



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

COPY

REGULATION OF THE FINANCE MINISTER

NUMBER 123/PMK.02/2009

ON

THE PROCEDURE FOR THE PROVISION, DISBURSEMENT AND
ACCOUNTABILITY OF PUBLIC SERVICE OBLIGATION IN SEA
TRANSPORTATION FOR ECONOMY CLASS PASSENGERS

BY THE GRACE OF THE ONE ALMIGHTY GOD

THE FINANCE MINISTER

- Having considered :
- a. that for the purpose of public service obligation as stipulated by the Government, in providing public service in sea transportation for economy class passengers, the government has allocated a subsidy in the State Revenue and Expenditure Budget;
 - b. that for the purpose of utilizing said funds for public service obligation, it is deemed necessary to regulate the procedures in providing, disbursing, and ensuring accountability of the funds under a Regulation of the Finance Minister;
 - c. that based on the considerations as referred to in letter a and letter b, it is necessary to enact a Regulation of the Finance Minister on the Procedures for the Provision, Disbursement and Accountability of the Funds for Public Service Obligation in sea transportation for economy class passengers.
- Having observed :
1. Law Number 17 of 2003 on State Owned Enterprises (State Gazette of the Republic of Indonesia Number 47 of 2003, Supplement to the State Gazette of the Republic Indonesia number 4286);
 2. Law Number 19 of 2003 on State Finance (State Gazette of the Republic of Indonesia Number 70 of 2003, Supplement to the State Gazette of the Republic 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 Indonesia number 4355 of 2004);
 4. Law Number 15 of 2004 on Examination on State Finance Management and Accountability (State Gazette of the Republic of Indonesia Number 66 of 2004, Supplement to the State Gazette of the Republic Indonesia number 4400 of 2004);



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5. Law Number 41 of 2008 on State Revenue and Expenditure Budget of the Republic of Indonesia for Budget Year 2009 (State Gazette of the Republic of Indonesia Number 171 of 2008, Supplement to the State Gazette of the Republic Indonesia number 4920);
6. Law Number 21 of 2004 on Preparing Work Plan and Budget of State Ministries/Institutions (State Gazette of the Republic of Indonesia Number 75 of 2004, Supplement to the State Gazette of the Republic Indonesia number 4406);
7. Government Regulation Number 8 of 2006 on Reporting on the Finance and Performance of Government Institutions (State Gazette of the Republic of Indonesia Number 25 of 2006, Supplement to the State Gazette of the Republic Indonesia number 4614);
8. Presidential Decree Number 42 of 2002 on the Implementing Guidelines for the State Revenue and Expenditures (State Gazette of the Republic of Indonesia of 2002 Number 73, Supplement to the State Gazette of the Republic Indonesia number 4212) as amended several times by Presidential Decree Number 72 of 2004 (State Gazette of the Republic of Indonesia of 2004 Number 92, Supplement to the State Gazette of the Republic of Indonesia Number 4418);
9. Presidential Decree Number 20/P of 2005
10. Presidential Regulation Number 72 of 2008 on the 2009 Details of the Central Government Expenditures;
11. Regulation of the Finance Minister Number 08/PMK.02/2005 on Managing the Section of Finance Budget and Calculation;
12. Regulation of the Finance Minister Number 134/PMK.06/2006 on the Guidelines for Payment in Implementing the State Revenue and Expenditure Budget;
13. Regulation of the Finance Minister Number 82/PMK.05/2007 on the Procedures of Disbursement of Funds charged to the State Revenue and Expenditure Budget through the State General Cash Account;
14. Regulation of the Finance Minister Number 171/PMK.05/2007 on the Accounting and Reporting System between the Central Government and the Local Government;
15. Regulation of the Finance Minister Number 196/PMK.05/2007 on the Procedure for Preparing and Presenting the Financial Report on Subsidy Costs and other Expenditures in the Section of Finance Budget and Calculation;



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16. Regulation of the Finance Minister Number 105/PMK.02/2008 on Preparing and Reviewing the Work Plan and Budget of State Ministries/Institutions and Preparing, Reviewing, Enacting and Implementing the Budget Implementation List of Budget Year 2009;

HAS DECIDED:

To enact : REGULATION OF THE FINANCE MINISTER ON THE PROCEDURE FOR THE PROVISION, DISBURSEMENT AND ACCOUNTABILITY OF PUBLIC SERVICE OBLIGATION IN SEA TRANSPORTATION FOR ECONOMY CLASS PASSENGERS

Article 1

Public Service Obligation in Sea Transportation for Economy Class Passengers is a public service obligation in sea transportation for economy class passengers as governed by the Ministry of Transportation under the provisions of the law, managed under PT Pelayaran Nasional Indonesia (Persero) as the implementing agency for this Public Service Obligation (PSO).

Article 2

- (1) The funds provided for the public service obligation in sea transportation for economy class passengers shall be stipulated in the State Revenue and Expenditure Budget (APBN) of the relevant budget year and shall be notified by the Director General of Budget to the Director General of Sea Transportation, Ministry of Transportation as the Agent of Budget User.
- (2) Based on the notification as referred to in paragraph (1), the Director General of Sea Transportation under the Ministry of Transportation shall submit a request to issue the Line Item Budget per Work Unit (SAPSK) to the Director General of Budget and attach the Work Plan and Budget of the Ministry/Institution.
- (3) Based on the request for the SAPSK as referred to in paragraph (2) the Director General of Budget shall issue the Notification of the Line Item Budget per Work Unit (SP-SAPSK) with a maximum amount equal to the ceiling as set forth in the APBN.
- (4) Based on the SP-SAPSK as referred to in paragraph (3) the Director General of Sea Transportation Ministry of Transportation shall issue and sign the draft Budget Implementation List to be submitted to the Director General of Treasury for validation.



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- (5) The DIPA as referred to in paragraph (4) shall be the basis for the payment of the funds provided for the public service obligation in sea transportation for economy class passengers.

Article 3

- (1) The Director General of Sea Transportation, Ministry of Transportation shall enter into a Work Agreement with PT Pelayaran Nasional 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 Sea Transportation, Ministry of Transportation and the President Director of PT Pelayaran Nasional Indonesia (Persero).
- (3) The Work Agreement as referred to in paragraph (2) shall at least include:
 - a. The names of the parties engaged;
 - b. The description of the agreed scope of work involved;
 - c. The rights and responsibilities of the stakeholders in the agreement;
 - d. The contractual value of the work, and terms of payment;
 - e. The requirements and technical specification are explained clearly and in detail;
 - f. Provisions on default and sanction in the event the parties involved are unable to fulfill their obligation; and
 - g. Dispute settlement.

Article 4

- (1) The Director General of Sea Transportation Ministry of Transportation as the Agent for Budget User shall issue an appointment letter to appoint:
 - a. The officer authorized to execute the budget expenditures/be responsible for the activities/to make a commitment hereinafter referred to as the Commitment Officer (PPK);
 - b. The Officer that is authorized to verify the invoice and sign the Payment Order (SPM) hereinafter referred to as the Payment Order Issuing Officer; and
 - c. The Expenditure Treasurer assuming the duty as treasurer who is responsible for making the reports on the expenditure budget.
- (2) The copy of the appointment letter as referred to in paragraph (1) shall be submitted to the Director General of Treasury c.q. Director of State Cash Management.



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Article 5

- (1) The Director General of Sea Transportation, Ministry of Transportation shall verify the public service obligation in sea transportation for economy class passenger for the purpose of disbursement request;
- (2) To implement the verification process, the Director General of Sea Transportation, Ministry of Transportation may establish a Verification Team.
- (3) The verification as referred to in paragraph (1) shall be implemented according to the Standard Operating Procedure (SOP) for verification of the public service obligation in sea transportation for economy class passengers prepared and stipulated by the Director General of Sea Transportation, Ministry of Transportation.
- (4) The SOP as referred to in paragraph (3) shall at least include:
 - a. General provisions;
 - b. The object of verification; and
 - c. Procedure for verification.
- (5) The verification on public service obligation in sea transportation for economy class passengers as referred to in paragraph (3) which is recorded in the Verification Official Report signed by the Agent of Budget User/Person in Charge of the Verification as the verifier and PT Pelayaran Nasional Indonesia (Persero) as the party being verified.
- (6) The Verification Official Report as referred to in paragraph (5) is one of the requirements in the disbursement of funds for the public service obligation in sea transportation for economy class passengers.
- (7) The Verification Official Report as referred to in paragraph (6) is only for administrative purpose and does not exempt PT Pelayaran Nasional Indonesia (Persero) from any audit process by the authorized institution as governed by the law.

Article 6

- (1) Based on the invoice from PT Pelayaran Nasional Indonesia (Persero) and with regard to the Budget Implementation List (DIPA) as referred to in Article 2 paragraph (4), the Officer appointed as referred to in Article 4 paragraph (1) letter b shall issue the Payment Order (SPM) and deliver it to the Director General of Treasury c.q. Director of State Cash Management and attach the following documents:
 - a. Work Agreement (submitted once in the initial request);
 - b. Verification Official Report;
 - c. Payment Receipt; and



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- d. Pledge to complete the Work Agreement up to the end of the budget year (particularly for requests in December of the current year);
- (2) Based on the Payment Order (SPM) as referred to in paragraph (1) the Director General of Treasury c.q. Director of State Cash Management shall issue the Payment Request (SP2D) to be credited to the account of PT Pelayaran Nasional Indonesia (Persero) at the designated bank.
- (3) The SP2D shall be issued in compliance with the provisions under the prevailing law.

Article 7

- (1) The President Director or the appointed Director of PT Pelayaran Nasional Indonesia (Persero), shall submit a financial accountability report on the usage of the funds for the public service obligation in sea transportation for economy class passengers to the Director General of Sea Transportation, Ministry of Transportation as the Agent of the Budget User.
- (2) Based on the report as referred to in paragraph (1) the Director General of Sea Transportation, Ministry of Transportation shall submit a financial accountability report from PT Pelayaran Nasional Indonesia (Persero) to the Minister of Finance c.q. Director General of Budget in compliance with the provisions under the prevailing law.

Article 8

- (1) The Director General of Sea Transportation, Ministry of Transportation as the Agent of Budget User shall prepare and submit a Financial Report to the Minister of Finance c.q. Director General of Budget in compliance with the provisions under the prevailing law.
- (2) The Financial report as referred to in paragraph (1) includes Balance Sheet, Report of Budget Realization and Notes on the Financial Report.

Article 9

- (1) PT Pelayaran Nasional Indonesia (Persero), shall be fully responsible for the implementation and the utilization of the funds for the public service obligation in sea transportation for economy class passengers.



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- (2) The Director General of Sea Transportation, Ministry of Transportation as the Agent of Budget User shall be responsible for the delivery of public service obligation in sea transportation for economy class passenger including the disbursement of funds from the State Cash Office to PT Pelayaran Nasional Indonesia;
- (3) The utilization of funds as referred to in paragraph (1) shall be audited by the State Auditor in compliance with the prevailing law.
- (4) In the event that the results from the audit by the State Auditor as referred to in paragraph (3) reveals that the funds for the public service obligation in sea transportation for economy class passenger used by PT Pelayaran Nasional Indonesia is less than the amount paid by the Government in one budget year, then the excess funds shall be refunded to the State Cash Office and treated as Non-Tax State Revenue in compliance with the prevailing law;

Article 10

- (1) The funds for public service obligation in sea transportation for economy class passenger that has not been paid till the end of the year, shall be placed in the Subsidy Reserve Account/PSO under the name of the Finance Minister in compliance with the prevailing law.
- (2) The procedure for disbursement of funds from the Subsidy Reserve Account/PSO as referred to in paragraph (1) shall be implemented in compliance with the prevailing law.

Article 11

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



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Article 12

This Regulation of the Finance Minister shall be valid provided that the funds for the delivery of the public service obligation in sea transportation for economy class passenger are budgeted/allocated in the State Revenue and Expenditure Budget (APBN).

Article 13

Upon enactment of this Regulation of the Finance Minister, the Regulation of Finance Minister Number 49/PMK.02/2008 on the Procedures for the Provision, Disbursement and Accountability of the Funds for Public service Obligation in Sea transportation for Economy Class Passengers shall be revoked and no longer valid.

Article 14

The implementation of the procedures for the Provision, Disbursement and Accountability of the Funds for Public service Obligation in Sea transportation for Economy Class Passengers as governed under the Regulation of the Finance Minister shall be effective as of 1 January 2009.

Article 15

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

In order that this Regulation is made 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 22 July 2009
FINANCE MINISTER

(Signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta

On 22 July 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed

ANDI MATALATTA

OFFICIAL GAZETTTE OF THE REPUBLIC INDONESIA NUMBER 184
of 2009

This copy is in conformity with the original

Head of General Affairs Bureau

For

Head of Administration of Ministry of Finance

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

Antonius Suharto

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