



MINISTER OF FINANCE
REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 35/PMK.02/2011

CONCERNING

PROCEDURES FOR CALCULATION, PROVISION, DISBURSEMENT, AND
ACCOUNTABILITY OF STATE BUDGET FUNDS OF WHICH ACTIVITIES
ARE EXECUTED BY PT ASKES (PERSERO)

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE,

- Considering:
- a. that in order to conduct a health insurance program carried out by PT Askes (Persero), it is necessary to allocate funds to pay health insurance contributions, health care benefits for veterans of non veteran benefits, health care insurance program for Ministers and Specific Officials, health care insurance program for Chairman, Vice Chairman , and Members of the House of Representatives, Regional Representatives Council, the Supreme Audit Board, the Judicial Commission, Constitutional Court Judge, and Chief Justice of the Supreme Court as well as assistance for catastrophic care and advanced medical equipment through the State Budget;
 - b. that in order to improve provisions regarding procedures for calculation, provision, disbursement, and accountability of State Budget funds of which activities are carried out by PT Askes (Persero), it is necessary to readjust the procedures for calculation, provision, disbursement, and accountability of State Budget funds of which activities are carried out by PT Askes (Persero) which had previously been regulated in the Regulation of the Minister of Finance Number 05/PMK.02/2009;
 - c. that based on the considerations as referred to in a and b, it is necessary to stipulate Regulation of the Minister of Finance concerning Procedures for Calculation, Procurement, Disbursement, and Accountability of State Budget Funds of which Activities are Carried out by PT Askes (Persero);

- In View of: : 1. Act Number 5 Ptps Year 1964 concerning the Granting of Awards/Benefits to the Nationality/Independence Movement Pioneers (State Gazette of the Republic of Indonesia Year 1964 Number 19, Supplement to State Gazette of the the Republic of Indonesia Number 2636);
2. Act Number 7 Year 1967 concerning Veterans of the Republic of Indonesia (State Gazette of the Republic of Indonesia Year 1967 Number 17, Supplement to State Gazette of the Republic of Indonesia Number 2826);
3. Act Number 8 Year 1974 concerning the Fundamentals of Civil Service (State Gazette of the Republic of Indonesia Year 1974 Number 55, Supplement to State Gazette of the Republic of Indonesia Number 3041) as amended by Act Number 43 Year 1999 (State Gazette of the Republic of Indonesia Year 1999 Number 169, Supplement to State Gazette of the Republic of Indonesia Number 3890);
4. Act Number 17 Year 2003 concerning State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);
5. Act Number 1 Year 2004 concerning State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
6. Act Number 15 Year 2004 concerning Audit of State Financial Management and Accountability (State Gazette of the Republic of Indonesia Year 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);
7. Act Number 36 Year 2009 concerning Health (State Gazette of the Republic of Indonesia Year 2009 Number 114, Supplement to State Gazette of the Republic of Indonesia Number 5063);
8. Act Number 10 Year 2010 concerning State Revenues and Expenditures 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);
9. Government Regulation Number 69 Year 1991 concerning Health Care for Civil Servants, Pension Recipients, Veterans, Independence Pioneers and their Families (State Gazette of the Republic of Indonesia Year 1991 Number 90, Supplement to Additional State Gazette of the Republic of Indonesia Number 3456);
10. Government Regulation Number 28 Year 2003 concerning Government's Subsidies and Contributions In Implementation of Health Insurance for Civil Servants and Pension Recipients (State Gazette of the Republic of Indonesia Year 2003 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4294);
11. Presidential Decree Number 42 Year 2002 concerning Guidelines for

Implementation of State Revenues and Expenditures Budget (State Gazette of the Republic of Indonesia Year 2002 Number 73, Supplement to State Gazette of the Republic of Indonesia Number 4212) as amended several times, most recently by Presidential Decree Number 53 Year 2010;

12. Presidential Regulation Number 10 Year 2009 concerning Health Care Insurance for Ministers and Specific Officials;
13. Presidential Decree Number 56/P Year 2010;
14. Presidential Regulation Number 88 Year 2010 concerning Health Care Insurance for Chairman, Vice Chairman, and Members of the House of Representatives, Regional Representatives Council, the Supreme Audit Board, the Judicial Commission, Constitutional Court Judge and Chief Justice of the Supreme Court;
15. Regulation of the Minister of Finance Number 134/PMK.06/2005 concerning Guidelines for Payment in Implementation of State Revenues and Expenditures Budget;
16. Regulation of the Minister of Finance Number 196/PMK.05/2008 concerning Procedures for Preparation and Presentation of Financial Statements for Subsidy Expenditures and Other Spending in Budget Division of Financing and Calculation;

DECIDES:

To stipulate: : REGULATION OF THE MINISTER OF FINANCE CONCERNING PROCEDURES FOR CALCULATION, PROVISION, DISBURSEMENT, AND ACCOUNTABILITY OF STATE BUDGET FUNDS OF WHICH ACTIVITIES ARE EXECUTED BY PT ASKES (PERSERO).

Article 1

In this Regulation of the Minister of Finance:

1. The State Budget funds of which Activities are Executed by PT Askes (Persero) means funds sourced from State Budget allocated to pay Health Insurance Contributions, Health Care Benefits for Veterans of Non Veterans Benefits, Health Care Insurance Program for Ministers and Specific Officials, Health Care Insurance Program for Chairman, Vice Chairman, and Members of the House of Representatives, Regional Representatives Council, the Supreme Audit Board, the Judicial Commission, Constitutional Court Judge, and Chief Justice of the Supreme Court as well as Assistance for Catastrophe Care and Advanced Medical Devices.
2. Health Insurance Contributions mean contributions of funds provided by the government every month for the provision of health insurance for the Civil Servants and Pension Recipients, including Ministers and Specific Officials, as well as Chairman, Vice Chairman, and Members of the House of Representatives, Regional Representatives Council, the State Audit Board, the Commission Judicial, Constitutional Court

Judge, and Chief Justice of the Supreme Court.

3. Health Care Benefits for Veterans of Non Veteran Benefits, hereinafter referred to as Health Care Benefits for Veterans of Non Veteran Benefits, mean contributions paid by the government to an organizing agency of health care for veterans and their families who have not obtained veteran benefits, including widows/widowers/orphans of Veterans of Non-Veteran Benefits.
4. Assistance for Catastrophe Care and Advanced Medical Devices means contribution of funds provided by the government every year for the provision of health insurance for Civil Servants, Pension Recipients, and Veterans and their families who have not obtained the Veteran Benefits, including widows/widowers/ orphans of Veterans of Non Veteran Benefits.
5. PT Askes (Persero) means an organizing agency executing the implementation of health insurance for Civil Servants, Pension Recipients, Veterans, Independence Pioneers and their families, Ministers and Specific Officials, as well as Chairman, Vice Chairman, and Members of the House of Representatives, Regional Representatives Council, the Supreme Audit Board, the Judicial Commission, Constitutional Court Judge, and Chief Justice of the Supreme Court.
6. Civil Servants mean prospective Civil Servants, Civil Servants, and State Officials as referred to in Act Number 8 Year 1974 concerning the Fundamentals of Civil Service, as amended by Act Number 43 Year 1999.
7. Veterans mean veterans as referred to in Act Number 7 Year 1967 concerning the Veterans of the Republic of Indonesia.
8. Independence Pioneers mean Independence Pioneers as referred to in Act Number 5 PTps Year 1964 concerning the Granting of Awards/Benefits to the Nationality/Independence Movement Pioneers.
9. Health Care Insurance Program for Ministers and Specific Officials means health care provided with the highest-care facilities during their carrying out their duties.
10. Health Care Insurance Program for Chairman, Vice Chairman, and Members of the House of Representatives, Regional Representatives Council, the Supreme Audit Board, the Judicial Commission, Constitutional Court Judge, and Chief Justice of the Supreme Court means health care provided with the highest-care facilities during their carrying out their duties.
11. Pension Recipients mean:
 - a. Civil Servants who have quitted with pension rights;
 - b. Members of the TNI, Indonesian Police and Civil Servants within the Ministry of Defense, TNI and Indonesian Police who have quitted

with pension rights;

c. State Officials who have quitted with pension rights, including members of the Regional Representative Council;

d. Widows or widowers or orphans of the Civil Servants, Members of the TNI, Indonesian Police and Civil Servants within the Ministry of Defence, TNI and Indonesian Police and State Officials who have pension rights, including members of the Regional Representatives Council.

12. Family means wife or husband and children who are still as dependents according to laws and regulations in the field of Civil Servant.

Article 2

1. In order to manage the State Budget Funds of which Activities are Executed by PT Askes (Persero), the Minister of Finance as the Budget User shall appoint Director-General of Treasury as the Budget User Proxy, hereinafter referred to as KPA.
2. Director General of Treasury may delegate authority of KPA to the relevant 2nd Echelon Official within the Directorate General of Treasury.

Article 3

1. PT Askes (Persero) proposes the need for State Budget funds of which Activities are Executed by PT Askes (Persero) every year to KPA no later than the end of February.
2. Based on the need for funds as referred to in paragraph (1), KPA shall propose State Budget Funds of which Activities are Executed by PT Askes (Persero) to the Minister of Finance in this matter Directorate General of Budget.
3. Based on the funding proposal as referred to in paragraph (2), the Minister of Finance in this matter Directorate General of Budget, KPA, and PT Askes (Persero) shall calculate the need for State Budget Funds of which Activities are Executed by PT Askes (Persero).
4. The results of the calculation as referred to in paragraph (3) shall be set forth in the official report signed by representatives of the Directorate General of Budget, KPA, and PT Askes (Persero).
5. Based on the official report as referred to in paragraph (4), the Directorate General of Budget shall allocate the State Budget funds of which Activities are Executed by PT Askes (Persero) in the Draft State Budget.

Article 4

1. Allocation of State Budget Funds of which Activities are Executed by PT Askes (Persero) shall be specified in State Budget in pertaining year.
2. Based on the allocation of funds as referred to in paragraph (1), the

Director General of Budget shall notify the ceiling for allocation of State Budget Funds of which Activities are Executed by PT Askes (Persero) to KPA.

Article 5

1. Based on the notification as referred to in Article 4 paragraph (2), KPA shall file the request for provision of State Budget Funds of which Activities are Executed by PT Askes (Persero) to the Director General of Budget.
2. Based on the request for provision of funds as referred to in paragraph (1), the Directorate General of Budget along with KPA shall conduct review of plans for using the allocation of State Budget funds of which Activities are Executed by PT Askes (Persero).
3. Based on the results of the review as referred to in paragraph (2), the Director General of Budget shall issue a Stipulation Letter of BUN Budget Work Plan for the purpose of State Budget Funds of which Activities are Executed by PT Askes (Persero).
4. Based on the Stipulation Letter of BUN Budget Work Plan as referred to in paragraph (3), KPA shall compile the concept of Budget Implementation Checklist (DIPA) and deliver it in writing to the Director General of Treasury for approval.

Article 6

In respect of disbursement of State Budget Funds of which Activities are Executed by PT Askes (Persero), KPA shall appoint:

- a. official authorized to perform actions that result in budget expenditures/person in charge of activities/commitment maker, hereinafter referred to as Commitment Making Official (PPK);
- b. official authorized to examine the bills to the State and sign a Payment Instruction (SPM), hereinafter referred to as SPM Signatory Official; and
- c. treasurer of expenditures.

Article 7

PT Askes (Persero) shall deliver the bill of State Budget Funds of which Activities are Executed by PT Askes (Persero) to KPA by enclosing:

- a. invoice/receipt, and
- b. Absolute Responsibility Statement signed by the official of PT. Askes (Persero), which is made according to the format as set out in Attachment I which is an integral part of this Regulation of the Minister of Finance.

Article 8

1. Based on the bill of State Budget Funds of which Activities are Executed by PT Askes (Persero) as referred to in Article 7, PPK shall issue and deliver the Request for Direct Payment (SPP-LS) to the SPM Signatory Official by enclosing:

- a. Statement of Expenditure Responsibility by PPK; and
 - b. invoice/receipt that has been approved by PPK.
2. In case that PPK is hindered, KPA can perform the duties of PPK.

Article 9

1. Based on SPP-LS as referred to in Article 8, the SPM Signatory Official shall issue and deliver SPM-LS to the Office of the State Treasury Services enclosed with Statement of Expenditure Responsibility.
2. Statement of Expenditure Responsibility as referred to in paragraph (1) shall be made according to the format specified in Attachment II which is an integral part of this Regulation of the Minister of Finance.

Article 10

Based on SPM-LS as referred to in Article 9, the Office of the State Treasury Services shall issue Fund Disbursement Instruction for PT Askes (Persero) at a designated bank account.

Article 11

The Disbursement of State Budget Funds of which Activities are Executed by PT Askes (Persero) which has been established in the State Budget is implemented every month at one-twelfth (1/12) of the ceiling.

Article 12

1. PT Askes (Persero) shall be solely responsible for the use of funds as referred to in Article 3 paragraph (1) it receives.
2. The use of the funds as referred to in paragraph (1) shall be audited by an auditor in accordance with the statutory provisions.

Article 13

1. KPA shall be responsible for distributing funds from the State Treasury to PT Askes (Persero).
2. Procedures for accountability of funds as referred to in paragraph (1) shall be implemented in accordance with the statutory provisions.

Article 14

1. In respect of the implementation of health services for Civil Servants, Pension Recipients and Health Care Benefits for Veterans of Non Veteran Benefits, Health Care Insurance Program for Ministers and Specific Officials, as well as Health Care Insurance Program for Chairman, Vice Chairman, and Members of the House of Representatives, Regional Representatives Council, the Supreme Audit Board, the Judicial Commission, Constitutional Court Judge, and Chief Justice of the Supreme Court and their Families, a monitoring team shall be formed to periodically conduct the monitoring and evaluation towards the implementation of health insurance services and provision of funds directly to PT Askes (Persero) used for payment of health services using advanced medical devices and/or catastrophic disease.

2. The results of monitoring and evaluation as referred to in paragraph (1) can be used by Directorate General of Budget as an input to propose the allocation of funds for Health Insurance Contributions, Health Care Benefits for Veterans of Non Veteran Benefits, Health Care Insurance Program for Ministers and Specific Officials, Health Care Insurance Program for Chairman, Vice Chairman, and Members of the House of Representatives, Regional Representatives Council, the Supreme Audit Board, the Judicial Commission, Constitutional Court Judge and Chief Justice of the Supreme Court as well as Assistance of Catastrophe Services and Advanced Medical Devices in the State Budget of next budget year by considering data of Veterans of Non Veteran Benefits from the Directorate General of Strength, Defence of the Ministry of Defence.
3. The Monitoring Team as referred to in paragraph (1) shall be formed by KPA and shall consist of officials of PT Askes (Persero), Directorate General of Budget-Ministry of Finance, Directorate General of Treasury-Ministry of Finance, and other relevant units/agencies as deemed necessary within the framework of monitoring and evaluation.

Article 15

For the purposes of budget planning in the next budget year, PT Askes (Persero) shall deliver audited financial statements to the Ministry of Finance in this matter Directorate General of Budget and Directorate General of Treasury.

Article 16

This Regulation of the Minister of Finance shall be applicable as long as funds for Health Insurance Contributions, Health Care Benefits for Veterans of Non Veteran Benefits, Health Care Insurance Program for Ministers and Specific Officials, Health Care Insurance Program for Chairman, Vice Chairman, and Members of the House of Representatives, Regional Representatives Council, the State Audit Board, Judicial Commission, Constitutional Court Judge and Chief Justice of the Supreme Court and Assistance of Catastrophe Services and Advanced Medical Devices are still budgeted/provided in the State Budget.

Article 17

With the enactment of this Regulation of the Minister of Finance, Regulation of the Minister of Finance Number 05/PMK.02/2009 concerning Procedures for Calculation, Provision, Disbursement, and Accountability of State Budget Funds of which Activities are Executed by PT Askes (Persero) shall be revoked and declared void.

Article 18

This Regulation of the Minister of Finance shall come into force on January 1, 2011.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on February 28, 2011

MINISTER OF FINANCE,

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on February 28, 2011

MINISTER OF LAW AND HUMAN RIGHTS,

Signed,

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 14

REGULATION OF THE MINISTER OF FINANCE NUMBER 35 / PMK.02/2011 CONCERNING PROCEDURES FOR CALCULATION, PROVISION, DISBURSEMENT, AND ACCOUNTABILITY OF STATE BUDGET FUNDS OF WHICH ACTIVITIES ARE EXECUTED BY PT ASKES (PERSERO)

FORMAT OF ABSOLUTE STATEMENT OF RESPONSIBILITY

LETTERHEAD OF PT ASKES (PERSERO)

ABSOLUTE STATEMENT OF RESPONSIBILITY

Number:.1.

The undersigned below:

Name :2.

Position :3.

Truly states that:

- 1. Disbursement of State Budget fund as stated in the Receipt Number..... (4), date (5), amounting to Rp. (6) will be paid in accordance with its designation;
- 2. As a party responsible for the activities, we are fully responsible for payment of State Budget fund of which activities are executed by PT Askes (Persero) to the entitled recipients;
- 3. If in the future there is an excess in disbursement of State Budget fund compared to the execution of payment as mentioned in point 1 and point 2, we are willing to deposit the said excess to the State Treasury, and
- 4. We will keep evidences of payment as mentioned in point 2 above appropriately for company's administrative completeness and purpose of inspection by functional officials.

In witness whereof we truly make this statement.

Jakarta..... . 7.

PT ASKES (Persero)

..... 8.

..... (9)

.....
(10)

.....
(11)

INSTRUCTION FOR FILLING OF
ABSOLUTE STATEMENT OF RESPONSIBILITY (SPTJM)

| NO. | DESCRIPTION |
|------|---|
| 1. | Filled with the serial number of SPTJM |
| 2. | Filled with full number of SPTJM maker |
| 3. | Filled with position of SPTJM maker |
| 4. | Filled with pertaining receipt number |
| 5. | Filled with the date of pertaining receipt |
| 6. | Filled with the amount of money in the pertaining invoice |
| 7. | Filled with the issuance date of SPTJM |
| 8. | Filled with the position of SPTJM signer |
| (9) | Filled with a signature along with official stamp on stamp duty in accordance with the provisions |
| (10) | Filled with the full name of SPTJM signer |
| (11) | Filled with employee number of SPTJM signer |

MINISTER OF FINANCE,

AGUS

D.W. MARTOWARDOJO

REGULATION OF THE MINISTER OF FINANCE NUMBER / PMK.02/2011 CONCERNING PROCEDURES FOR CALCULATION, PROVISION, DISBURSEMENT, AND ACCOUNTABILITY OF STATE BUDGET FUNDS OF WHICH ACTIVITIES ARE EXECUTED BY PT ASKES (PERSERO)

FORMAT OF STATEMENT OF EXPENDITURE RESPONSIBILITY

STATEMENT OF EXPENDITURE RESPONSIBILITY

Number:..... 1.

Work unit :..... 2

 Work Unit Code : 3

 No./ Date of DIPA :..... 4

The undersigned below, the Budget User Proxy/Commitment Making Official for Directorate General of Treasury, states that the State Budget fund of which activities are executed by PT Askes (Persero) paid to PT Askes (Persero) as follows:

| Codes of Program, Output, Activity, Account | Value (In rupiah) | Number and Date | |
|---|-------------------|-----------------|---------|
| | | Receipt | (SPTJM) |
| 5. | 6. | 7. | 8. |

Pursuant to SPTJM, shall be the responsibility of PT Askes (Persero)

In witness whereof we truly make this statement,

Jakarta.9.

The Budget User
 Proxy/Commitment Making
 Official,

.....(10)

.....

. (11)

.....

..(12)

INSTRUCTION FOR FILLING
 STATEMENT OF EXPENDITURE RESPONSIBILITY (SPTB)

| NO. | DESCRIPTION |
|------|--|
| 1. | Filled with the serial number of SPTB |
| 2. | Filled with the name of work unit making SPTB |
| 3. | Filled with the code of work unit making SPTB |
| 4. | Filled with the date number of DIPA |
| 5. | Filled with codes of program, activity, output, and account (999.9999.99.999999), applicable for more than one account |
| 6. | Filled with the amount of money for pertaining expenditure account |
| 7. | Filled with the number and date of pertaining receipt |
| 8. | Filled with the number and date of pertaining SPTJM |
| 9. | Filled with the issuance date of SPTB |
| (10) | Filled with a signature along with official stamp on stamp duty in accordance with provisions |
| (11) | Filled with the full name of SPTB signer |
| (12) | Filled with NIP of SPTB signer |

MINISTER OF FINANCE,

AGUS

D.W. MARTOWARDOJO