



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 92/PMK.05/2012

CONCERNING

AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER
78/PMK.05/2011 CONCERNING *BACKLOG* SETTLEMENT UPON THE
FOREIGN LOANS AND / OR GRANT THROUGH SPECIAL *INELIGIBLE*
ACCOUNT MECHANISM

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that based on the Regulation of the Minister of Finance Number 78/PMK.05/2011, has been established Backlog settlement mechanism upon the foreign loans and / or grants through Special Ineligible Account mechanism;
 - b. That in order to improve the effectiveness and orderly administration recording and Backlog settlement upon the foreign loans and / or grants through Special Ineligible Account mechanism, it is necessary to change some of the provisions in the Regulation of the Minister of Finance Number 78/PMK.05/2011 concerning Backlog Settlement Upon the Foreign Loans And / Or Grants Through Special Ineligible Account Mechanism;
 - c. that based on the considerations set forth in letter a and b, it is necessary to stipulate Regulation of the Minister of Finance concerning the Amendment to the Minister of Finance Number 78/PMK.05/2011 concerning Backlog Settlement Upon the Foreign Loans And / Or Grants Through Special Ineligible Account Mechanism;

In View of : Regulation of the Minister of Finance Number 78/PMK.05/2011 concerning Backlog Settlement Upon the Foreign Loans And / Or Grants Through Special Ineligible Account Mechanism;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCES NUMBER 78/PMK.05/2011 CONCERNING *BACKLOG* SETTLEMENT UPON THE FOREIGN LOANS AND / OR GRANT THROUGH SPECIAL *INELIGIBLE* ACCOUNT MECHANISM.

Article I



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Several provisions in the Regulation of the Minister of Finance Number 78/PMK.05/2011 concerning Backlog Settlement Upon the Foreign Loans And / Or Grants Through Special Ineligible Account Mechanism (State Gazette of the Republic of Indonesia Year 2011 Number 218) is amended as follows:

1. Provisions Article 1 amended to read as follows:

Article 1

1. Central Government, hereinafter called the Government is the President of the Republic of Indonesia, which holds the power of the government of the Republic of Indonesia as defined in the Constitution of the Republic of Indonesia Year 1945.
2. Foreign Loan and / or Grant hereinafter abbreviated PHLN are loans and / or grants as stipulated in Government Regulation Number 10 Year 2011 concerning Procedures for Procurement of Foreign Loans and Grants Acceptance.
3. Testament Manuscripts Foreign Loan and / or Grant PHLN hereinafter abbreviated NPPHLN is an agreement or other equivalent texts containing about PHLN agreement between the Government and PPHLN.
4. Giver Foreign Loan and / or Grant hereinafter called Giver PHLN are creditors that provide loans and / or parties who provide grants to the Government from foreign.
5. Backlog on PHLN is the use of government bailout funds in order to recall PHLN through Special Account mechanism that has not been requested and / or have not received the replacement and / or did not get a replacement from the Giver PHLN.
6. Backlog on the Eligible PHLN hereinafter referred Backlog Eligible is the use of government bailout funds that can be requested reimbursement from the Giver PHLN.
7. Backlog on the Ineligible PHLN hereinafter referred Backlog Ineligible is the use of government bailout funds shall not be reimbursed from the Giver PHLN.
8. Closing Date is the deadline for disbursement of funds PHLN through the issuance of a Disbursement Order (SP2D) by the General Treasury Office.



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9. Financial Statements of the General Treasurer, hereinafter abbreviated LKBUN is the combined financial statements of the reporting entity of the General Treasurer and other relevant units that manage and / or control of government assets that are not reported in the Financial Statements State Ministries / agencies, which consists of Budget Realization Report, Balance Sheet, Cash Flow Statement and Notes to the Financial Statements.
 10. Financial Statements of the Central Government is responsible hereinafter abbreviated Audited financial management during a period consisting of Budget Realization Report, Balance Sheet, Cash Flow Statement and Notes to the Financial Statements.
 11. Special Account (Special Account), hereinafter referred to Reksus is an account opened by the Minister of Finance Government at Bank Indonesia or bank designated to receive and distribute funds and can be recovered PHLN balance (revolving) after PHLN accountable to the Giver.
 12. Reksus Empty is a Reksus insufficient to pay for the spending that is financed from PHLN.
 13. Government bailout fund is pure Rupiah funds used to finance temporary "spending that comes from PHLN, which among other things caused by Reksus Empty, which will be submitted to the Giver PHLN reimbursed.
2. The provisions of Article 5 is amended to read as follows:

Article 5

- (1) Backlog on PHLN declared Backlog Ineligible in terms of:
 1. PHLN regard has surpassed Closing Date for 18 (eighteen) months on the date of Audited and / or
 2. Expenditure financed from PHLN respect not in accordance with the provisions of the NPPHLN.
- (2) In the event that there is the possible of replacement of the Giver PHLN Backlog Ineligible, the backlog on PHLN as referred to in paragraph (1) is classified as a Backlog Eligible.
3. In between Article 5 and Article 6, 1 (one) article, namely Article 5A to read as follows:

Article 5A



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- (1) In the event of acceptance of reimbursement (reimbursement) for Backlog Ineligible from Giver PHLN accounting corrections that have been made, the acceptance of "reimbursement is recorded as revenue or revenue grant funding.
- (2) Accounting and / or registration of revenue reimbursement as referred to in paragraph (1) shall be conducted in accordance with the provisions of the legislation.

Article II

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.

Stipulated in Jakarta

on June 12, 2012

MINISTER OF FINANCE

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on June 12, 2012

THE MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 603 YEAR 2012