



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

COPY

REGULATION OF THE FINANCE MINISTER

NUMBER 169/ PMK.05 / 2009

ON

IMPLEMENTING GUIDELINES FOR STATE REVENUES AND
EXPENDITURES AT THE END OF FISCAL YEAR

THE FINANCE MINISTER,

- Having considered :
- a. that in order to implement the provision of Article 7 paragraph 2 letter f of Law Number 1 of 2004 on State Treasury, it is necessary to issue the implementing guidelines for state revenues and expenditures at the end of fiscal year;
 - b. that based on the consideration as referred to in letter a, it is necessary to enact Regulation of the Finance Minister on the Implementing Guidelines for State Revenues and Expenditures at the End of Fiscal Year;
- Having observed :
1. Law Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia Number 47 of 2003, Supplement to State Gazette of the Republic of Indonesia Number 4286);
 2. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia Number 5 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4355);
 3. Law Number 15 of 2004 on the Audit of State Finance Management and Accountability (State Gazette of the Republic of Indonesia Number 66 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4400);
 4. Government Regulation Number 39 of 2007 on the Management of State/Local Funds (State Gazette of the Republic of Indonesia Number 83 of 2007, Supplement to State Gazette of the Republic of Indonesia Number 4738);
 5. Presidential Decree Number 42 of 2002 on Implementing Guidelines for State Revenue and Expenditure Budget (State Gazette of the Republic of Indonesia Number 73 of 2002, Supplement to State Gazette of the Republic of Indonesia Number 4212), as amended by Presidential Decree Number 72 of 2004 (State Gazette of the Republic of Indonesia Number 92 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4418);



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

-2-

6. Presidential Decree Number 84/P of 2009;
7. Regulation of the Finance Minister Number 134/PMK.06/2005 on Guidelines for Payment in the Implementation of State Revenue and Expenditure Budget.
8. Regulation of the Finance Minister Number 99/PMK.06/2006 on State Receipt Module as amended several times and last by the Finance Minister Number 37/PMK.05/2007.
9. Regulation of the Finance Minister Number 98/PMK.05/2007 on Expenditure Account of State Treasury Office with Zero Balance in the Application of Single Treasury Account (TSA);

HAS DECIDED:

To enact : REGULATION OF THE FINANCE MINISTER ON IMPLEMENTING GUIDELINES FOR STATE REVENUES AND EXPENDITURES AT THE END OF FISCAL YEAR.

CHAPTER I

GENERAL PROVISIONS

Article 1

For the purpose of this Regulation, the following words have the following meanings:

1. State Revenue and Expenditure Budget, hereinafter referred to as APBN, means an annual financial plan of the central government which is approved by the House of Representatives (DPR).
2. State General Treasurer, hereinafter referred to as BUN (*Bendahara Umum Negara*), means an official who is tasked to carry out the functions of state general treasurer.
3. State Treasury, is any place where the state's monies are kept which is determined by the Finance Minister in the Minister's capacity as BUN to receive all state revenues and to pay all state expenditures.
4. State General Treasury Account, hereinafter referred to as RKUN (*Rekening Kas Umum Negara*), means an account where the state's monies are kept as determined by the Minister of Finance Minister in the Minister's capacity as BUN to receive all state revenues and to pay all state expenditures.
5. State Revenue means money deposited in the state treasury.
6. State Expenditure means money taken from the state treasury.



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

-3-

7. Bank Indonesia Office, hereinafter referred to as KBI, is a branch office of Bank Indonesia as the Single Bank in several cities in Indonesia and a partner of KPPN which is located in the same city.
8. State Treasury Service Office, hereinafter referred to as KPPN (*Kantor Pelayanan Perbendaharaan Negara*), is an agency in the vertical structure in Directorate General of Treasury which is under and directly responsible to Head of Regional Office of Directorate General of Treasury, which is authorized as the Agent of BUN.
9. State Treasury Service Office of Main Bank Indonesia Office, hereinafter referred to as KPPN of Main KBI, means KPPN which is in partnership with and located in the same city as a KBI and receives transfer of state revenues from KPPN Non-KBI.
10. State Treasury Service Office of Non-Main Bank Indonesia Office, hereinafter referred to as KPPN of Non-Main KBI, means KPPN which is in partnership with and located in the same city as a KBI but it does not receive transfer of state revenues from KPPN of Non-KBI.
11. State Treasury Service Office of Non Bank Indonesia Office, hereinafter referred to as KPPN of Non-KBI, means KPPN which is not located in the same city as KBI.
12. Budget User, hereinafter referred to as PA, means an official who is authorized in and responsible for the utilization of budget in the relevant State Ministry/Institution.
13. Agent of Budget User, hereinafter referred to as Agent of PA, means an officer who receives the authority and responsibility from a PA to utilize the budget under the Agent's control.
14. Budget Implementation Itemized List, hereinafter referred to as DIPA (*Daftar Isian Pelaksanaan Anggaran*), means a document in the implementation of budget which is prepared by a Minister/Head of Institution in the capacity as a Budget User and approved by the Finance Minister in the Minister's capacity as BUN.
15. Petty Cash, hereinafter referred to as UP (*Uang Persediaan*), means cash in a specific sum which is made available for the Spending Treasurer to be used to fund the daily operation of line agency which cannot be funded by direct payment mechanism.
16. Payment Order, hereinafter referred to as SPM (*Surat Perintah Membayar*), means a document issued/used by a PA/an Agent of PA to disburse the fund the source of which is from DIPA or another document which is deemed as having the same function.
17. Order for Disbursement of Fund, hereinafter referred to as SP2D (*Surat Perintah Pencairan Dana*), means a document issued by KPPN in the capacity as an Agent of BUN to execute the expenditure from the APBN pursuant to SPM.



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

-4-

18. Collecting Bank means a commercial bank which is appointed by the Finance Minister in the Minister's capacity as BUN to become a partner of KPPN in receiving state revenues (not including state revenues from imports and exports).
19. Collecting Foreign Exchange Bank means a collecting bank which may receive state revenues from imports and exports.
20. Collecting Post Office means a post office which is appointed by the Finance Minister in the Minister's capacity as BUN to become a partner of KPPN in receiving state revenues (not including state revenues from imports and exports).
21. End of Fiscal Year means the last working day in the relevant fiscal year.

CHAPTER II
STATE REVENUES

Article 2

- (1) All counters which receive deposit of revenues in any Collecting Bank/Collecting Foreign Exchange Bank/Collecting Post Office for 6 (six) working days prior to the end of fiscal year and at the end of fiscal year shall be fully open during the operational hours.
- (2) Any Collecting Bank/Collecting Foreign Exchange Bank/Collecting Post Office shall receive deposits of state revenues regardless the nominal amount of each deposit.
- (3) Any Collecting Bank/Collecting Foreign Exchange Bank/Collecting Post Office shall deliver a daily report on state revenues which are managed pursuant to the procedure.

Article 3

State revenues deposited in Bank Indonesia shall directly be transferred to RKUN in Bank Indonesia.

Article 4

- (1) State revenues as referred to in Article 2 shall be transferred to the Account Number 501.00000x of Bank Indonesia which is a partner to KKPN of Main KBI/KPPN of Non-Main KBI.
- (2) For a KPPN of Non KBI, the transfer shall be made to the Account Number 501.00000x of Bank Indonesia of KPPN of Main KBI.

Article 5

- (1) State revenues as referred to in Article 3 shall directly be transferred to the Account of Head Office of Directorate General of Treasury Number 500.000000 at Central Bank Indonesia.



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

-5-

- (2) State revenues as referred to in paragraph (1) shall directly be transferred to RKUN Number 502.000000 at Central Bank Indonesia.
- (3) Specifically at the end of fiscal year the transfer of state revenues from the account number 501.000000x to the account number 502.000000 shall be made no later than 18.30 WIB.

Article 6

Directorate General of Treasury, Directorate General of Tax, Directorate General of Budget, and Directorate General of Customs and Excise shall jointly carry out the monitoring and evaluation of the implementation of provisions on state revenues by the Collecting Bank/Collecting Foreign Exchange Bank/Collecting Post Office.

CHAPTER III

STATE EXPENDITURES

Article 7

The procedure for submission of SPM and issuance of SP2D for funds which are in rupiah or in the form of foreign loans/grants close to and/or at the end of fiscal year shall be determined by the Directorate General of Treasury.

Article 8

State expenditures made through RKUN and/or State Treasury shall be regulated as follows:

- a. Director General of Budget shall submit Confirmation of Line Item Budget (SP-SAPSK) to Director General of Treasury no later than 12.00 WIB at the end of fiscal year;
- b. Director General of Treasury may reject the SP-SAPSK which is submitted after 12.00 WIB;
- c. Exception to what is stated in letter a shall apply only in an extremely emergency circumstance and shall obtain approval from Director General of Treasury.
- d. Director General of Treasury c.q. Director of Budget Implementation shall submit DIPA to the Director of State Treasury Management/ Head of KPPN no later than 14.00 WIB at the end of fiscal year.



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

-6-

- e. Director General of Treasury c.q. Director of State Treasury Management/ Head of KPPN may reject DIPA which is received after the time limit as referred to in letter d;
- f. PA/Agent of PA shall submit SPM to Director General of Treasury c.q. Director of State Treasury Management/ Head of KPPN no later than 15.00 WIB at the end of fiscal year.
- g. SPM for transfer fund shall be submitted to Director General of Treasury c.q. Director of State Treasury Management/ Head of KPPN no later than 4 (four) working days prior to the end of fiscal year.
- h. Payment of Special Allocation Fund (DAU) for January in the subsequent fiscal year shall be made on the early working day of that January.
- i. Director General of Treasury c.q. Director of State Treasury Management/ Head of KPPN may reject the SPM submitted after the time limit as referred to in letter f and letter g.

Article 9

State expenditures made through KPPN shall be regulated as follows:

- a. The payment request of receivable of any third party under a contract whose performance has not reached 100% (one hundred percent) shall enclose an original bank guarantee having a value at least equal to the value of the uncompleted work;
- b. For payment of salary for the month of January in the subsequent fiscal year, an Agent of PA/Head of Line Agency (*Satuan Kerja*) shall submit SPM-LS for Salary to KPPN early in December for issuance of SP2D for salary dated on the first working day of the subsequent fiscal year.
- c. Payment of honorarium, attendance fee, meal allowance of Civil Servants and overtime pay for December in the current fiscal year may be paid in December in the current fiscal year by enclosing the Statement of Absolute Responsibility.

CHAPTER IV
SETTLEMENT OF PETTY CASH

Article 10

- (1) The remaining petty cash of the current fiscal year with the treasurer both in the form of cash or maintained at the bank/post office account shall be deposited to the State Treasury.
- (2) If by the end of fiscal year the petty cash has been used but has not been reported, SPM-GUP Zero may be proposed to be charged to the previous fiscal year.



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

-7-

CHAPTER V

TRANSFER IN THE STATE GENERAL TREASURER'S ACCOUNT

The transfer between accounts of the State General Treasurer shall be regulated as follows:

- a. In the event that the fund maintained in the account number 502.000000 is insufficient, the transfer made be made from RKUN in foreign currency;
- b. Budget Surplus (SAL, *Saldo Anggaran Lebih*) may be used as bridging fund (*dana talangan*) for RKUN in the implementation of APBN;
- c. In the event the balance of RKUN is insufficient for payment of state expenditures, Director General of Treasury may transfer fund from Other Government's Accounts to RKUN and it shall be is recorded as bridging fund;
- d. All or any part of RKUN bridging fund as referred to in letter b and letter c shall be returned whenever the balance of State General Treasury Account is sufficient for the payment of state expenditures.

CHAPTER VI

CASH FLOW MANAGEMENT

Article 12

In order to ensure adequacy of fund in RKUN at the end of fiscal year, the following shall apply:

- a. Director General of Budget shall prepare an Estimate List of SAPSK Issuance for a period of 9 (nine) working days up to the end of fiscal year;
- b. Director General of Fiscal Balance shall prepare an Estimate List of Expenditures by Transfer to Regions for a period of 9 (nine) working days up to the end of fiscal year;
- c. An Estimate List of SAPSK Issuance and an Estimate List of Expenditures by Transfer as referred to in letter a and letter b shall be submitted to Director General of Treasury no later than 9 (nine) working days prior to the end of fiscal year;

Article 13

In order to ensure adequacy of fund in RKUN at the beginning of the subsequent fiscal year, the following shall apply:

- a. Director General of Budget shall prepare an Estimate List of Non-Tax State Revenues (PNPB) for January in the subsequent year no later than the end of the second week of December of the current year;



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

-8-

- b. Director General of Tax shall prepare an Estimate List of Tax Revenues for January in the subsequent year no later than the end of the second week of December of the current year;
- c. Director General of Customs and Excise shall prepare an Estimate List of Customs and Excise Revenues for January in the subsequent year no later than the end of the second week of December of the current year;
- d. Director General of Debt Management shall prepare an Estimate List of Domestic and Foreign Debt Payments and Government Securities (SBN) for January in the subsequent year no later than the end of the second week of December of the current year;
- e. Lists as referred to in letter a, letter b, letter c, and letter d shall be submitted to Director General of Treasury no later than the end of the second week of December of the current year;

CHAPTER VII

MAINTENANCE OF RESERVE FUND

Article 14

- (1) Reserve fund shall be maintained in the Finance Minister's account at a Commercial Bank.
- (2) Reserve fund shall constitute any fund which has not been disbursed to any parties entitled to it by the end of fiscal year because of incomplete fulfillment of administrative requirements, among others for Subsidy and State Capital Participation.
- (3) Reserve fund as referred to in paragraph (1) shall have been settled by the end of February in the subsequent year.

Article 15

- (1) With regards to the maintenance of reserve fund as referred to in Article 14, Director General of Treasury shall form an Assessment Team to assess banks which maintain reserve fund no later than early December.
- (2) The Assessment Team shall report the assessment result no later than the first week of December.
- (3) Account opening at a bank for placement of reserve fund shall be made no later than the end of the second week of December.



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

-9-

CHAPTER VIII
OTHER PROVISIONS

Article 16

Echelon I Unit of the Department of Finance shall improve the coordination in the implementation of state revenues and expenditures at the end of fiscal year.

Article 17

Further provisions which are required for the implementation of this Regulation of Finance Minister shall be governed by Director General of Treasury.

CHAPTER IX
CLOSING PROVISION

Article 18

This Regulation of the Finance Minister shall be effective as of its promulgation.

In order that this Regulation is known to the general public, it is hereby ordered that this Regulation be promulgated in the Official Gazette of the Republic of Indonesia.

Promulgated in Jakarta

On 4 November 2009

FINANCE MINISTER

(signed)

SRI MULYANI INDRAWATI

Enacted in Jakarta
On 4 November 2009
MINISTER OF JUSTICE AND HUMAN RIGHTS,

(signed)

ANDI MATTALATTA
OFFICIAL GAZETTTE OF THE REPUBLIC INDONESIA NUMBER 419 of 2009

This copy is in conformity with the original
Head of General Affairs Bureau
For
Head of Administration, Ministry of Finance
(signed and sealed with the seal of the
General Affairs Bureau)
Antonius Suharto
NIP 060041107