



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

**COPY**

REGULATION OF THE FINANCE MINISTER

NUMBER 84 / PMK.07 / 2009

ON

ALLOCATION OF EXPENDITURES ON EDUCATION FUNCTION IN  
THE LOCAL REVENUE AND EXPENDITURE BUDGET

THE FINANCE MINISTER,

Having considered : that in order to implement the provision of Article 81 of the Government Regulation Number 48 of 2008 on the Education Funding, it is necessary to enact the Regulation of the Finance Minister on the Allocation of Expenditures on Education Function in the Local Revenue and Expenditure Budget;

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 20 of 2003 on National Education System (State Gazette of the Republic of Indonesia Number 78 of 2003, Supplement to State Gazette of the Republic of Indonesia Number 4301);
3. 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);
4. Law Number 32 of 2004 on Local Government (State Gazette of the Republic of Indonesia Number 125 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4437) as amended several times and last by Law Number 12 of 2008 (State Gazette of the Republic of Indonesia Number 59 of 2008, Supplement to State Gazette of the Republic of Indonesia Number 4844);
5. Law Number 33 of 2004 on the Fiscal Balance between the Central Government and the Local Government (State Gazette of the Republic of Indonesia Number 126 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4438);
6. Presidential Decree Number 58 of 2005 on the Management of Local Finance (State Gazette of the Republic of Indonesia Number 140 of 2005, Supplement to State Gazette of the Republic of Indonesia Number 4578);



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7. Government Regulation Number 38 of 2007 on the Distribution of Governmental Affairs between the Central Government, Provincial Government and District/City Government (State Gazette of the Republic of Indonesia Number 82 of 2007, Supplement to State Gazette of the Republic of Indonesia Number 4737);
  8. Government Regulation Number 48 of 2008 on Education Funding (State Gazette of the Republic of Indonesia Number 91 of 2008, Supplement to State Gazette of the Republic of Indonesia Number 4864);
  9. Presidential Decree Number 20/P of 2005;
- Having reviewed:
1. Decision of the Constitutional Court Number 024/PUU-V/2008 dated 20 February 2008;
  2. Decision of the Constitutional Court Number 013/PUU-VI/2008 dated 13 August 2008;

HAS DECIDED:

To enact : REGULATION OF THE FINANCE MINISTER ON THE ALLOCATION OF EXPENDITURES ON EDUCATION FUNCTION IN THE LOCAL REVENUE AND EXPENDITURE BUDGET

CHAPTER I

GENERAL PROVISIONS

Article 1

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

1. Education means a conscious and planned effort to create learning environment and learning process in order that the students can actively develop their potentials to have strong spirituality, self control, personality, intelligence, good manner, and skills which are required by themselves, their society, nation and state.
2. The Local Revenue and Expenditure Budget, hereinafter referred to as the Local Budget (APBD), means an annual financial plan of a local government which is discussed and jointly approved by the Local Government and the Local House of Representatives and validated by a Local Regulation.



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3. Expenditures on education means the allocation of expenditures on education as stipulated in the Local Budget to fund the delivery of education which shall be the responsibility of the local government, including salary of educators, but not including the budget for professional education (*pendidikan kedinasan*).

CHAPTER II

ALLOCATION OF EXPENDITURES ON EDUCATION  
FUNCTION

Article 2

- (1) The allocation of expenditures on education function shall be at least 20% (twenty percent).
- (2) The allocation as referred to in paragraph (1) shall constitute the ratio of the allocation of expenditures on education function to the overall expenditures in the Local Budget.
- (3) The expenditures on education function which shall be borne by the Local Government shall be allocated in the Local Budget pursuant to the budgeting system prescribed by the laws and regulations.

CHAPTER III

EXPENDITURES ON EDUCATION FUNCTION

Article 3

The expenditures on education function as referred to in Article 2 shall include:

- a. capital expenditures;
- b. goods expenditures;
- c. personnel expenditures;
- d. social assistance;
- e. financial assistance;
- f. grant expenditure.

Article 4

Capital expenditures as referred to in Article 3 letter a shall include:

- a. expenditures on the provision of land and buildings for education infrastructures and facilities; and



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- b. expenditures on the provision of other educational assets which can be used more than 1 (one) accounting period.

Article 5

Goods expenditures as referred to in Article 3 letter b shall include:

- a. expenditures on goods and services;
- b. expenditures on maintenance;
- c. expenditures on travel.

Article 6

Personnel expenditures as referred to in Article 3 letter c shall include:

- a. basic salary;
- b. benefits inherent to salary;
- c. structural benefits for officials holding structural positions;
- d. functional benefits for officials holding functional positions other than teachers; and
- e. functional benefits or subsidy for functional benefits for teachers.

Article 7

Social assistance as referred to in Article 3 letter d shall be assistance which is granted in non-continuous and selective manners in the form of money/goods to the society with the purpose of improving the welfare of the society.

Article 8

Financial assistance as referred to in Article 3 letter d shall be assistance granted to other regions for the purpose of promoting equal distribution and/or improvement of financial capacity.

Article 9

Grant expenditures as referred to in Article 3 letter f shall be the granting of money/goods or the provision of services for the central government or local governments, community and community-based organizations, the purpose of which has been specifically determined, voluntary, uncommitted and non-continuous in nature.



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CHAPTER IV  
SUPERVISION OF THE MANAGEMENT OF  
EXPENDITURES ON EDUCATION FUNCTION

Article 10

The supervision of the management of expenditures on education function shall be performed pursuant to laws and regulations.

CHAPTER V

CLOSING

Article 11

By the operation of this Regulation of the Finance Minister, other provisions governing the expenditures on education function/education funding in the Local Budget which are not in contravention to this Regulation of the Finance Minister, shall remain applicable.

Article 12

This Regulation of the Finance Minister shall be effective as of the date 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.

Enacted in Jakarta

On 23 April 2009

FINANCE MINISTER,

(signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta

On 23 April 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS,

(signed)

ANDI MATTALATTA

OFFICIAL GAZETTTE OF THE REPUBLIC OF INDONESIA NUMBER 77 OF 2009

This copy is in conformity with the original

Head of General Affairs Bureau

For

Head of Administration, the Minister of Finance

(signed and sealed by sealed with the seal of the  
General Affairs Bureau)

Antonius Suharto

NIP 060041107