitian dan Pengembangan Daerah*), hereinafter referred to as Bappedalitbang, means the Regional Development Planning, Research and Development Agency of the Regency of Bogor.
7. Head of the Agency means the Head of the Regional Development Planning, Research and Development Agency of the Regency of Bogor.
8. Corporate Social Responsibility (*Tanggung Jawab Sosial dan Lingkungan Perusahaan*), hereinafter abbreviated as TJSRP, means the Company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment which is beneficial for both the company itself, the local community and society in general.
9. Company means a Limited Liability Company, State-Owned Enterprise, Local-Owned Enterprise which is a legal entity in accordance with the provisions of legislation.
10. Community empowerment means a community development activity that must be carried out systematically, planned and directed to increase community access to achieve better social, economic conditions and quality of life when compared to development activities.
11. Community means all parties, both citizens and residents, as individuals, groups and legal entities whose position is to be beneficiaries, either directly or indirectly.
12. Rights mean something that will be obtained because they have carried out their responsibilities.
13. Obligation means something that must be done because of one's duties and authority.

CHAPTER II

PRINCIPLES, PURPOSES, OBJECTIVES AND TARGETS

Article 2

The principles of TJSRP are:

- a. legal certainty;
- b. public interest;
- c. justice;
- d. togetherness;
- e. participative;
- f. aspirational;
- g. communicative;
- h. professional;
- i. transparency;
- j. accountability;

- k. sustainable and environmentally friendly;
- l. independence; and
- m. benefit.

Article 3

The purposes of regulating TJSLP are to:

- a. increase Company awareness of the implementation of TJSLP in the Region;
- b. fulfill the development of legal needs in society regarding TJSLP;
- c. strengthen TJSLP arrangements which have been regulated in various legislation in accordance with the relevant Company's business activities; and
- d. provide direction for implementing TJSLP in a harmonious, balanced and synergistic manner with Regional development programs.

Article 4

The objectives of regulating TJSLP are:

- a. realizing legal certainty for the Company in implementing TJSLP;
- b. having directed and integrated implementation of TJSLP between Local Government and Companies in accordance with community needs;
- c. establishing good relations between the Company and the Local Government and the community;
- d. achieving increased company participation in the development process and improving community welfare; and
- e. increasing the quality of life and environmental sustainability which is beneficial for the Company, Community, Local Government and parties related to the Company's operations throughout the Regional area.

Article 5

- (1) The TJSLP targets include the community and environment around the location of the Company's activities.
- (2) In addition to the community and environment around the location of the Company's activities as referred to in section (1), the TJSLP program targets may also include communities outside the location of the company's activities.

CHAPTER III IMPLEMENTATION

Part One General

Article 6

- (1) The Local Government facilitates the implementation of TJSLP in the Region.

- (2) The implementation of TJSLP as referred to in section (1) is carried out for:
 - a. accelerating community economic growth;
 - b. helping to reduce poverty;
 - c. improving access and quality of education;
 - d. maintaining sustainable environmental functions in the region;
 - e. improving health quality;
 - f. disaster response management;
 - g. religious affairs; and
 - h. arts and culture.
- (3) The stages of implementing TJSLP as referred to in section (1) consist of:
 - a. planning;
 - b. implementation; and
 - c. reporting.
- (4) Each Company as a legal subject implements TJSLP according to the company's capabilities.
- (5) The TJSLP as referred to in section (1) is an obligation for the Company which is budgeted for and calculated as company costs, the implementation of which is carried out by taking into account propriety and fairness.

Part Two Planning

Article 7

- (1) Planning for the implementation of TJSLP is the Company's responsibility which is carried out in the form of:
 - a. preparing and designing the TJSLP program in accordance with TJSLP principles and community culture by taking into account the Local Government policies and legislation; and
 - b. growing and developing a network system of cooperation and partnerships with other parties.
- (2) The preparation of the TJSLP implementation plan as referred to in section (1) is adjusted to the Local Government program.
- (3) Planning can be done through mapping of:
 - a. needs and potential of local communities;
 - b. impact of a company's business operations or activities of organizations to society and the environment;
 - c. business/organizational activity risks;
 - d. local wisdom;
 - e. aspirations of the program beneficiary community; and
 - f. national/regional development needs and directions.
- (4) The mapping as referred to in section (3) may use data collected by the Company, originating from within the Company, the Government and/or Local Government and/or other sources.

Article 8

In preparing the TJSLP implementation plan as referred to in Article 7, it is obligated to consider:

- a. Regional vision and mission; and
- b. suggestions directly from the community.

Article 9

The preparation of the TJSLP implementation plan as referred to in Article 7 is carried out through the following approach:

- a. participative;
- b. partnership;
- c. according to the Company's capabilities; and
- d. determining activities based on priorities.

Article 10

- (1) Development programs that can be financed through TJSLP funds include:
 - a. environmental, which is directed at maintaining environmental functions and its management;
 - b. education, which is directed at achieving zero dropout rates for primary education, secondary education, and/or higher education to improve the quality of education;
 - c. health, which is directed at providing health insurance for all the poor and/or disadvantaged communities, providing and improving health facilities and infrastructure;
 - d. social, which is directed at improving the social function of society; and
 - e. other development programs agreed by the Company with the Local Government.
- (2) Regional Apparatus in charge of regional development planning together with other relevant Regional Apparatus inventory, verify and provide development program data as referred to in section (1) for access by the Company.

Part Three

Mechanisms and Procedures

Article 11

Mechanisms and procedures for implementing the TJSLP program, namely:

- a. the company fills out the expression of interest form and determines the program through the Facilitation Team;
- b. the facilitation team prepares a TJSLP Program collaboration plan;
- c. the company concerned implements the TJSLP Program in accordance with the collective agreement and/or cooperation agreement; and
- d. the facilitation team can carry out program assistance, in the form of monitoring and evaluation.

Part Four

Reporting

Article 12

- (1) Companies that have implemented TJSLP activities report the implementation of TJSLP to the Regent through the TJSLP Facilitation Team.
- (2) The report as referred to in section (1) contains at least:
 - a. brief description of the implementation and results of TJSLP implementation;
 - b. total costs;
 - c. implementing partners;
 - d. documentation of implementation and results of TJSLP implementation;
 - e. statement from the target recipient of TJSLP implementation that the activity has been carried out; and
 - f. program constraints/obstacles.
- (3) The report as referred to in section (2) is submitted regularly every year.
- (4) The Company submits the report as referred to in section (2) to be included in the TJSLP information system.

CHAPTER IV
INSTITUTIONAL

Part One
Facilitation Team

Article 13

- (1) The Regent forms a TJSLP Facilitation Team.
- (2) Membership of the TJSLP Facilitation Team as referred to in section (1) consists of elements from local government, companies, academics and representatives of community leaders.
- (3) The TJSLP Facilitation Team as referred to in section (1) is determined by a Regent Decision.
- (4) The TJSLP Facilitation Team holds office for a period of 5 (five) years and an evaluation is carried out at the end of each year.
- (5) The TJSLP Facilitation Team as referred to in section (1) is assisted by a secretariat which is functionally carried out by Regional Apparatus in charge of Regional development planning.

Article 14

- (1) The TJSLP Facilitation Team as referred to in Article 13 is tasked with:
 - a. compiling, formulating and coordinating the TJSLP program as a Regional development plan document;
 - b. recommending Local Government programs that can be assisted by TJSLP funds to the Company;
 - c. facilitating companies that will implement the TJSLP program;
 - d. developing partnerships with the Company;
 - e. recording, documenting and publishing all TJSLP programs carried out by the company;

- f. carrying out control and evaluation of TJSLP implementation;
- g. facilitating the initiation of the formation of the TJSLP Implementation Forum proposed by several Companies; and
- h. accommodating community aspirations as a form of community participation regarding the implementation of TJSLP.

(2) The TJSLP Facilitation Team reports the results of the implementation of the tasks as referred to in section (1) to the Regent and the Company implementing the TJSLP program periodically every 6 (six) months with a copy to the DPRD as a supervisory function.

(3) In the framework of the supervisory function as referred to in section (2), the DPRD as long as necessary may request information and clarification from the TJSLP Facilitation Team regarding the implementation of TJSLP duties.

Article 15

Further provisions regarding the formation, composition of membership and duties of the Facilitation Team as referred to in Article 13 and Article 14 are determined by a Regent Decision.

Part Two Corporate Social and Environmental Responsibility Forum

Article 16

(1) Several Companies can form a TJSLP Forum to align the implementation of the TJSLP program in a planned, integrated, efficient and synergistic manner with Local Government programs.

(2) The formation of the TJSLP Forum as referred to in section (1) can be facilitated by the Local Government.

(3) The formation of the TJSLP Forum as referred to in section (1) is reported to the Regional Apparatus in charge of Regional development planning.

Article 17

(1) The Local Government, through the TJSLP Facilitation Team, conveys the development program and priority scale to the Company as material for planning the TJSLP program.

(2) The Company as referred to in section (1) submits the TJSLP plan, implementation and evaluation of each TJSLP Forum member company to the Regional Apparatus in charge of Regional development planning.

CHAPTER V INFORMATION SYSTEMS

Article 18

(1) Regional Apparatus in charge of regional development planning builds an information system for implementing TJSLP.

- (2) The TJSLP implementation information system as referred to in section (1) is built to:
 - a. make it easier for the public and companies to obtain information about the TJSLP program; and
 - b. increase transparency and accountability in the implementation of TJSLP.
- (3) The information system for implementing TJSLP as referred to in section (1) can be in the form of a website-based application on a network, Android and/or other similar applications.
- (4) The TJSLP information system at least contain data of:
 - a. TJSLP implementing company;
 - b. program and location of activities;
 - c. target group;
 - d. category and type of TJSLP;
 - e. stakeholders; and
 - f. program achievements and performance.

CHAPTER VI AWARDS

Article 19

- (1) The Local Government gives awards to Companies that carry out TJSLP activities in the Region.
- (2) The Awards as referred to in section (1) can be in the form of:
 - a. written appreciation;
 - b. announcements in mass media;
 - c. providing promotional space for the Company in certain places that are easily visible to the general public or public facilities owned by the Local Government; and/or
 - d. providing facilities based on the authority of the Local Government.
- (3) Further provisions regarding the procedures for giving awards and forms of awards as referred to in section (1) and section (2) are regulated by a Regent Regulations.

CHAPTER VII COMMUNITY PARTICIPATION

Article 20

- (1) The Community can participate in every stage of TJSLP implementation.
- (2) The community participation as referred to in section (1) takes the form of:
 - a. submission of TJSLP program proposals;
 - b. providing suggestions and opinions;
 - c. submission of information, complaints and/or reports; and
 - d. implementation of supervision.

CHAPTER VIII FOSTERING AND SUPERVISION

Article 21

- (1) The fostering and supervision of the implementation of TJSLP is carried out by the Head of the Agency.
- (2) Implementation of fostering as referred to in section (1) is carried out by:
 - a. counseling on the implementation of TJSLP provisions;
 - b. providing consultation and guidance on the implementation of TJSLP; and
 - c. facilitation and assistance in resolving problems/obstacles faced by the Company in realizing the TJSLP program.
- (3) Implementation of supervision as referred to in section (1) is carried out by:
 - a. verification;
 - b. monitoring and evaluation;
 - c. follow up on deviations from TJSLP provisions; and
 - d. evaluation of TJSLP implementation reports.
- (4) Further provisions regarding procedures for guidance and supervision are guided by the provisions of legislation.

CHAPTER IX
FUNDING

Article 22

- (1) Funding for the implementation of TJSLP is allocated from the budget determined by the company.
- (2) Every Company that carries out activities and/or businesses is obligated to implement TJSLP with funds budgeted and calculated as company funds, the implementation of which is carried out by taking into account propriety and fairness.

Article 23

The funding required to carry out facilitation, guidance, supervision and control of the implementation of the TJSLP Program is charged to the Local Budget.

CHAPTER X
SANCTIONS

Article 24

Companies that do not implement TJSLP are subject to sanctions in accordance with the provisions of legislation.

CHAPTER XI
TRANSITIONAL PROVISIONS

Article 25

At the time this Regional Regulation comes into force, all implementing provisions of Regulation of the Regency of Bogor Number 6 of 2013 on Corporate Social and Environmental Responsibility (Regional Gazette of the Regency of Bogor of 2013 Number 6, Supplement to the Regional Gazette of the Regency

of Bogor Number 75) are declared to remain in effect as long as does not conflict with this Regional Regulation.

CHAPTER XII CLOSING PROVISIONS

Article 26

Instructions for implementing this Regional Regulation must be established no later than 1 (one) year from the enforcement of this regional regulation.

Article 27

At the time this Regional Regulation comes into force, Regulation of the Regency of Bogor Number 6 of 2013 on Corporate Social and Environmental Responsibility (Regional Gazette of the Regency of Bogor of 2013 Number 6, Supplement to the Regional Gazette of the Regency of Bogor Number 75), is repealed and declared ineffective.

Article 28

This Regional Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Regional Regulation by its placement in the Regional Gazette of the Regency of Bogor.

Issued in Cibinong
on 31 March 2023
REGENT AD INTERIM OF
BOGOR,

Signed

IWAN SETIAWAN

Promulgated in Cibinong
on 31 March 2023
REGIONAL SECRETARY OF THE REGENCY OF BOGOR,

Signed

BURHANUDDIN

REGIONAL GAZETTE OF THE REGENCY OF BOGOR OF 2023 NUMBER 1

Jakarta, 11 November 2025
Has been translated as an Official Translation
on behalf of the Minister of Law
of the Republic of Indonesia
DIRECTOR GENERAL OF LEGISLATION,



ELUCIDATION
OF
REGULATION OF THE REGENCY OF BOGOR
NUMBER 1 OF 2023

ON

CORPORATE SOCIAL RESPONSIBILITY

I. GENERAL

Corporate Social Responsibility, or popularly known as Corporate Social Responsibility, is essentially a form of corporate responsibility and commitment to participate in building the community and surrounding environment.

It cannot be denied that the Corporate Social Responsibility (CSR) program has enormous potential in supporting and ensuring sustainable development in Bogor Regency as long as it is managed and regulated well, through a participatory and aspirational approach to potential elements in the community.

The regulation of Corporate Social Responsibility (CSR) through Law Number 40 of 2007 on Limited Liability Companies and Government Regulation Number 47 of 2012 on Social Responsibility of Limited Liability Companies mandates that companies are required to implement the TJSLP program by allocating funds that are calculated as company costs. Law Number 19 of 2003 on State-Owned Enterprises and its implementing regulations require SOEs to implement a partnership and community development Program (*Program kemitraan dan bina lingkungan*) or PKBL, which is determined based on a GMS resolution. Furthermore, Law Number 25 of 2007 on Investment requires every investor in Indonesia to carry out corporate social responsibility, respect the cultural traditions of the

community around the location of the investment business activity and comply with all provisions of legislation.

International Organization for Standardization as the parent organization of international standards issued a guide for the implementation of Corporate Social Responsibility (CSR) called ISO 2600: Guidance Standard on Social Responsibility which covers 7 (seven) main issues, namely: 1. Community Involvement and Development 2. Consumer issues 3. Fair Operating Practices 4. The Environment 5. Labor practices 6. Human Rights 7. Governance Organizations.

The environment in the context of sustainable development. In conducting their business, companies not only have economic, social, environmental, and legal obligations, but also ethical ones. Business ethics are behavioral guidelines for businesses, enabling them to distinguish between what is right and what is wrong, what is permissible and what is not. Commitment and concern for the surrounding community and the environment, including natural resources, can be interpreted very broadly. However, in short, it can be understood as increasing the role and placement of a company organization within a social community in various efforts for the mutual benefit of the company, the community, and the environment.

For companies, the advantages and benefits of TJSRP are to maintain and boost awareness of the importance of Corporate Social Responsibility (TJSRP) which is becoming a global trend along with the increasing concern of companies and the community, especially stakeholders. Corporate social responsibility is called TJSRP, a concept of corporate concern to contribute to the community so that its social and economic life improves by maintaining the reputation and image of the company's name, obtaining a license to operate socially, reducing the company's business risks, expanding access to resources for business operations, opening wider market opportunities, reducing costs related to environmental impacts, improving relations with stakeholders and the government, increasing employee morale and productivity and opportunities to receive awards. For the community, TJSRP is useful for protecting and welfare of the community in social, economic and environmental comfort dimensions and reducing disparities. Those principles form the basis for establishing regional regulations concerning corporate social and environmental responsibility in Bogor Regency.

II. ARTICLE BY ARTICLE

Article 1

Sufficiently clear.

Article 2

Sufficiently clear.

Article 3

Sufficiently clear.

Article 4

Sufficiently clear.

Article 5

Section (1)

TJSLP programs primarily target communities surrounding the company's environment. However, they do not preclude opportunities for communities outside the company's area, as needed.

Section (2)

Sufficiently clear.

Article 6

Section (1)

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

This provision is intended to ensure collaboration between local governments and companies implementing TJSLP so that there is no duplication of program activities funded by different funding sources.

Section (4)

Sufficiently clear.

Section (5)

Sufficiently clear.

Article 7

Sufficiently clear.

Article 8

Sufficiently clear.

Article 9

Sufficiently clear.

Article 10

Sufficiently clear.

Article 11

Sufficiently clear.

Article 12

Sufficiently clear.

Article 13

Sufficiently clear.

Article 14

Sufficiently clear.

Article 15

Sufficiently clear.

Article 16

Sufficiently clear.

Article 17

Sufficiently clear.

Article 18

Sufficiently clear.

Article 19

Sufficiently clear.

Article 20

Sufficiently clear.

Article 21

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Article 22

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Article 23

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Article 24

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Article 25

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Article 26

Sufficiently clear.

Article 27

Sufficiently clear.

Article 28

Sufficiently clear.