



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 71/PMK.07/2011

CONCERNING

GENERAL GUIDELINES AND PROFESSIONAL ALLOWANCE ALLOCATION
OF
LOCAL CIVIL SERVANT TEACHER TO THE
PROVINCIAL, DISTRICT, AND MUNICIPAL GOVERNMENTS
FOR FISCAL YEAR 2011

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF REPUBLIC OF INDONESIA,

Considering : that in order to implement the policy of improvement of income for Local Civil Servant Teacher referred to in Law Number 10 Year 2010 on the State Budget for Fiscal Year 2011, it is necessary to stipulate Regulation of the Minister of Finance on the General Guidelines and Professional Allowance Allocation for Local Civil Servant Teacher to the Provincial, District and Municipal Governments for Fiscal Year 2011;

In view of : 1. Law Number 20 Year 2003 on National Education System (State Gazette of the Republic of Indonesia Year 2003 Number 78, Supplement to State Gazette of the Republic of Indonesia Number 4301);

2. Law Number 32 Year 2004 on Regional Government (State Gazette of the Republic of Indonesia Year 2004 Number 125, Supplement to State Gazette of the Republic of Indonesia Number 4437) as amended by Law Number 12 Year 2008 (State Gazette of the Republic of Indonesia Year 2008 Number 59, Supplement to State Gazette of the Republic of Indonesia Number 4844);



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3. Law Number 33 Year 2004 on Financial Balance between Central and Regional Government (State Gazette of the Republic of Indonesia Year 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);
4. Law Number 14 Year 2005 on Teachers and Lecturers (State Gazette of the Republic of Indonesia Year 2005 Number 157, Supplement to State Gazette of the Republic of Indonesia Number 4586);
5. Law Number 10 Year 2010 concerning the State Budget for Fiscal Year 2011 (State Gazette of the Republic of Indonesia Year 2010 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 5167);
6. Government Regulation Number 55 Year 2005 on the Balance Fund (State Gazette of the Republic of Indonesia Year 2005 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4575);
7. Government Regulation Number 48 Year 2008 on Education Funding (State Gazette of the Republic of Indonesia Year 2008 Number 91, Supplement to State Gazette of the Republic of Indonesia Number 4864);
8. Government Regulation Number 41 Year 2009 on Professional Allowance of Teachers and Lecturers, Special Allowance of Teachers and Lecturers, as well as Honorary Allowance of Professor (State Gazette of the Republic of Indonesia Year 2009 Number 85, Supplement to State Gazette of the Republic of Indonesia Number 5016);
9. Presidential Decree Number 56 / P Year 2010 ;

DECIDED:

To stipulate : REGULATION OF MINISTER OF FINANCE ON GENERAL
GUIDELINES AND PROFESSIONAL ALLOWANCE



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ALLOCATION OF LOCAL CIVIL SERVANT TEACHER TO
THE PROVINCIAL, DISTRICT, AND MUNICIPAL
GOVERNMENTS FOR FISCAL YEAR 2011.

Article 1

- (1) Professional allowances given to Local Civil Servant Teacher, hereinafter referred to as PNSD (Pegawai Negeri Sipil Daerah) Teacher, who has had teacher certificate and meets the requirements in accordance with the provisions of the legislation on quota of 2006 up to 2010.
- (2) Total Professional Allowance allocation of PNSD Teacher in the State Budget for Fiscal Year 2011 is of Rp. 18.537.689.880.200,00 (eighteen trillion, five hundred and thirty-seven billion, six hundred and eighty-nine million eight hundred eighty thousand two hundred rupiahs).
- (3) Professional Allowance of PNSD Teacher shall be given for 1 (one) times the basic salary of the concerned civil servants in accordance with the provisions of relevant laws and regulations, starting on the 1st (first) day of January year 2011.

Article 2

- (1) Professional Allowance of PNSD Teacher for Fiscal Year 2011 is a component of the Transfer to Regional Government in the State Budget for Fiscal Year 2011.
- (2) Professional Allowance of PNSD Teacher is part of the budgeted regional revenue in the Regional Revenue and Expenditure Budget for Fiscal Year 2011 and / or the Regional Budget Amendment for Fiscal Year 2011.
- (3) Professional Allowance of PNSD Teacher is provided to the regional government through the publication of the Budget Implementation Checklist for Fiscal Year 2011 at



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the expense of Budget Section 999.05 (Transfer-to-Region Accounting System).

- (4) Details of the allowance allocation of PNSD Teacher for each of the provincial, district, and municipal governments are as listed in Appendix I which is an integrated part of this regulation.

Article 3

- (1) Distribution of Professional Allowances of PNSD Teacher shall be implemented by way of transfer from the State Treasury to the Account of the Regional Governments.
- (2) Professional allowances of PNSD Teacher shall be distributed Quarterly, they are:
 - a. First Quarter done in the last week of March 2011;
 - b. Second Quarter done in the last week of June 2011;
 - c. Third Quarter done in the last week of September 2011, and
 - d. Fourth Quarter done in the last week of November 2011.
- (3) Distribution of Professional Allowances of PNSD Teacher in the First Quarter, Second Quarter, Third Quarter and Fourth Quarter referred to in paragraph (2) are respectively performed at 1/4 (one fourth) of the allocation as listed in Appendix I, which is an integrated part of this Regulation of the Minister of Finance.
- (4) Distribution of Professional Allowance of PNSD Teacher in the First Quarter as referred to in paragraph (2) letter a shall be done after the Regional Government delivered its Report on the Realization of the Second Semester of Professional Allowance of Teacher for Fiscal Year 2010.

Article 4



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- (1) Professional Allowance of PNSD Teacher shall be paid out a total of 12 (twelve) months of one year excluded for the 13th (thirteenth) month.
- (2) The regional government is obliged to pay the Professional Allowance to each PNSD Teacher, at the latest namely:
 - a. Professional Allowance of PNSD Teacher for the First Quarter should be paid no later than April 2011;
 - b. Professional Allowance of PNSD Teacher for the Second Quarter should be paid no later than July 2011;
 - c. Professional Allowance of PNSD Teacher for the First Quarter should be paid no later than October 2011, and
 - d. Professional Allowance of PNSD Teacher for the First Quarter should be paid no later than December 2011.
- (3) The Payment Calculation List of Professional Allowance for PNSD Teacher shall be recorded in the separate calculation list from the main salary every month.
- (4) Professional Allowance Payments to each Teacher as referred to in paragraph (3) is subject to Income Tax of Article 21 in accordance with the provisions of legislation in the field of taxation.

Article 5

- (1) In terms of the Professional Allowance funds of PNSD Teacher which has been distributed from the Central Government does not meet the needs referred to in Article 4 paragraph (1), the Regional Government may implement the optimization of absorption of the distributed funds through:



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- a. Payments based on the number of months, or
 - b. Payments based on a certain percentage of the amount of main salary on which to base the calculation of the professional allowance of each teacher.
- (2) In the event that there are remaining Professional Allowance funds of PNSD after the payment realization of the First Quarter, then the remaining funds shall become a supplementary loft funding of the Second Quarter, the remaining funds in the Second Quarter shall become a supplementary loft funding of the Third Quarter, and the remaining funds in the Third Quarter shall become a supplementary loft funding of the Fourth Quarter.
- (3) The remaining Professional Allowance funds of PNSD Teacher after the realization of the Fourth Quarter payment should be returned to the Account of the State Treasury.

Article 6

- (1) The Regional Government must submit deliver the payment Realization Report of the Professional Allowance of PNSD Teacher to the Minister of Finance cq. Directorate General of Financial Balance and the Minister of National Education every semester.
- (2) the payment Realization Report of the Professional Allowance of PNSD Teacher shall be delivered with the following conditions:
 - a. The realization report of the First Semester shall consist of the First Quarter Reports and the Second Quarter Reports of Year 2011 and shall be submitted no later than the first week of August 2011;
 - b. The realization report of the Second Semester shall



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consist of the Third Quarter Reports and the Fourth Quarter Reports of Year 2011 and shall be submitted no later than the last week of January 2012;

- c. The Payment Realization Report shall be made in 2 (two) copies, consisting of:
- 1) The number of PNSD Teachers who have received the Professional Allowance of Teacher along with the total number of payments, prepared in accordance with the example format of the Payment Realization as contained in Appendix II which is an integrated part of this Regulation of the Minister of Finance;
 - 2) The number of PNSD Teachers who are worthy of receiving the Professional Allowance of PNSD Teachers but not yet received the Professional Allowance of Teacher along with the total of remaining payment, prepared in accordance with the example of Remaining Payment format as specified in Appendix III which is an integrated part of this Regulation of the Minister of Science;
 - 3) The Recapitulation of the Payment Realization of Professional Allowance of PNSD Teacher Per Semester, both Realization Report of the First Semester and the Second Realization Report, prepared in accordance with the Per-Semester Recapitulation format as listed in Appendix IV that are integrated parts of this Regulation of the Minister of Science;
 - 4) Attaching a *softcopy* of the Payment Realization, the Remaining Payment and the Per Semester Recapitulation made different from the format example as referred to in number 1), number 3), and number 3) above;



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- 5) Attaching a *copy* of the Tax Payment Form (Surat Setoran Pajak/ SSP) of the Income Tax in Article 21 that has been certified by the Tax Office (KPP) or the local State Treasury Office (KPPN); and
- 6) In the event that there are remaining Professional Allowance funds of PNSD Teacher as referred to in Article 5 paragraph (3) after the payment of the Fourth Quarter completed, the Regional Government shall include a *copy* of the Deposit Form of the Expenditure Refund (SSPB) over the rest of the concerned funds for the refund in December year 2011 or a *copy* of the Form of Non-Tax Deposit (SSBP) for the refund in January 2012 that has been certified by the Designated Bank / Postal Clearing Account of the deposit receiver.

Article 7

- (1) Realization Report of the First Semester shall become one of the basis for the Ministry of National Education and the Ministry of Finance in data reconciliation of the amount of the funding and PNSD Teacher who are worthy of receiving the Professional Allowance of PNSD Teacher that will be implemented in mid-August 2011.
- (2) The results of the data reconciliation as referred to in paragraph (1) at least contain information on:
 - a. Main salary which the payments of Professional Allowance of PNSD Teacher for Fiscal Year 2011 shall be based on it;
 - b. The amount of funds and the number of teachers who have received benefits PNSD Teachers who have received the Professional Allowance of PNSD Teacher up to the First Semester of 2011 along with the less divergence or excess divergence of funding as referred to in Article 6 paragraph (2);



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- c. The estimation of the number of PNSD Teachers who are eligible to receive Professional Allowance of PNSD Teachers in Fiscal Year 2011 and the amount of funding required by the end of Year 2011;
 - d. The number of PNSD Teachers who are eligible to receive it but have not got some parts or all of Professional Allowance of PNSD Teachers for the Fiscal Year 2010 along with the amount of its funding; and
 - e. The estimated of the number of teachers eligible to receive Professional Allowance of PNSD Teachers for Fiscal Year 2012 and the amount of funding required by the end of Year 2011.
- (3) The results of the data reconciliation as referred to in paragraph (1) and paragraph (2) shall become the input for the Ministry of National Education in the planning of allocation of the Professional Allowance of PNSD Teacher for the Fiscal Year 2012.
 - (4) The Planning of allocation of Professional Allowance of PNSD Teachers for the Fiscal Year 2012 as referred to in paragraph (3) shall be recommended to the Ministry of Finance c.q. Directorate General of Financial Balance.

Article 8

Imposition of sanctions on the obligation of delivering the Payment Realization Report of Professional Allowance of PNSD Teachers for the Fiscal Year 2011 is as follows:

1. Regional Government the grant recipient who does not submit the Realization Report of the First Semester shall be imposed by a sanction of delay in distribution of Professional Allowance of PNSD Teachers for the Fourth Quarter Year 2011;
2. Regional Government the grant recipient who does not



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submit the Realization Report of the Second Semester shall be imposed by a sanction of delay in distribution of Professional Allowance of PNSD Teachers for the First Quarter of the next Fiscal Year.

Article 9

Supervision of the implementation of the payment of Professional Allowance of PNSD Teacher shall be executed by functional supervision authorities in accordance with the provisions of the legislation.

Article 10

This Regulation of the Minister of Finance shall come into force on the date of promulgation.

In order that everyone knows, it is ordered that this Regulation of the Minister of Finance shall be promulgated in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on April 5, 2011

MINISTER OF FINANCE,

Signed.

AGUS D.W.

MARTOWARDOJO

Promulgated in Jakarta

on April 5, 2011

MINISTER OF JUSTICE AND HUMAN RIGHTS



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Signed.

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011
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Appendix