



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 81/PMK.05/2012

CONCERNING

SOCIAL ASSISTANCE EXPENDITURE TO STATE MINISTRY / INSTITUTIONS

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that in order to protect the public from the possibility of social risk, the National Budget allocated social assistance expenditure budget;
  - b. that for the allocation and management of social assistance expenditure budget can be carried out in an orderly, efficient, economical, effective, transparent, and accountable with respect to the sense of justice and propriety, it should regulate the provision of social assistance expenditure in the State Ministry / Institutions;
  - c. that in accordance with the provisions of Article 7, paragraph (2) letter a of Act Number 1 Year 2004 concerning State Treasury, Minister of Finance as General Treasurer authorities establish policies and guidelines for implementation of the state budget;
  - d. Based on the considerations as referred to in letters a, b, and c, it is necessary to stipulate Regulation of the Minister of Finance concerning Social assistance Expenditure in the State Ministry / Institutions;
- 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. Act Number 1 Year 2004 concerning State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
  3. Act Number 15 Year 2004 concerning Audit, Management and Financial Responsibility (State Gazette of the Republic of Indonesia Year 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);
  4. The Presidential Decree Number 56 / P Year 2010;



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5. Regulation of the Minister of Finance Number 134/PMK.06/2005 concerning Payment Guidelines in the Implementation of the National Budget;
6. Regulation of the Minister of Finance Number 57/PMK.05/2007 concerning Account Management Owned State Ministry / Agency / Office / Work Unit;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING SOCIAL assistance EXPENDITURE ON THE STATE MINISTRY / INSTITUTIONS.

## CHAPTER I

### GENERAL PROVISIONS

#### Article 1

1. Social assistance Expenditure is in the form of spending on transfers of money, goods or services provided by the Central Government / Regional to the public in order to protect the public from the possibility of social risk improve economic and / or social welfare.
2. Social risk is an event or events that may lead to potential social vulnerability borne by the individual, family, group, and / or communities as a result of social crisis, economic crisis, political crisis, natural phenomena and natural disasters if not given Social assistance Expenditure will be worse off and cannot live in reasonable condition.
3. Government's Annual Budget hereinafter called DIPA is budget execution documents made by the Minister / Head of Agency or work unit and approved by the Director General of the Treasury or the Head of the Regional Office of Directorate General of Treasury, on behalf of the Minister of Finance as General Treasurer of the State and serves as the basis for action which resulted in the state expenditure and disbursement of funds at the expense of the National Budget (APBN) as well as government documents supporting accounting activities.
4. State Treasury Office, hereinafter called KPPN abbreviated the Directorate General of Treasury under and responsible directly to the Head of the Regional Office of Directorate General of Treasury, which gained



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authority as the power of the General Treasurer.

5. Budget Users hereinafter abbreviated PA is Minister / Head of Institution is responsible for managing the budget in the Ministry / Agency concerned.
6. Specific Budget User, hereinafter referred to PA officials who derive power from the PA to carry out part of the authority and responsibility of the use of budget concerned in the State Ministry / Agency.
7. Committing Officer, hereinafter abbreviated as KDP is an officer authorized by the PA / Power PA to make decisions and / or actions that may result in expenditures at the expense of the state budget.
8. Officials Bookmarks Hand Payment Order hereinafter referred to as PP-SPM is an officer authorized by the Authorization for the PA to conduct testing and issue the Letter Payment Request Payment Order.
9. Payment Request Letter, hereinafter abbreviated as SPP is a document created / published by the official who is responsible for implementation of activities / CO and submitted to the PP-SPM.
- 10 Direct Payment Order hereinafter as referred to as SPM-LS is an order to pay issued by the PP-SPM to third parties on the basis of commitment or decree.
- 11 Warrant Disbursements hereinafter called SP2D is a warrant issued by the KPPN as Authority of BUN for implementation at the expense of the state budget expenditures by SPM.
- 12 Bank / Post Channel is a bank / postal partners as the opening of an account in the name of the unit to accommodate the budget of Social assistance Expenditure to be allocated to social assistance recipients.
- 13 Treasury Single Account is an account with a depository of state funds which determined by the Minister of Finance as General Treasurer of the State or official designated to accommodate all state revenues and expenditures or pay for the entire country on a Bank / Giro appointed.

CHAPTER II



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SCOPE

Article 2

The provisions of this ministerial regulation sets out the allocation, disbursement and spending of funds of Social assistance Expenditure in the State Ministry which sourced from the State Budget (Budget) to recipients of social assistance, including it accountability.

CHAPTER III

ALLOCATION OF SOCIAL ASSISTANCE BUDGET

Article 3

- (1) Social assistance Budget allocated in the State Budget based on the provisions of the Regulation of the Minister of Finance regarding the preparation and review of the Work Plan Budget State Ministries / Institutions.
- (2) Allocating Social assistance Expenditures separated from the unit operating cost elements organizer of social assistance, the cost of liquefaction and distribution of social assistance as well as costs incurred in the framework of goods and services procurement.
- (3) The costs as referred to in paragraph (2) shall be allocated on a Goods Expenditure.

Article 4

- (1) Budget of Social assistance Expenditure prepared by the of Social Assistance the State Ministry/ Institutions with respect to:
  - a. The purpose of the use of social assistance;
  - b. The social aid;
  - c. The recipients of social assistance, and
  - d. The forms of social assistance which transferred.
- (2) The purpose of the social assistance budget as referred to in paragraph (1) letter a consists of :
  - a. Social rehabilitation, which aims to restore and develop the ability of a person who experienced social dysfunction in order to conduct normal social function;
  - b. Social protection, which aims to prevent and manage the risk of social vulnerability shocks individuals, families,



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- groups, and / or the community to its survival can be met the minimum basic needs;
- c. Social empowerment, which is all the effort that is directed to a citizen who has the power of social problems, so as to meet their basic needs;
  - d. Social security, which is an institutionalized scheme to ensure all people in order to meet the basic needs of a decent life;
  - e. Poverty reduction, which is the policies, programs, and activities of persons, families, groups, and / or people who do not have or have a source of income and cannot meet the needs of the viewpoint of humanity, and
  - f. Disaster management, which is a series of efforts that include policy-setting development risk of disasters, disaster prevention, emergency response and rehabilitation.
- (3) Giving social assistance as referred to in paragraph (1) letter b is the State Ministries / Agencies duties and functions related to handling the possibility of Social Risk, improve the economy, and / or welfare of the community.
  - (4) Recipients of Social assistance as referred to in paragraph (1) letter c made up of individuals, families, groups, and / or people who have an unstable state as a result of the crisis situation of social, economic, political, disaster, and natural phenomena that able to meet the minimum needs of life.
  - (5) The Recipients of Social Assistance as referred to in paragraph (4) as well as non-government organizations in education, health, religion and other fields that contribute to protecting individuals, groups and / or communities from the possibility of Social Risk, improve the economy, and / or welfare of the community
  - (6) Social assistance provided by social aid as referred to in paragraph (3) to recipients of social assistance as described in paragraph (4) and (5) not to:
    - a. returned to the social aid, or
    - b. were taken the outcome by the social aid.
  - (7) Form of Shopping Social assistance disbursed as



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described in paragraph (1) letter d consists of:

- a. money;
  - b. goods and / or
  - c. Service.
- (8) Social assistance Expenditure which disbursed in the form of money as referred to in paragraph (7) letter a, is used by recipients of social assistance for the procurement of goods and / or services, done / produced by the self-managed social assistance recipients.
- (9) Social assistance Expenditure disbursed in the form of goods and / or services as referred to in paragraph (7) letters b and c, implemented through the supplying of goods and / or services to recipients of social assistance that the procurement of goods and / or services in accordance with the provisions of legislation on procurement of goods / services of the government.

Article 5

Budget of Social assistance Expenditure as referred to in Article 3 and Article 4 DIPA set forth in State Ministries / Institutions.

CHAPTER IV

AUTHORITY OF PA, AUTHORIZATION OF PA AND PPK IN  
THE FRAMEWORK OF SOCIAL ASSISTANCE FUND  
EXPENDITURE MANAGEMENT

Article 6

PA Authority, Authorization of PA, and PPK in the management of Shopping Social assistance Funds is organized as follows:

- a. PA has the authority to establish general guidelines for the management and accountability of the Social assistance Expenditures based on the legislation adapted to the duties and functions of the State Ministries / Institutions that regarded;
- b. Authorization PA has the authority to establish technical guidelines for the management of Social assistance Expenditure, and to approve the decree of social assistance recipients;
- c. PPK has the authority to conduct the selection process,



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the determination and the establishment of the decree of social assistance recipients, to conduct engagements with third parties, and make payment.

#### Article 7

The Technical Instructions management of Social assistance Expenditure set by the Authority of PA as referred to in Article 6 letter b shall at least contain:

- a. The purpose of the use of the Social assistance Expenditures;
- b. social aid;
- c. social assistance recipients;
- d. budget allocation;
- e. terms of social assistance recipients;
- f. The governance disbursement of Social assistance Expenditure;
- g. The implementation of transferring Social assistance Expenditure, and
- h. The Accountability of Social assistance Expenditure.

### CHAPTER V

#### DISBURSEMENT AND DISTRIBUTION OF SOCIAL ASSISTANCE

##### Part One

##### Establishment of Social Assistance Recipients

#### Article 8

- (1) In order to determine the recipients of social assistance, PPK conducted selection of social assistance recipient according to criteria / requirements as specified in the general guidelines for the management and accountability of Social assistance Expenditure which established by the PA and technical instructions management of Social assistance Expenditure which established by the Authority of PA.
- (2) Based on the results of the selection as described in paragraph (1), PPK stipulate the decree of social assistance recipients.



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- (3) In order to distribute the Social assistance in the form of money, the decree of social assistance recipients as referred to in paragraph (2) shall at least contain:
  - a. identity of the recipient of social assistance;
  - b. value for money of social assistance,
  - c. account number of social assistance recipients.
- (4) In the case of social assistance recipients who do not have account numbers as referred to in paragraph (3) letter c, the account number listed in the decree of social assistance recipients are Bank account number / Post Suppliers.
- (5) In order to distribute the Social assistance in the form of goods and / or services, the decree of social assistance recipients as referred to in paragraph (2) shall at least contain:
  - a. identity of the social assistance recipient;
  - b. value of goods of social assistance, and
  - c. form of goods and / or services to be provided.
- (6) A decree of social assistance recipients as referred to in paragraph (2) further validated by the Authority of PA.
- (7) The decree of social assistance recipients approved by the authority of PA of as referred to in paragraph (6) is the basis of the provision of social assistance to social assistance recipients.
- (8) In order to accelerate the provision of social assistance, the establishment of the decree as referred to in paragraph (2) and ratification the decree of social assistance recipients referred to in paragraph (6) can be done in stages to recipients who have met the requirements.

Part Two

Social Assistance Disbursement Which Distributed In Form  
Of Money

Article 9

Disbursement of funds Social Assistance Expenditure which transferred in the form of money made through direct payments (LS):



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- a. of the State Treasury to the account of the recipient of social assistance to banks / post; or
- b. of the State Treasury to Bank / Post Channel.

Article 10

- (1) Disbursement of funds Social Assistance Expenditure as referred to in Article 9 letter b made in terms of:
  - a. recipients of social assistance in the form of money is not possible to open an account at the bank / post;
  - b. funds of Social Assistance which distributed is National Program which is According to the legislation must be distributed through the institutions, or
  - c. the number of recipients of social assistance in the form of money on one type of Social Assistance and the DIPA more than 100 (one hundred) recipients of social assistance.
- (2) In order disbursement Shopping Social Assistance referred to in Article 9, paragraph b, Power PA opened an account at the Bank / Post Channel.
- (3) In Order to Open an account at the Bank / Post Suppliers by authority of PA as described in paragraph (2) shall be conducted based on the provisions of the Regulation of the Minister of Finance on the management accounts of the State Ministry / Agency / Office / Work Unit.
- (4) Disbursement of funds of Social Assistance as referred to in Article 9 letter b distributed to recipients of social assistance by way of:
  - a. transferring funds from bank account / Post Channel into account of social assistance recipient, or
  - b. provision of cash from bank account / Post Suppliers to recipients of social assistance by officers Bank / Post Channel.

Article 11

- (1) In the framework of the implementation of distributing funds of the Social Assistance Expenditures as referred to in Article 9, paragraph b, PPK conducted an elections of Bank / Post Channel in accordance with acts and regulations regarding procurement of government goods



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/ services.

- (2) Bank / postal which has been elected to be the Bank / Channeling Post of Social Assistance funds to sign a contract / agreement with the PPK.
- (3) The contract / work agreement as referred to in paragraph (2) shall at least contain:
  - a. rights and obligations of both parties;
  - b. procedures and requirements of distributing funds of Social Assistance Expenditure in the form of cash to recipients of Social Assistance Expenditures;
  - c. ability statement of Bank / Channeling Post to distribute Social Assistance funds in the form of cash to recipients of social assistance at the latest 30 (thirty) calendar days after the funds of Social Assistance Expenditures are transferred from Treasury Single Account to Bank / Channeling Post;
  - d. ability statement of Bank / Channeling Post that the rest of Social Assistance in the form of cash to the Bank / Channeling Post which not channeled in a period of 30 (thirty) calendar days shall be deposited into the State Treasury in the next business day;
  - e. liabilities of the Bank / Channeling Post to submit reports of distributing Social Assistance funds periodically to the PKK;
  - f. ability Bank statement / Channeling Post to deposit interest and current account to Bank / Channeling Post arising in the ordinary of distributing Social Assistance funds to the State Treasury;
  - g. ability statement Bank / Channeling Post to deposit the remaining funds of Social Assistance Expenditures which are not distributed until the end of the fiscal year to the State Treasury, and
  - h. Provisions regarding sanctions which subjected against a party who breached the contract / cooperative agreement.
- (4) In the contract / work agreement as referred to in paragraph (2) shall not include clauses pieces or charges subjected on recipients of Social Assistance Expenditures.



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- (5) In the event that the terms of the contract / agreement of cooperation beyond the period of 30 (thirty) calendar days as referred to in paragraph (3) letter c, must first receive approval from the Director General of the Treasury.

Part Three

Disbursements Funds of Social Assistance Expenditure In  
The Form of Goods and / or Services

Article 12

- (1) In order to procure goods and / or services for social assistance that will be distributed in the form of goods and / or services to recipients of social assistance, PKK signed the procurement contracts for goods and / or services with the providers of goods and / or services.
- (2) Procurement of goods and / or services to be allocated to social assistance recipients as referred to in paragraph (1) may also include the implementation of the supply of goods and / or services to be accepted by social assistance recipients.
- (3) Disbursement of funds Social Assistance Expenditure in the context of procurement of goods and / or services to be channeled to social assistance recipients is done by direct payment (LS) from the State Treasury to the account of goods and / or services.
- (4) Distribution of goods and / or services procured using funds of Social Assistance recipients of social assistance by:
  - a. PKK, or
  - b. Providers of goods and / or services based on the contract as referred to in paragraph (2).

CHAPTER VI

PROCEDURES PROPOSE SPP, SPM, AND SP2D IN  
FRAMEOWRK OF DISBURSEMENT SOCIAL ASSISTANCE  
EXPENDITURE FUNDS

Article 13

- (1) In the framework of disbursement Shopping Social Assistance, PKK proposed SPP Social Assistance Expenditures to PP-SPM which at least enclosing:



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- a. The decree of social assistance recipients;
  - b. Register and recapitulation of social assistance recipients;
  - c. Scripts contract / agreement of distribution Social Assistance Expenditure between the PPK and the Bank / Channeling Post in distribution of social assistance through Bank / Post Channel;
  - d. Document contracts of procurement for goods and / or services between the PPK and the provider of the goods and / or services in case of Social Assistance funds distributed in the form of goods and / or services.
- (2) PP-SPM conduct testing to the SPP and attachments submitted by the PPK.
  - (3) In the case based on the results of the examination as referred to in paragraph (2), SPP declared complete and correct in accordance with the legislation, PP-SPM issuing SPM-LS.
  - (4) The procedure for testing SPP, proposed SPM-LS by PP-SPM to KPPN, and publishing SP2D by KPPN conducted in accordance with the Regulation of the Minister of Finance on the payment procedures for the implementation of the State Budget.

## CHAPTER VII

### DEPOSITING SOCIAL ASSISTANCE FUND REPAYMENT OF THE DEPOSIT OF SOCIAL ASSISTANCE FUND EXPENDITURE

#### Part One

#### Depositing Social Assistance Fund

#### Article 14

- (1) PPK conduct research on reports Social Assistance funds provided by the Bank / Channeling Post as referred to in Article 11 paragraph (3) letter e.
- (2) In the case of the research as referred to in paragraph (1), Social Assistance Expenditures funds that have not been distributed until the deadline as specified in the contract / cooperative agreement, the PPK issued a warrant withdrawal of funds Social Assistance Expenditure to the State Treasury



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- (3) Payment of Social Assistance Expenditures of funds as referred to in paragraph (2) conducted in the current budget year using Deposit Refund Expenditure (SSPB).
- (4) SSPB as referred to in paragraph (3) shall be accompanied by the list of recipients of social assistance which is not distributed.
- (5) Payment of Social Assistance Expenditures of funds as referred to in paragraph (3) is recorded as a return of the deposit fund spending by the value of social assistance spending in function, sub-function, programs, activities, outputs and expenditure of the same type as specified in SSPB.
- (6) In the case of distributing of Social Assistance Expenditure funds is not implemented in the current fiscal year as described in paragraph (3), distributing of Social Assistance Expenditure funds as referred to in paragraph (2) shall be implemented in the next financial year using Non-Tax Deposit (SSBP) which accompanied by the list of recipients of social assistance.
- (7) Payment of Social Assistance Expenditures funds and interest / current accounts incurred in the ordinary course of Social Assistance Expenditure funds, the deposit letters made separately.

Part Two

Repayment of Deposit fund of Social Assistance Expenditure

Article 15

- (1) The repayment of the deposit funds are not channeled as referred to in Article 14 paragraph (3) can only be done on the current fiscal year.
- (2) Repayment of deposit fund mechanism Of Social Assistance Expenditure regulated by the Director General of the Treasury.

CHAPTER VIII

CONTROL AND ACCOUNTABILITY

Article 16

- (1) Authority of PA is responsible for the achievement of performance targets of Social Assistance Expenditure funds to recipients of social assistance.



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- (2) PPK is responsible for the implementation of the Social Assistance Expenditures of funds to recipients of social assistance in order to ensure social assistance in accordance with the allotment and right on target and based on the technical guidelines set by the Authority of PA.
- (3) In order to control the distribution of funds Social Assistance, Expenditure Authority of PA can coordinate with functional control apparatus.
- (4) To ensure accountability and transparency in distributing funds of Social Assistance, Authority of PA must make accountability reports.
- (5) Accountability report as referred to in paragraph (4) shall contain at least limit the amount of social assistance is channeled, the realization of social assistance have been distributed, and the rest of social assistance funds that are deposited into the State Treasury.
- (6) In the event that there is still a funding Social Assistance Expenditure on account of Bank / Post Suppliers which have not deposited until the end of the fiscal year, the fund presented as Other cash in the Ministry of State Treasury / Financial Institutions in the State Ministry / Agency (LKKL).
- (7) accountability report as referred to in paragraph (4) shall be accompanied by:
  - a. evidence of data transfer / receipt / confirmation of Bank / Channeling Post / social assistance recipients, to distribute funds Social Assistance Expenditure in the form of cash, or
  - b. news handover ceremony, for the distribution of funds Social Assistance Expenditure in the form of goods and / or services.
- (8) accountability report as referred to in paragraph (4) attached as a supplement to the Consolidated Financial State Ministries / Institutions.

## CHAPTER IX

### TRANSITIONAL PROVISIONS

#### Article 17

Disbursement and Distribution of Social Assistance



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Expenditure funds are being carried out before this regulation comes into force, it can still be implemented and adapted to this regulation.

#### CHAPTER X

#### CLOSING PROVISIONS

##### Article 18

At the time of this regulation comes into force, all provisions governing the distribution of funds disbursement and Social Assistance Expenditures, revoked and declared void.

##### Article 19

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 1, 2012

MINISTER OF FINANCE OF  
THE REPUBLIC OF  
INDONESIA,

Signed.

AGUS D. W.  
MARTOWARDOJO

Promulgated in Jakarta

On June 1, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS REPUBLIC OF INDONESIA,

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 563 YEAR 2012