MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 84/PMK. 02/2011
CONCERNING
THE COST STANDARD OF FISCAL YEAR 2012

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

Considering: that in the effort of implementing the provision in Article 5 paragraph (5) of the Government Regulation Number 90 Year 2010 concerning the Preparation of Work Plan and Budget of State Ministry/ Institution, there is a need to stipulate a Regulation of the Minister of Finance concerning the Cost Standards of Fiscal Year 2012;

In View of: 1. Government Regulation Number 90 Year 2010 concerning the Preparation of Work Plan and Budget of State Ministry/ Institution (State Gazette of the Republic of Indonesia Year 2010 Number 152, in conjunction to State Gazette of the Republic of Indonesia Number 5178);

2. Presidential Decree Number 56/P Year 2010;
DECADES:


CHAPTER I

GENERAL PROVISION

Article 1

In this Regulation of the Minister of Finance, the terms:

1. Cost Standard is the cost unit which is defined as a reference in formulating the budget requirements in the Work Plan and Budget of State Ministry/Institution, either in the form of Input or Output Cost Standards.

2. Input Cost Standard is the cost unit in the form of unit price, tariff, and index used to prepare the cost of the component of input activity.

3. Output Cost Standard is the cost unit needed to produce an output activity constituting the accumulation of costs of input activity components.

4. Price Unit is the value of an item determined at a specific time for the calculation of cost of input activity components.

5. Tariff is the value of a specific service determined at a specific time for the calculation of cost of
input activity components.

6. Input Cost Index is the cost unit constituting a combination of several input goods/services in order for the calculation of cost of input activity components.

7. Output Cost Index is the cost unit constituting a combination of cost of input activity components that makes up the cost of output activity.

8. Total Output Cost is the cost unit of a specific output constituting an accumulation of the costs of input activity components.

Article 2
The Cost Standard of Fiscal Year 2010 consists of:

a. Input Cost Standard of Fiscal Year 2012; and


CHAPTER II
INPUT COST STANDARD OF FISCAL YEAR 2012

Article 3
(1) The Input Cost Standard of Fiscal Year 2012 as referred to in Article 2 letter a serves as a guideline for the State Ministry/Institution in arranging the cost of input activity components in the Work Plan and Budget of the State Ministry/Institute, on
the basis of Fiscal Year 2012.

(2) In addition to serving as referred to in paragraph (1), in order to implement such activity, the Input Cost Standard of Fiscal Year 2012 also serves as:

a. the uppermost limit; or

b. an estimation.

(3) The Input Cost Standard of Fiscal Year 2012, as referred to in paragraph (2) letter a, is as referred to in Appendix I, as an integral part of this Regulation of the Minister of Finance.

(4) The Input Cost Standard of Fiscal Year 2012, as referred to in article (2) letter b, is as referred to in Appendix II, as an integral part of this Regulation of the Minister of Finance.

CHAPTER III

OUTPUT COST STANDARD OF FISCAL YEAR 2012

Article 4

(1) The Output Cost Standard of Fiscal Year 2012, as referred to in Article 2 letter b, serves as the basis for calculating the cost of output activity of State Ministry/ Institution in the Work Plan and Budget of the State Ministry/ Institution as the basis of Fiscal Year 2012.
MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

(2) Output activity, as referred to in paragraph (1), is recurrent in nature with explicit and measurable the types and units of output.

(3) The Output Cost Standard of Fiscal Year 2012 can be either Output Cost Index or Total Output Cost.

(4) The Output Cost Standard of Fiscal Year 2012 is defined in a separate Regulation of the Minister of Finance.

(5) In addition to serving as referred to in paragraph (1), in the effort of preparing such budget, the Output Cost Standard of Fiscal Year 2012 also serves as a reference for:

a. the arrangement of progressive forecast; and/or

b. indicative material of high limit calculation of State Ministry/Institution of Fiscal Year 2013.

(6) Further provisions concerning the procedure for preparing the Output Cost Standard of Fiscal Year 2012 is stipulated in the Regulation of Director General of Budget.

Article 5

(1) In case the cost unit needed to prepare the Output Cost Standard of Fiscal Year 2012 is not set forth in Appendices I and II of this Regulation of the Minister
of Finance, the State Ministry/ Institution may use another cost unit attached with a Statement Letter of Absolute Accountability, signed by the budget user/ the one assigning budget user.

(2) Statement Letter of Absolute Accountability as referred to in article (1) is a form of accountability of the budget user/ the one assigning budget user upon the usage of the other cost unit as referred to in paragraph (1).

(3) The form of Statement Letter of Absolute accountability as referred to in paragraph (1) is as set forth in Appendix III as an integral part of this Regulation of the Minister of Finance.

CHAPTER IV

CLOSING PROVISIONS

Article 6

This Regulation of the Minister of Finance will be in full effect and force as of the date it is promulgated.

For public cognizance, this Regulation of the Minister of Finance will be promulgated with its inclusion in the State Gazette of the Republic of Indonesia.
MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

Stipulated in Jakarta
On May 23, 2011

MINISTER OF FINANCE

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On May 23, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 306