



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

COPY

REGULATION OF THE FINANCE MINISTER
NUMBER 98/ PMK.02/ 2009

ON

THE PROCEDURES FOR THE PROVISIONS, DISBURSEMENT AND
ACCOUNTABILITY OF FUNDS FOR
PUBLIC SERVICE OBLIGATION IN POSTAL SERVICES

THE FINANCE MINISTER,

Having considered : a. that for the purpose of providing public service obligation as stipulated by the Government, a subsidy has been allocated in the State Revenue and Expenditure for public postal service;

b. that for the purpose of utilizing the public service obligation funds, it is considered necessary to set up the procedures for the provisions, disbursement and accountability of said funds in a Regulation of the Finance Minister;

c. that based upon the considerations as referred to in letter a and letter b, it is necessary to enact the Regulation of the Finance Minister on the Procedures for the Provisions, Disbursement and the Accountability of Funds for providing Public Service Obligation in Postal Services;

Having observed : 1. Law Number 17 of 2003 on State Financial (State Gazette of the Republic of Indonesia Number 47 of 2003, Supplement to the State Gazette of the Republic of Indonesia Number 4286);

2. Law Number 19 of 2003 on State Owned Business Entity (State Gazette of the Republic of Indonesia Number 70 of 2003, Supplement to the State Gazette of the Republic of Indonesia Number 4287);

3. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia Number 5 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4355);

4. Law Number 41 of 2008 on the 2009 State Revenue and Expenditure Budget (State Gazette of the Republic of Indonesia Number 171, Supplement to the State Gazette of the Republic of Indonesia Number 4920);

5. Government Regulation Number 21 of 2004 on the Compilation of the Work Schedule and State Ministry/ Institution Budget (State Gazette of the Republic of Indonesia Number 75 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4406);

6. Government Regulation Number 8 of 2006 on Financial Report and Performance of Government Institutions (State Gazette of the Republic of Indonesia Number 25 of 2006, Supplement to the State Gazette of the Republic of Indonesia Number 4614);



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7. Presidential Decree Number 42 of 2002 on the Guidelines for the Implementation of the State Revenue and Expenditure Budget (State Gazette of the Republic of Indonesia Number 73 of 2002, Supplement to the State Gazette of the Republic of Indonesia Number 4214) as amended by the Presidential Decree Number 72 of 2004 (State Gazette of the Republic of Indonesia Number 92 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4418);
8. Presidential Decree Number 20/ P of 2005;
9. Presidential Regulation Number 72 of 2008 on the Details of the Central Government Budget for the 2009 Budget Year;
10. Regulation of the Finance Minister Number 08/ PMK.02/2005 on the Management of Budget Funding and Estimation;
11. Regulation of the Finance Minister Number 134/ PMK.06/2005 on Payment Guidelines in the Implementation of the State Revenue and Expenditure Budget;
12. Regulation of the Finance Minister Number 171/ PMK.05/ 2007 on the Accounting System and Financial Statement of the Central Government;
13. Regulation of the Finance Minister Number 105/ PMK.02/2008 on the Guidelines for the Composition and Reviewing of the Work Schedule and Ministerial/ Institutional Budget and Compilation and Reviewing, Validation and Implementation of the Itemized List for Budget Execution for the 2009 Budget Year;
14. Regulation of the Finance Minister Number 196/ PMK.05/ 2008 on the Procedures and Presentation of Financial Statement on Subsidized Spending and Other Expenditures in the Management of Budget Funding and Estimation;

HAS DECIDED:

To enact

: THE REGULATION OF THE FINANCE MINISTER ON THE PROCEDURES FOR THE PROVISIONS, DISBURSEMENT AND THE ACCOUNTABILITY OF FUNDS FOR PUBLIC SERVICE OBLIGATION IN POSTAL SERVICES

Article 1

The Public Service Obligation in Postal Services is the obligation of public mail service as stipulated by the Minister of Communication and Information in accordance with the provisions of the law, in which the management is assigned under PT. Pos Indonesia (Persero) as the executor of the Public Service Obligation (PSO).



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Article 2

- (1) The allocation of funding for the Public Service Postal Services is established in the State Revenue and Expenditure Budget (APBN) for the current year and shall be notified by the Director General of Budget to the Director General of Post and Telecommunication as the Agent of Budget User (KPA).
- (2) Based upon the notification as referred to in paragraph (1), the Director General of Post and Telecommunication of the Ministry of Communication and Information shall make the request for the issuance of Budget Allocation for each Line Agency (SAPSK) to the Director General of Budget by attaching the Budget's Work Schedule (RKA) for the specified activities.
- (3) Based upon the request for the issuance of the SAPSK as referred to in paragraph (2), the Director General of Budget shall issue the Line Item Budget Allocation for each line Agency (SP-SAPSK) up to the amount established in the State Revenue and Expenditure Budget (APBN).
- (4) Based upon the SP-SAPSK as referred to in paragraph (3), the Director General of Post and Telecommunication of the Ministry of Communication and Information shall sign and issue the Budget Implementation List (DIPA) to be submitted to the Director General of Treasury for approval.
- (5) The DIPA as referred to in paragraph (4) shall be the basis for the disbursement of payment for the implementation of Public Mail Service Obligation.

Article 3

- (1) The Director General of Post and Telecommunication of the Ministry of Communication and Information shall prepare a Work Agreement with PT. Pos Indonesia (Persero) based on the DIPA as referred to in Article 2 paragraph (4).
- (2) The Work Agreement as referred to in paragraph (1) shall be signed by the Director General of Post and Telecommunication of the Ministry of Communication and Information and the President Director or one of the appointed Director of PT. Pos Indonesia (Persero).
- (3) The Work Agreement as referred to in paragraph (2) shall contain at least the following:
 - a. the parties in the agreement;
 - b. a clear description of the primary works which have been agreed upon;
 - c. the rights and obligations of the parties involved in the agreement;
 - d. value of the work contract and the terms of payment;



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- e. a clear and detailed description on terms and technical specification;
- f. location and duration for executing the work agreement;
- g. provisions on default and sanctions when the parties failed to fulfill their obligations;
- h. dispute settlement.

Article 4

- (1) The Director General of Post and Telecommunication of the Ministry of Communication and Information as the Agent of Budget User shall issue a decision letter confirming the appointment of officials for:
 - a. The Official authorized to perform the action which will result in the disbursement of the budget/ in charge of the activities/ to make commitment, herein after shall be referred to as the Official in Charge of Commitment (PPK);
 - b. The Official authorized to assess the invoices and sign the Payment Order (SPM), herein after shall be referred to as the Official in Charge of Issuing the SPM;
 - c. An Expenditure Treasurer to perform treasury duties and reporting the budget implementation.
- (2) Duplicate of the decision letter on the appointment of such officials as referred to in paragraph (1) shall be submitted to the Director General of Treasury *c.q* the Director of State Treasury Management.

Article 5

- (1) Request for fund disbursement for the purpose of providing Public Postal Service Obligation shall be submitted by the Director General of Post and Telecommunication of the Ministry of Communication and Information after verifying the implementation of the Public Mail Service Obligation.
- (2) To execute the verification process as referred to in paragraph (1), the Director General of Post and Telecommunication of the Ministry of Communication and Information may form a Verification Team.
- (3) The Verification as referred to in paragraph (1) shall conform to the Standard Operating Procedure (SOP) for verifying the Public Postal Service Obligation prepared and set forth by the Director General Of Post and Telecommunication of the Ministry of Communication and Information.
- (4) The SOP as referred to in paragraph (3) shall contain at least the following:
 - a. general provisions;
 - b. objects to be verified; and
 - c. procedures for executing the verification process.



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- (5) Result of the verification process on the implementation of the Public Postal Service Obligation as referred to in paragraph (3) shall then be put into a Verification Report and shall be signed by the Agent of Budget User (KPA)/ Official in Charge of the activities as the verifier and PT. Pos Indonesia as the party being verified.
- (6) The Verification Report as referred to in paragraph (5) is one of the requirements for disbursement of funds to provide Public Postal Service Obligation.
- (7) The Verification Report as referred to in paragraph (6) is for administrative purposes only and shall not in any way exempt PT. Pos Indonesia (Persero) from any audit by any authorized agencies in accordance with the provisions of the law.

Article 6

- (1) Based upon the invoices from PT. Pos Indonesia (Persero) and having observed the DIPA as referred to in Article 2 paragraph (4), the appointed Official as referred to in Article 4 paragraph (1) letter b, shall issue an SPM and submit it to the Director General of Treasury *c.q* the Director of State Treasury Management and enclosing:
 - a. the work agreement document (submitted once at the initial request);
 - b. verification report;
 - c. payment receipt; and
 - d. statement declaring the ability to complete the work until the end of the budget year (only for the month of December of the current year).
- (2) Based upon the SPM as referred to in paragraph (1), the Director General of Treasury *c.q* the Director of State Treasury Management, shall issue an Order for Fund Disbursement (SP2D) in favor of PT. Pos Indonesia (Persero) account in the appointed bank.
- (3) The procedure for issuing the SP2D as referred to in paragraph (2) is done in accordance with the provisions of the law.

Article 7

- (1) The President Director or one of the appointed Director of PT. Pos Indonesia (Persero) shall submit the accountability report on the utilization of funds for providing the Public Postal Service Obligation to the Director General of Post and telecommunication of the Ministry of Communication and Information as the Agent of Budget User.



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- (2) Based on the report as referred to in paragraph (1), the Director General of Post and Telecommunication of the Ministry of Communication and Information shall submit the accountability report on the utilization of funds to the Finance Minister *c.q* the Director General of Budget in accordance with the provisions of the law.

Article 8

- (1) The Director General of Post and Telecommunication of the Ministry of Communication and Information as the Agent of Budget User shall organize the accounting and prepare the financial statement in accordance with the provisions of the law.
- (2) PT. Pos Indonesia (Persero) has the full responsibility on the execution and the utilization of funds for implementing the Public Mail Service Obligation.
- (3) The Agent of Budget User is responsible for the implementation of Public Postal Service Obligation, including the disbursement of funds from the State Treasury to PT. Pos Indonesia (Persero).
- (4) The utilization of funds as referred to in paragraph (2) shall be audited by an authorized agency in accordance with the provisions of the law.
- (5) If the audit performed by the authorized agency as referred to in paragraph (4) shows that the amount of funds used for providing the Public Postal Service Obligation by PT. Pos Indonesia (Persero) is actually less than the amount paid by the Government in 1 (one) budget year, then the differences of said payment shall be refunded by the President Director of PT. Pos Indonesia (Persero) to the State Treasury as a Non-Tax State Revenue.
- (6) If the audit performed by the authorized agency as referred to in paragraph (4) shows that the amount of funds used for providing the Public Postal Service Obligation by PT. Pos Indonesia (Persero) is actually more than the amount paid by the Government in 1 (one) budget year, the differences of said payment cannot be charged to the State.

Article 9

- (1) The funds for the implementation of the Public Postal Service Obligation which has not been paid until the end of the year, shall be placed in a Subsidy Reserve Account/ PSO under the Finance Minister in accordance with the provisions of the law.
- (2) The procedures for releasing the funds in the Subsidy Reserve Account / PSO as referred to in paragraph (1) is done in accordance with the provisions of the law.



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Article 10

The provisions required for implementing this Regulation of the Finance Minister shall be arranged further by the Director General of Budget and/ or the Director General of Treasury in accordance with their authority.

Article 11

This Regulation of the Finance Minister shall be in effect provided that the funds for the implementation of the Public Postal Service Obligation are budgeted in the State Revenue and Expenditure Budget (APBN).

Article 12

Upon enactment of this Regulation of the Finance Minister , the regulation of the Finance Minister Number 121/ PMK.02/ 2008 on the Procedures for Supplying, Disbursing and the Accountability of Funds for Providing Public Postal Service Obligation is revoked and no longer in effect.

Article 13

The implementation of the Procedures for the Supplying, Disbursing and the Accountability of Funds for Providing Public Postal Service Obligation as stipulated in this Regulation of the Finance Minister shall be effective as of January 1, 2009.

Article 14

This Regulation of the Finance Minister shall be effective on 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 May 15, 2009
FINANCE MINISTER
(signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta

On May 15, 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS

(signed)

ANDI MATTALATA

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA OF 2009 NUMBER 107

This copy is in conformity with the original
Head of the General Affairs Bureau

for

Head of the Administration Department

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

Antonius Suharto

NIP 060041107