



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 199/PMK.05/2011

CONCERNING

PROCEDURES FOR PAYMENT OF SUBSIDIARY LOAN ADMINISTERING BANK
SERVICE ON BUDGET SECTION OF STATE MINISTRIES / AGENCIES

BY THE GRACE OF GOD ALMIGHTY

FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

- Considering : a. that the procedures for Bank Service payment as regulated in Regulation of Minister of Finance Number 219/PMK.05/2009 on Procedures for Bank Service Payment in the Context of Foreign Subsidiary Loan Administration has not accommodated the change of fund allocation for payment of administering Bank Service on Budget Section 015, and regulation on payment of subsidiary loan Bank Service on Budget Section of State Ministries / Agencies;
- b. that in accordance with the considerations as referred to in point a, it is necessary to stipulate a Regulation of the Ministry of Finance on Procedures for Payment of Subsidiary Loan Administering Bank Service on Budget Section of State Ministries / Agencies;
- In View of : 1. [Act Number 17 of 2003](#) concerning State Finance (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);
2. [Act Number 1 of 2004](#) concerning State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
3. [Regulation of Minister of Finance Number 171/PMK.02/2010](#) concerning Financial Accounting and Reporting System of Central Government;

DECIDES:

- To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING PROCEDURES FOR PAYMENT OF SUBSIDIARY LOAN ADMINISTERING BANK SERVICE ON BUDGET SECTION OF STATE MINISTRIES / AGENCIES.



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CHAPTER I GENERAL PROVISION

Article 1

In this Regulation of the Minister of Finance:

1. Administering Bank or *Bank Penatausaha*, hereinafter referred to as BPU, is a bank stipulated by the Director General of Treasury for subsidiary loan administration.
2. Administering Bank Service, hereinafter referred to as Bank Service, is a number of rewards received by BPU on the service of subsidiary loan administration.
3. Budget Implementation Checklist or *Daftar Isian Pelaksanaan Anggaran*, hereinafter referred to as DIPA, is a document of budget implementation made by a state minister/head of agency as a Budget User and approved by the Minister of Finance as the State General Treasurer as a basis of funding activities and supporting document of government accounting activities.
4. Budget User or *Pengguna Anggaran*, hereinafter referred to as PA, is an official who is authorized and responsible on the budget use in relevant state ministry/agency.
5. Proxy of Budget User or *Kuasa Pengguna Anggaran*, hereinafter referred to as Proxy of PA, is an official who has an authority and responsibility from PA to use budget authorized to him.
6. Commitment Making Official or *Pejabat Pembuat Komitmen*, hereinafter referred to as PPK, is official who has an authority from PA/ Proxy of PA to take a decision and/or action that can result in expenditure on the state spending.
7. State Treasury Service Office or *Kantor Pelayanan Perbendaharaan Negara*, hereinafter referred to as KPPN, is a vertical agency of the Directorate General of Treasury under and responsible directly to Office Head of Directorate General of Treasury, who is authorized as Proxy of BUN.
8. Payment Request or *Surat Permintaan Pembayaran*, hereinafter referred to as SPP, is a document issued by the Commitment Making Official containing a request to a Signing Official of Payment Request to issue an SPM of an amount of money on the expenditure of budget section authorized to him in favor of a party assigned and appropriate to requirements specified in an engagement document under which the issuance of relevant SPP is based.



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9. Payment Order or *Surat Perintah Membayar*, hereinafter referred to as SPM, is an order issued by a Signing Official of SPM for and on behalf of PA to the State General Treasurer or the proxy, in accordance with SPP to conduct payment of an amount of money to the party and on expenditure of budget assigned in the relevant SPP.
10. Fund Disbursement Order or *Surat Perintah Pencairan Dana*, hereinafter referred to as SP2D, is an order issued by a Proxy of the State General Treasurer for the implementation of expenditure on cost of State Revenue and Expenditure Budget based on SPM.
11. Expenditure Responsibility Statement or *Surat Pernyataan Tanggung Jawab Belanja*, hereinafter referred to as SPTB, is an expenditure responsibility statement issued/made by the Proxy of PA/PPK on the state expenditure transaction.
12. Signing Official of SPM is an official who is authorized by PA/ Proxy of PA to evaluate SPP and issue SPM.

CHAPTER II
FUND ALLOCATION
Article 2

- (1) Bank Service is given to BPU at the expense of the State Revenue and Expenditure Budget.
- (2) DIPA shall apply as a basis of payment of Bank Service for relevant fiscal year.
- (3) The number of fund contained in DIPA as referred to in paragraph (2) is the highest limit and cannot be exceeded.

Article 3

Bank Service is paid to BPU for the administration of subsidiary loan.

Article 4

- (1) In order to provide the fund and payment of Bank Service, the Ministry of Finance as PA assigns the Proxy of PA.
- (2) Proxy of PA issues a decree of official assignment to be assigned as:
 - a. PPK; and
 - b. SPM Signing Official.
- (3) If deemed necessary, the Proxy of PA may assign an Expenditure Treasurer by issuing a decree.
- (4) Official as referred to in paragraph (2) point a and point b, and paragraph (3) cannot be held concurrently.



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CHAPTER III
PROCEDURES FOR FUND DISBURSEMENT
Article 5

- (1) Bank Service shall be paid per quarter or semester.
- (2) Bank Service in foreign exchange shall be paid in Rupiah by using a middle exchange rate of the central bank in the transaction date.
- (3) Bank Service of the second semester in the previous year can be paid in the current year.

Article 6

BPU proposes a billing letter of Bank Service signed by the board of directors or an assigned official to the Proxy of PA by enclosing:

- a. Details of Bank Service per currency in accordance with the number of each foreign exchange and the billed period;
- b. Minutes of Reconciliation of Subsidiary Loan Due Date;
- c. Evidence of subsidiary loan return transfer to the State General Treasury Account; and
- d. Decree of BPU Determination.

Article 7

- (1) PPK verifies the validity of the billing document submitted by BPU as referred to in Article 6.
- (2) Verification result as referred to in paragraph (1) is stated in the Minutes of Verification signed by PPK and BPU.

Article 8

PPK proposes SPP to the SPM Signing Official by enclosing;

- a. Minutes of Verification;
- b. Verified Statement Letter;
- c. SPTB signed by PPK on behalf of the Proxy of PA as the format attached in Appendix I, which constitutes an integral and inseparable part of this Regulation of Minister of Finance;
- d. Copy of Decree of BPU Determination;
- e. Summary of BPU Determination as a form set forth in Appendix II, which constitutes an integral and inseparable part of this Regulation of Minister of Finance; and
- f. Tax invoice.



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Article 9

- (1) SPM Signing Official conducts a test on SPP and documents as referred to in article 8.
- (2) SPM Signing Official issues SPM, and submits SPM to KPPN by enclosing:
 - a. Verified Statement Letter;
 - b. SPTB;
 - c. Summary of BPU Determination; and
 - d. Tax invoice.

Article 10

- (1) KPPN conducts test on SPM as referred to in Article 9 paragraph (2).
- (2) KPPN issues SP2D if the proposed SPM has fulfilled the requirements.
- (3) KPPN returns SPM to the Proxy of PA in case based on the test as referred to in paragraph (1) the proposed SPM is considered not fulfilling the requirements.

CHAPTER IV
REPORTING

Article 11

Reporting on the Bank Service Payment shall be conducted based on the provisions of legislation regulating the government accounting system.

CHAPTER V
CLOSING PROVISIONS

Article 12

At the time this Regulation of Minister of Finance comes into force, [Regulation of Minister of Finance Number 219/PMK.05/2009](#) on Procedures for Bank Service Payment in the Context of Foreign Subsidiary Loan Administration shall be revoked and declared null and void.

Article 13

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.
For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.



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Stipulated in Jakarta
on December 7, 2011

MINISTER OF FINANCE

Signed

AGUS

D.W.

MARTOWARDOJO

Promulgated in Jakarta

On December 7, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 795



MINISTER OF FINANCE
 OF THE REPUBLIC OF INDONESIA

EXPENDITURE STATEMENT OF RESPONSIBILITY

Number:

1. Work Unit Code :
2. Name of Work Unit :
3. Date/Number of DIPA :
4. Budget Classification :

I, the undersigned, the Proxy of Budget User of Work Unit..... state that I am hereby responsible formally and materially and accurately for the calculation of tax collection on any billing payment we have ordered in this SPM with the following details:

| Number | Account | Beneficiary | Description | Number | Tax Collected | |
|--------|---------|-------------|-------------|--------|---------------|------------|
| | | | | | VAT | Income Tax |
| a | b | c | d | e | f | g |
| | | | | | | |

Evidence of budget expenditures and original tax payment form (SSP/BPN) above is retained by the Budget User/Proxy of Budget User for administration completeness and investigation of functional supervisor officials.

In witness whereof, this statement is made in truth.

.....
 On behalf of Proxy of Budget User/
 Commitment Making Official

 NIP
 MINISTER OF FINANCE,
 signed
 AGUS D.W.MARTOWARDOJO



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

APENDIX II TO
REGULATION OF THE MINISTRY OF
FINANCE NUMBER 199/PMK.05/2011
CONCERNING PROCEDURES FOR
PAYMENT OF SUBSIDIARY LOAN
ADMINISTERING BANK SERVICE ON BUDGET
SECTION OF STATE MINISTRIES /
AGENCIES

SUMMARY OF BPU DETERMINATION

1. Administrating Bank :
2. Number and Date of Determination :
3. Amount of Bank Service :
4. Period of last Bank Service payment :
5. Subsidiary loan Beneficiary / Fund User :
6. Lender :
7. Number and Date of NPPP :
8. NPPP Ceiling :
9. Loan Purpose :
10. Grace Period :
11. Interest Rate :
12. Due date :

.....
On behalf of Proxy of Budget User/
Commitment Making Official
.....
NIP
MINISTER OF FINANCE,
signed
AGUS D.W.MARTOWARDOJO