



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 101/PMK.02/2011

CONCERNING

THE BUDGET CLASSIFICATION

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

Considering : that in order to implement the provision of Article 5 paragraph (5) of the Government Regulation Number 90 Year 2010 Concerning the Preparation of Work Plans and the Budget of State/ Institutional Ministry, it shall be necessary to stipulate the Regulation of the Minister of Finance concerning the Budget Classification;

In View of : 1. 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);  
2. Government Regulation Number 90 Year 2010 concerning Preparation of Work Plans and the Budget of State/ Institutional Ministry (State Gazette of the Republic of Indonesia Year 2010 Number 152, Supplement to State Gazette of the Republic of Indonesia Number 5178);  
3. Presidential Decree Number 56/P Year 2010;  
4. Regulation of the Minister of Finance Number 93/PMK.02/2011 concerning the Guidelines for Preparation and Study of Work Plans and the Budget of State/ Institutional Ministry;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE BUDGET CLASSIFICATION.

#### Article 1

In this Regulation of the Minister of Finance what is meant by:

1. The Budget Classification is the grouping of state budget in the context of the preparation of the National Budget.
2. The Organization Classification is the grouping of the state budget based on the organizational structure of the State/ Institutional Ministry.
3. The Function Classification is the grouping of state budget based on Government Functions implemented by



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the State/ Institutional Ministry.

4. The Classification of Expenditure Type is the grouping state budget based on the expenditure type at the State/ Institutional Ministry.

Article 2

- (1) The Government shall prepare the National Budget every year in order to carry out the governmental functions to achieve the goal of state governance.
- (2) State expenditure in the National Budget as referred to in paragraph (1) shall be detailed in accordance with the Classification of Organization, Function, and Expenditure Type.
- (3) The National Budget should be managed in an orderly and responsible manner in accordance with the general principles on the good state governance practices.
- (4) The Minister/ the Head of Institution as the Budget User shall be obliged to prepare the Work Plan and Budget of the Ministry/ Institution upon the Budget Parts they have mastered on.
- (5) The Work Plan and Budget of Ministry/ Institution shall be prepared structurally and in detail in accordance with the budget classification, that enclose:
  - a. Organization Classification;
  - b. Function Classification; and
  - c. The Classification of Expenditure Type.

Article 3

- (1) The Organization Classification as referred to in Article 2 paragraph (5) letter a is as presented in the Appendix I which is an integrated part of this Regulation of the Minister of Finance.
- (2) The Function Classification as referred to in Article 2 paragraph (5) letter b is as presented in the Appendix II which is an integrated part of this Regulation of Minister of Finance.
- (3) The Classification of Expenditure Type as referred to in Article 2 paragraph (5) letter c is as presented in the Appendix III which is an integrated part of this Regulation of Minister of Finance.
- (4) Changes on the Appendix I, Appendix II, and Appendix III shall be stipulated by the Minister of Finance and shall be an integrated part of this Regulation of the Minister of Finance.



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Article 4

This Regulation of the Minister of Finance is effective since the date of the validation.

In order that everyone knows this Regulation, it is ordered that this Regulation shall be promulgated in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta  
on the 11<sup>th</sup> (eleventh) day of  
July 2011 (two thousand and  
eleven)  
THE MINISTER OF FINANCE,

sgd.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta  
on the 11<sup>th</sup> (eleventh) day of July  
2011 (two thousand and eleven)  
THE MINISTER OF JUSTICE AND HUMAN RIGHTS,

sgd.

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 397

Appendix  
I.....  
Appendix  
II.....  
Appendix  
III.....