



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 92/PMK.05/2011

CONCERNING

BUSSINESS PLAN AND BUDGET  
BUDGET IMPLEMENTATION OF GENERAL SERVICES AGENCY

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering :
- a. That as an implementation of the provisions of Article 13 of Government Regulation Number 23 2005 concerning the Financial Management of General Services Agency, has regulated concerning the procedures for the preparation, submission, determination, and changes the Business Plan and Budget and the implementation document of General Services Agency budget based on the Regulation of Minister of Finance Number 44/PMK.05/2009;
  - b. That in the framework of flexibility in financial management of General Services Agency and improvement some provisions concerning the Business Plan and Budget and the implementation of General Services Agency budget, it is necessary to organize back the provisions concerning the Business Plan and Budget and the implementation of General Services Agency budget Previously regulated in the Regulation of the Minister of Finance Number 44/PMK.05/2009;
  - c. That based on the considerations referred to in paragraphs a and b, it is necessary to stipulate the Regulation of the Minister of Finance concerning of the Business Plan and Budget and the implementation of General Services Agency budget;
- In View of :
1. Act Number 17 year 2003 concerning State Finance (State Gazette Republic of Indonesia Year 2003 Number 47, Supplement to Statute Indonesia Number 4286);
  2. Act number 1 year 2004 concerning State Treasury (State Gazette The Republic of Indonesia Year 2004 No. 5, Supplement to Statute Indonesia Number 4355);
  3. Government Regulation Number 23 Year 2005 concerning the Financial Management of General Services Agency (State Gazette of the Republic of Indonesia Year 2005 Number 48, Supplement to Statute Indonesia Number 4502);
  4. Government Regulation Number 71 Year 2010



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- concerning the Government Accounting Standards (State Gazette of the Republic of Indonesia Year 2010 Number 123, Supplement Republic of Indonesia Number 5165);
5. Government Regulation Number 90 Year 2010 concerning the preparation of the Work Plan and Budget of the State Ministry / Agency (State Gazette of the Republic of Indonesia Year 2010 Number 152, Supplement to State Gazette of the Republic of Indonesia Number 5178);
  6. Presidential Decree Number 56 / P of 2010;
  7. Minister of Finance Regulation Number 134/PMK.06/2005 concerning of Payments Manual In the implementation of the Budget Revenues and State Expenditures;

DECIDES:

To Stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE BUSINESS PLAN AND BUDGET THE IMPLEMENTATION OF GENERAL SERVICES AGENCY BUDGET.

#### CHAPTER I

#### GENERAL PROVISIONS

##### Article 1

In this regulation the following meanings:

1. General Services Agency, hereinafter referred to as BLU, means the instance in the Governments that formed to provide a services to the community in the form of supply of goods and / or services being sold without prioritizing the profit and in doing activities based on the principles of efficiency and productivity.
2. State Ministries / Institutes mean the government State Ministries / Institutes led by the Minister / Head of the institution who responsible for field duty carried by BLU.
3. Minister / Head of the Institute means the functionary who responsible for field duty of the pertinent BLU.
4. Work Plan and Budget of the Ministry of State / institute, hereinafter referred to as RKA-K / L, means the annual financial plan documents of the State Ministry / institute presented by the budget of the State Ministry Section / Institutes.
5. Business Plan and Budget of BLU, hereinafter referred to as RBA, means the document business planning and budgeting that contains programs, activities, performance targets, and budget of BLU.
6. Definitive of RBA means RBA that has been suited with



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- RKA-K / L and the Decree of the President concerning the expenditure budget detail of the Central Government and it has been endorsed by Minister / Head of Institute.
7. List of BLU Budget Implementation hereinafter referred to as DIPA BLU means budget implementation documents made by the Budget User / the Power Budget User at BLU approved by the Director of Treasury General / Head of the Regional Office of Directorate of Treasury General, on behalf of the Minister of Finance as Treasurer State, and as the basis for do the actions that resulted the state expenditure and disbursement of BLU expense the Budget income and the state expenditure (APBN) and as a documents supporting of accounting activities of the government.
  8. Flexible Budget Pattern (flexible budget) means a pattern that the expenditure budgeting can be increased or decreased than budgeted during related revenue increases or decreases at least proportionately.
  9. Threshold Percentage means the percentage that expenditures allowed to exceed the budget in DIPA BLU.
  10. Overview RBA means a summary of RBA containing programs, activities and resources income and type of expenditure and financing suited with the RKA-K / L format and BLU DIPA format.

CHAPTER II  
BUSINESS PLAN BUDGET  
part One

Preparation of RBA

Article 2

1. BLU compiles the business strategic plan 5 (five) years with reference to the Strategic Plan of State Ministries / Institutes (Strategic-KL).
2. BLU compiles The annual RBA with reference to the business strategic plan referred to in paragraph (1) shall RBA forecasts next year.
3. RBA as referred to in paragraph (2) contains all the programs, activities, budget revenue / income, expenditure / spending, the estimated beginning balance of cash and estimated ending balance of cash BLU.
4. RBA as referred to in paragraph (2) is based on:
  - a. Basis of performance and calculation of cost accounting according to the type of service;
  - b. Needs and abilities of revenue expected to be



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- received, and
- c. Accrual basis.
5. BLU has compiled the RBA based on the basis of performance and calculations of costs accounting according to the type of service and to compile a standard cost, using that standard costs.
  6. In the case of BLU has not been compiled the RBA on the basis of performance and calculation of costs accounting according to the type of service and have not been able to compile a standard cost, BLU uses the public expense standard.
  7. The ability of the income expected to be received as referred to in paragraph (4) letter b, consisting of:
    - a. Revenue will be derived from services provided to the community;
    - b. Unrestricted grants and / or tied grants obtained from the community or other agency;
    - c. BLU collaboration with other parties and / or other operating results;
    - d. Other lawful acceptance and / or
    - e. Budget revenue comes from APBN.
  8. The other business result referred to in paragraph (7) letter c, include service income financial institution, the sale of fixed assets, and rental income.
  9. Income referred to in paragraph (7) letters a, b, c, and d reported as non-tax state (PNBP) of the State Ministry / Institutions.

Article 3

1. RBA referred to in Article 2 paragraph (2) follow the Pattern of Flexible Budget (flexible budget) by the percentage of a certain Threshold.
2. Pattern of Flexible budget referred to in paragraph (1) applies only for expenditure which is taken out of income referred to in Article 2 paragraph (7) letters a, b, c, and d.

Article 4

1. The Percentage Threshold referred to in Article 3 paragraph (1) counted calculate the beginning balance of cash.
2. The Percentage of an certain Threshold referred to in Article 3 paragraph (1) listed in RKA-K / L and DIPA BLU.



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3. The inclusion threshold in RKA-K / L and DIPA BLU referred in paragraph (2) can be either a description or notes which is providing information of quantity Percentage Threshold.

Part Two

Preparation Overview RBA

Article 5

1. RBA referred to in Article 2 paragraph (2) accompanied by an Overview RBA.
2. Summerization of RBA referred to in paragraph (1) used as a material for RBA combining into RKA-K / L.

Article 6

1. BLU includes the revenues and expenditures contained in the RBA BLU to the revenue, expenditure, and financing overview RBA including expenditure and financing expenditures funded from beginning balance of cash.
2. Revenue, expenditure, and financing are included in the overview of RBA referred to in paragraph (1) is calculated based on cash basis.
3. Income BLU specified in overview RBA referred to in paragraph (1) includes the income referred to in Article 2 paragraph (7) a, letters b, c, and d.

Article 7

1. Expenditure of BLU specified in overview of RBA as defined in Article 6 paragraph (1) includes all expenditure BLU, including expenditures funded from APBN (Pure Rupiah), expenditure funded from PNBPN BLU, acceptance financing, and expenditures funded from beginning balance of cash.
2. Expenditure of BLU referred to in Article 6 paragraph (1) included into Overview RBA within 3 (three) types of expenditure which consists of Employee expenditure, Expenditure Goods and Capital Spending.

Article 8

Employee expenditure referred to in Article 7 paragraph (2) as expenditure from APBN (Pure Rupiah), while expenditure funded from PNBPN BLU incorporated into the Goods Expenditure BLU.

Article 9

1. Goods expenditure referred to in Article 7 paragraph (2) consists of Goods expenditure come from APBN (Pure



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Rupiah) and Goods Expenditure funded from PNBPN BLU.

2. Goods expenditure funded from PNBPN BLU referred to in paragraph (1) consists of the expenditure Salaries and Allowances, Goods expenditure, Services expenditure, Maintenance Shop, expenditure trip, and the Provision of Goods and Other Services Expenditures BLU derived from BLU, including Human Resource Development Expenditures.

Article 10

1. Capital expenditures as referred to in Article 7 paragraph (2) consisting of Capital Expenditure from the APBN (Pure Rupiah) and Capital Expenditure BLU.
2. Capital expenditures from the APBN (Pure Rupiah) referred to in paragraph (1) derived from the capital expenditure consisting Capital Expenditure Land, Capital Expenditure Equipment and Machinery, Capital Expenditure Roads, Irrigation and Networks, and Other Physical Capital Expenditures.
3. Capital expenditures BLU referred to in paragraph (1) is a capital expenditure sourced from PNBPN BLU consisting of Capital Expenditures Land, Capital Expenditures Equipment and Machinery, Capital Expenditure Roads, Irrigation and Networks, and Physical Capital Expenditures Others.
4. Other Physical Capital Expenditure referred to in paragraph (2) and paragraph (3) include, among other expenditures for the acquisition of intangible assets, the development of application / software that meets the criteria of an intangible asset.

Article 11

1. Financing referred to in Article 6 paragraph (1) include all revenues financing and expenses financing BLU.
2. Acceptance BLU financing include the revenue derived from short-term loans, long-term loans, and / or reception return / sale of long term investments BLU.
3. BLU financing expenses include expenditures for payment principal, long-term investment spending, and / or loan provision.

Article 12

1. Expenditures BLU financing specified in overview of RBA is financing expenditures funded from the APBN (Pure





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Rupiah) current year and PNBPN BLU.

2. Expenditures BLU financing funded from APBN (Pure Rupiah) for the current year which has been included DIPA in addition DIPA BLU, or APBN (Pure Rupiah) years ago and has been accounted for in the previous budget accountability, not included in overview of RBA.

Article 13

Further provisions concerning the preparation of technical RBA referred to in Article 2 paragraph (2) and overview of RBA as referred to in Article 6 paragraph (1) shall by the Director General of Treasury.

Part Three

Submission

Article 14

1. Head of BLU proposal of RBA to the minister / head of the institution to discussed as part of the RKA-K / L.
2. Proposed RBA referred to in paragraph (1) along with the proposed standard minimum service, rates, and / or the cost of the output (output) to be generated.
3. RBA submitted to the minister / head of the institution referred to in paragraph (1) be signed by the Leader of BLU, and known by the Supervisory Board or officer appointed by the Minister / Head of the institution if the BLU has no Supervisory Board.

Article 15

1. RBA and the overview of RBA that a part of RKA-K / L that has been approved and signed by the minister / head of the institution submitted to the Minister of Finance c.q. Director-General of Budget.
2. Submission of RBA and RBA overview referred to in paragraph (1) shall accordance with the provisions of the preparation provision of RKA-K / L.

Part Four

Assessment and Determination

Article 16

1. The Directorate General of Budget review the RBA and Overview of RBA referred in Article 15 paragraph (1).
2. RBA Assessment and RBA Overview referred to in paragraph (1), especially includes costs standard and BLU budget, BLU financial performance, as well as the amount of Percentage Threshold.



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3. Amount Percentage Threshold referred to in paragraph (2) is determined taking into account the fluctuations in operations BLU.
4. The assessment referred to in paragraph (1) shall in the discussion meeting with the Directorate General of Budget with the unit in charge of State Ministries / Institutions concerned and BLU.
5. In order to study of RBA and RBA overview referred to in paragraph (4), Directorate General of Budget may include the Directorate-General Treasury.
6. A review of the RBA and RBA overview referred to in paragraph (4) the basis for the order processing RKA-K / L as part of the mechanism filing and fixing the APBN.

Article 17

1. After APBN and / or the Decree of the President of the Details of Budget Expenditure Central Government stipulated, leadership of BLU adjusted the RBA and RBA Overview and Highlights RBA became definitive.
2. RBA and RBA overview definitive referred to in paragraph (1) be signed by the BLU leader, known to the Supervisory Board, and approved by ministers / leaders institutions.
3. In term of BLU does not have the Supervisory Board so RBA and RBA overview definitive referred to in paragraph (1) be signed by the Leader of BLU, known by officials appointed by the Minister / Head of the institution, and approved by minister / head of the institution.
4. The Minister / Head of the institution deliver the RBA and RBA overview definitive referred to in paragraph (2) to the Minister of Finance c.q. Director General of the Budget and Director General of Treasury.
5. RBA definitive referred to in paragraph (1) is the basis of conduct BLU activities.

CHAPTER III

DIPA BLU

Part One

Drafting

Article 18

1. RBA and RBA overview definitive referred to in Article 17 paragraph (1) also used as a reference in preparing DIPA BLU for submission to the Finance Minister c.q. Director





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General of Treasury.

2. DIPA BLU contain the beginning balance of cash, income, spending, financing, the final balance of cash, Percentage amount of Threshold, cash flow projections (including plans of withdrawing funds sourced from APBN), and the number and quality of the goods and / or services produced, as defined in the definitive RBA.
3. The initial balance of cash referred to in paragraph (2), sourced from surplus previous year's budget and net financing balance BLU previous year.
4. Beginning balance as referred to in paragraph (2), excluding:
  - a. The beginning balances of cash from APBN expenditures (Pure Rupiah) years previously, and / or
  - b. Balances of cash from financing funded from APBN (Pure Rupiah) current year which has been listed in the DIPA than DIPA BLU.
5. Balance BLU net financing referred to in paragraph (3) is the difference between BLU income and expenditures financing BLU.
6. The previous year's budget surplus as referred to in paragraph (3) is cash balances from the difference between the PNPB BLU with BLU expenditure, outside the APBN (Pure Rupiah).

Article 19

DIPA BLU does not include:

- a. Expenditure financing (revolving fund / investment) from APBN (Pure Rupiah) years previously, and / or
- b. Expenditure financing (revolving fund / investment) from APBN (Pure Rupiah) years runs that have been listed in other DIPA.

Article 20

1. DIPA BLU referred to in Article 18 paragraph (1) shall be submitted by ministers / officials of the Ministry of Finance c.q. Director General of Treasury in accordance with applicable regulations.
2. The Minister of Finance c.q. Director General of Treasury endorsed DIPA BLU no later than December 31 to issue the Endorsement DIPA BLU (SP-BLU DIPA).



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3. Format DIPA BLU regulated by the Director General of the Treasury.

Part Two

Withdrawal and the Use of Funds

Article 21

1. DIPA BLU that has been approved by the Minister of Finance c.q. Director General Treasury became the basis for the withdrawal of funds from APBN.
2. Based on the DIPA BLU referred to in paragraph (1), the Power of Users Budget filed a Payment Order (SPM) to the Office State Treasury (KPPN).
3. Based on the SPM referred to in paragraph (2), issuing KPPN Disbursements Command (SP2D) according to applicable regulations.

Article 22

1. Income derived by BLU referred to in Article 2 paragraph (7) letters a, b, c, and d can be managed and used directly for BLU defray expenses in accordance with the definitive RBA referred to in Article 17 paragraph (1).
2. The status of Full BLU can use direct all income referred to in paragraph (1).
3. The status of Staged BLU can use part of the proceeds directly referred to in paragraph (1) in accordance with the percentages stipulated in the Decree of the Minister of Finance regarding the determination of work units that implement management Financial BLU (PK BLU).
4. BLU Staged status as referred to in paragraph (3) shall be promptly depositing a portion of income that cannot be used directly to the State Treasury appropriate laws and regulations in the field of State Revenue.
5. The Staged status of BLU cannot use the entire revenue that had been deposited into the State Treasury as referred to in paragraph (4).

Article 23

Grants bound obtained from the community or other legal entity shall be treated as intended.

Article 24

1. In order to account income referred to in Article 22 paragraph (1) and / or expenditures derived from PNPB BLU that can be used BLU directly, BLU filed Warrant Endorsement Income and Expenditure BLU (SP3B BLU)



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to KPPN least once a quarter.

2. Based SP3B BLU referred to in paragraph (1), KPPN published letters of endorsement income and Expenditure of BLU (SP2B BLU) to earnings and / or expenditure is sourced from PNBPN BLU that can be used directly referred to in Article 22 paragraph (1).

Article 25

Further provisions on the procedure for withdrawal and account usage BLU fund regulated by the Director General of the Treasury.

CHAPTER IV

RBA REVISION and DIPA BLU

Article 26

1. Revised RBA definitive may have and / or do not result in a change of DIPA BLU
2. In the case of the revised of RBA definitive result in changes DIPA BLU, so the RBA revision definitive followed by a revised DIPA BLU.
3. In the case of the revised of RBA definitive does not result in a change DIPA BLU, so the RBA revision definitive is not followed by a revised DIPA BLU.

Article 27

1. The authority of revised RBA definitive approval are as follows:
  - a. Authorized by the Leader of BLU for spending up to a maximum of DIPA BLU;
  - b. Authorized by leader of BLU and known the supervisory board, to:
    - 1) Expenditure that exceeds the limit of DIPA BLU good in threshold flexibility or exceeds the threshold of flexibility;
    - 2) The use of beginning balance of cash and / or
    - 3) Expenditure in excess of the ceiling DIPA BLU and certain BLU.
2. In the case of BLU has no supervisory board so the revised of RBA definitive referred to in paragraph (1) letter b and approved by the Leader of BLU known by officials appointed by the minister / head of the institution to carry out the supervisory board of BLU.
3. The Leader of BLU submit the revised of RBA definitive referred to in paragraph (1) the minister / head of the institution and the Minister of Finance c.q. Director



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General Budget and the Director General of the Treasury.

Article 28

1. Revision of DIPA BLU consisted of revisions of DIPA BLU that the source of funds derived from PNBPNP and in addition PNBPNP.
2. Revision of DIPA BLU that the source of funds derived from PNBPNP caused by:
  - a. The changes of the details of budget caused by the addition of ceiling budget expenditure above ceiling on APBN, and / or
  - b. The changes or shift in the budget details in the case of certain ceiling budget.
3. The change or shift in the details of budget expenditure referred to in paragraph (2) letters a and b, covered as:
  - a. Shift in budget details in case of certain DIPA BLU ceiling;
  - b. The changes of budget details due to the expenditure exceeding the DIPA BLU but still in the threshold of flexibility;
  - c. The changes of budget details due to the expenditure exceeding the threshold flexibility;
  - d. The used the beginning balance of cash;
  - e. The revision of DIPA BLU gradual due to PNBPNP exceeded planned targets;
  - f. The changes of expenditure details due to the resulting from the settlement of arrears of years ago; and / or
  - g. DIPA revision after setting becomes a satker BLU.

Article 29

Revision of DIPA BLU that the sources of funds derived from PNBPNP as regulated in Article 28 without change SP-RKA-K / L.

Article 30

In the case of BLU expenditure requires the revision of DIPA BLU then:

- a. Expenditure can do precede ratification DIPA BLU revision referred to in Article 28 paragraph (3) letter b.
- b. Expenditures do after ratification DIPA BLU revision referred to in Article 28 paragraph (3) letter a, c, d, e, f, and g.

Article 31

Further provisions concerning the RBA revision and DIPA BLU revision that the sources of funds derived from PNBPNP



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regulated by the Director General of Treasury.

Article 32

Revision of DIPA BLU that the sources funds come from other than PNBP following the provisions of on procedures for DIPA revision.

CHAPTER V  
CLOSING

Article 33

At the time of this regulation of the Minister of Finance come into force, the regulation of the Minister of Finance number 44/PMK.05/2009 concerning of Business Plan and Budget and Budget Execution Public Service Agency, revoked and declared void.

Article 34

Regulations of the minister of finance come into force on the date of promulgation.

So that everyone knows, it is ordered that the regulated of the Minister of finance Published by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on June 23<sup>th</sup> 011

MINISTER OF FINANCE,

Signed.

AGUS D.W.

MARTOWARDOJO

Promulgated in Jakarta

on June 23<sup>th</sup> 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed.

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 363