REGULATION OF THE MINISTER OF FINANCE REGARDING THE PROCEDURE OF EXECUTION OF THE STATE BUDGET REVENUES AND EXPENDITURE ON OVERSEAS REPRESENTATIVE OF THE REPUBLIC OF INDONESIA

BE IT HEREBY RESOLVED:

To stipulate: REGULATION OF THE MINISTER OF FINANCE REGARDING THE PROCEDURE OF EXECUTION OF THE STATE BUDGET REVENUES AND EXPENDITURE ON OVERSEAS REPRESENTATIVE OF THE REPUBLIC OF INDONESIA.

CHAPTER I

GENERAL REQUIREMENTS

Article 1

As intended herein, the following terms shall have the corresponding meaning as referred to hereunder:

1. State Budget Revenues and Expenditure, hereinafter referred to as State Budget, shall mean the government annual financial plan of the state which is approved by the House of Representatives.
2. Budget Section shall mean budget group in accordance with the nomenclature in the state ministry/institution and in accordance with the function of the State General Treasurer.

3. Budget Execution Document/Allotment, hereinafter abbreviated as DIPA, shall mean a budget execution document used as a guide for budget user in carrying out government activities in executing the State Budget.

4. Ministry of Foreign Affairs shall mean the ministry having the duty of administering government affairs in politics and foreign relations.

5. Technical Ministry shall mean a state ministry/state non-ministerial government institution/state institution which has a technical attaché overseas.

6. Minister of Foreign Affairs shall mean the official responsible for the financial management of the Ministry of Foreign Affairs.

7. Technical Minister shall mean an official responsible for the financial management in state ministry/state non-ministerial government institution/state institution which has a technical attaché overseas.

8. Overseas Representative of the Republic of Indonesia, hereinafter referred to as Representative, shall mean a diplomatic Representative and consular Representative of the Republic of Indonesia which shall officially represent and champion for the interests of the nation, the state, and the Government of the Republic of Indonesia comprehensively in the receiving country or international organization.

9. Head of Representative shall mean ambassador extraordinary and plenipotentiary, permanent representative of the Republic of Indonesia, permanent chargé (Chargé d’affaires en pied), interim chargé (Chargé d’affaires ad interim), consul general, consul, and acting Head of Representative of consular who respectively leads the Representative in the receiving country or work area and/or international organization.

10. Home Staff shall mean a leadership element, executive element, and supporting element assigned to a Representative under the Decree of the President and/or the Decree of the Minister of Foreign Affairs.

11. Local Staff shall mean Government Employee under Working Agreement employed on the basis of an employment contract for a specified period of time, in order to perform specified duty in a Representative.
12. Treasurer and Administrator of Domesticity of Representative, hereinafter abbreviated as BPKRT, shall mean non-diplomatic staff in a Representative working unit.

13. Working Unit or in Indonesian Satker shall mean a line organizational unit in a state ministry/non-ministerial government institution or regional government organizational unit carrying out the activities of state ministry/non-ministerial government institution and having the authority and responsibility in the execution of budget.

14. Technical Attaché Working Unit shall mean a line organizational unit in a state ministry/institution excluding the Ministry of Foreign Affairs and the Ministry of Defense located overseas and being a part of a Representative and having the authority and responsibility in the execution of budget.

15. Technical Attaché shall mean a civil servant of a state ministry or non-ministerial government institution excluding the Ministry of Defense and the Ministry of Foreign Affairs, assigned in a specific diplomatic Representative to carry out the duty which falls into the authority of state ministry or non-ministerial government institution.

16. Budget User, hereinafter abbreviated as PA, shall mean an official having the authority to use the budget in relevant state ministry/state non-ministerial government institution/state institution.

17. Proxy of Budget User, hereinafter abbreviated as KPA, shall mean an official gaining power from PA to carry out part of the authority and responsibility of budget use in relevant state ministry/state non-ministerial government institution/state institution.

18. State General Treasurer, hereinafter abbreviated as BUN, shall mean an official assigned to carry out the functions of BUN.

19. Proxy of BUN shall mean an official appointed by BUN to carry out treasury duties in the execution of State Budget in a specified work area.

20. State Treasury Office, hereinafter abbreviated as KPPN, shall mean a vertical agency of the Directorate General of Treasury gaining power from BUN to carry out part of the functions of Proxy of BUN.

21. Commitment-Maker Officer, hereinafter abbreviated as PPK, shall mean an official enforcing the authority of PA/KPA in
making the decision and/or taking the action that may result in expenditure at the expense of the State Budget.

22. Payment Instruction Signatory Officer, hereinafter abbreviated as PPSPM, shall mean an officer gaining power PA/KPA to examine payment request and issue payment instruction.

23. Expenditure Treasurer shall mean an individual designated to receive, save, pay, administer, and account for the state expenditure funds in the framework of the State Budget execution at the office/Working Unit of a state ministry/non-ministerial government institute.

24. Expenditure Assistant Treasurer, hereinafter abbreviated as BPP, shall mean an individual dedicated to assist the Expenditure Treasurer in executing payment to the beneficiary for the smoothness of the implementation of certain action.

25. Revenue Treasurer shall mean an individual designated to receive, save, deposit, administer, and account for the state revenue in the framework of the State Budget execution at the office/Working Unit of a state ministry/non-ministerial government institute.

26. Personnel Expenditure Administration Officer, hereinafter abbreviated as PPABP, shall mean assistant KPA assigned with duty and responsibility to manage the execution of personnel expenditure.

27. Reserve Money, hereinafter abbreviated as UP, shall mean work advance money in a certain amount that is given to the Expenditure Treasurer to finance daily operation of Working Unit or to finance expenditure which in its nature and purpose cannot be carried out through direct payment mechanism.

28. Direct Payment, hereinafter referred to as LS Payment, and shall mean payment made directly to Expenditure Treasurer /other assignee on the basis of a work agreement, decision letter, assignment letter, or other work order through the issuance of a Direct Payment Instruction.

29. Reserve Money Addition, hereinafter abbreviated as TUP, shall mean advance money that is given to the Expenditure Treasurer for extremely urgent matter within 1 (one) month which exceeds the predetermined UP ceiling.

30. Reserve Money Addition Accountability, hereinafter abbreviated as PTUP, shall mean the accountability for TUP.
31. Payment Request Letter, hereinafter abbreviated as SPP, shall mean a document issued by KPA/PPK, stating a request to make payment of claim to the state.

32. Direct Payment Request Letter, hereinafter abbreviated as SPP-LS, shall mean a document issued by KPA/PPK, stating a request to make payment of claim to the assignee/Expenditure Treasurer.

33. Reserve Money Payment Request Letter, hereinafter abbreviated as SPP-UP, shall mean a document issued by KPA/PPK, stating a request to make payment of UP.

34. Reserve Money Addition Payment Request Letter, hereinafter abbreviated as SPP-TUP, shall mean a document issued by KPA/PPK, stating a request to make payment of TUP.

35. Reserve Money Reimbursement Payment Request Letter, hereinafter abbreviated as SPP-GUP, shall mean a document issued by KPA/PPK, stating the accountability for and a request to refund the UP.

36. Nil Reserve Money Reimbursement Payment Request Letter, hereinafter abbreviated as Nil SPP-GUP, shall mean a document issued by KPA/PPK, stating the accountability for UP.

37. Reserve Money Addition Accountability Payment Request Letter, hereinafter abbreviated as SPP-PTUP, shall mean a document issued by KPA/PPK, stating a request to be accountable for TUP.

38. Payment Instruction, hereinafter abbreviated as SPM, shall mean a document issued by PPSPM to disburse fund sourced from DIPA.

39. Direct Payment Instruction, hereinafter referred to as SPM-LS, shall mean a document issued by PPSPM to disburse fund sourced from DIPA, to make payment of claim to the assignee/Expenditure Treasurer.

40. Reserve Money Payment Instruction, hereinafter abbreviated as SPM-UP, shall mean a document issued by PPSPM to disburse UP.

41. Reserve Money Addition Payment Instruction, hereinafter abbreviated as SPM-TUP, shall mean a document issued by PPSPM to disburse TUP.
42. Reserve Money Reimbursement Payment Instruction, hereinafter abbreviated as SPM-GUP, shall mean a document issued by PPSPM which is imposed to DIPA, which fund is used to reimburse the UP used.

43. Nil Reserve Money Reimbursement Payment Instruction, hereinafter abbreviated as Nil SPM-GUP, shall mean a document issued by PPSPM as accountability for UP imposed to DIPA.

44. Reserve Money Addition Accountability Payment Instruction, hereinafter abbreviated as SPM-PTUP, shall mean a document issued by PPSPM as accountability for TUP imposed to DIPA.

45. Fund Disbursement Order, hereinafter abbreviated as SP2D, shall mean a warrant issued by KPPN as Proxy of BUN for execution of expenditure at the expense of the State Budget based on SPM.

46. Statement of Responsibility, hereinafter abbreviated as SPTJM, shall mean a statement issued/made by PPK which includes warranty or statement declaring full responsibility for use of fund and ability to complete the document/evidence of expenditure that qualifies the payment requirements for state expenditure and/or deposit state loss to state treasury as a result of use of document/evidence of expenditure that does not qualify the requirements for payment at the expense of state expenditure.

47. Chart of Accounts, hereinafter abbreviated as BAS, shall mean a list of code and classification related to financial transaction that is systematically arranged as a guide in planning, budgeting, budget execution, and reporting of government finance.

48. Non-Tax State Revenue, hereinafter abbreviated as PNBP, shall mean all revenues of the central government that does not come from taxation revenue.

49. Computer Data Archive, hereinafter abbreviated as ADK, shall mean data archive in the form of softcopy stored in digital storage media.

50. Bank Indonesia shall mean the Central Bank of the Republic of Indonesia as stipulated in Legislations governing Bank Indonesia.
51. Salary shall mean personnel expenditure paid monthly to officials/civil servants and/or Government Employees under Working Agreement (PPPK), who have been appointed by the competent authority in compliance with the decree of statutory provisions in a Working Unit which includes Civil Servant Salary, overseas livelihoods allowance; other overseas allowance and Local Staff Salary.

52. Overseas Livelihoods Allowance, hereinafter abbreviated as TPLN, shall mean livelihoods allowance received by officials/Civil Servants assigned to a Representative, which includes basic allowance and family allowance.

53. Exotic Currency shall mean a currency in addition to the major currencies, which shall be determined by Bank Indonesia.

54. Middle Rate of Bank Indonesia shall mean the average exchange rate set by Bank Indonesia.

55. Monetary Items shall mean balance sheet items which include the assets and liabilities to be received or paid in a fixed or determinable amount of currency unit.

CHAPTER II
SCOPE

Article 2

(1) This Ministerial Regulation regulates the procedure of payment in the execution of the State Budget in Representative Working Unit and Technical Attaché Working Unit.

(2) Technical Attaché Working Unit as referred to in paragraph (1) shall not include Defense Attaché Working Unit (Athan).

(3) Provisions regarding the procedure of payment in the execution of the State Budget in Defense Attaché Working Unit (Athan) shall be regulated in a Regulation of Minister of Finance separately.

CHAPTER III
BUDGET EXECUTION DOCUMENT/ALLOTMENT

Article 3

(1) DIPA shall act as the basis for executing the state expenditure after approved by the Minister of Finance as BUN.
(2) Budget allocation contained in DIPA shall represent the highest limit of the state expenditure.

(3) State expenditure as referred to in paragraph (2) shall not be executed if the allocated fund is not available or is not sufficiently available in DIPA.

(4) Especially for state expenditure for payment of Salary and allowances attached to Salary, the execution may exceed the fund allocated for Salary and allowances attached to the Salary in DIPA, prior to any amendment/revision to DIPA.

CHAPTER IV

STATE TREASURY OFFICIAL

Section One

Budget User

Article 4

(1) The Minister of Foreign Affairs and the Technical Minister shall act as PA of Budget Section allocated for the implementation of government affairs that fall into their duty and authority.

(2) The Minister of Foreign Affairs as PA as referred to in paragraph (1) shall be authorized to:
   a. appoint the Head of Representative Working Unit as KPA;
   and
   b. assign other state treasury official.

(3) The Technical Minister as PA as referred to in paragraph (1) shall be authorized to:
   a. appoint the Head of Technical Attaché Working Unit as KPA; and
   b. assign other state treasury official.

(4) Appointment of KPA as referred to in paragraph (2) (a) and paragraph (3) (a) shall be ex-officio.

(5) In the case that the appointment of KPA as referred to in paragraph (2) (a) and paragraph (3) (a) may not be conducted in ex-officio, PA may assign another official as KPA in their respective area.

(6) Authority of PA as referred to in paragraph (5) may be enforced provided that:
a. Representative Working Unit/Technical Attaché Working Unit has a very high work load;
b. Representative Working Unit/Technical Attaché Working Unit is domiciled in a country in an emergency situation; and/or
c. Representative Working Unit/Technical Attaché Working Unit is domiciled in a country that is experiencing a decline in diplomatic relations with the Republic of Indonesia.

(7) In the case of limited number of official/personnel qualified to be assigned as the state treasury official, Technical Minister may appoint an official/personnel of relevant Secretariat General/Echelon I Unit as KPA of Technical Attaché Working Unit.

(8) Other state treasury official as referred to in paragraph (2) (b) and paragraph (3) (b) shall represent:
   a. PPK; and
   b. PPSPM.

(9) The authority of PA in the assignment of PPK and PPSPM shall be transferred to KPA.

(10) In the case of limited number of official/personnel qualified to be assigned as the state treasury official, dual functions of state treasury officials shall be allowed with due regard to the implementation of the principles of check and balance.

(11) Dual functions as referred to in paragraph (10) may be implemented by assigning one other function in KPA position, either PPK or PPSPM.

(12) In order to implement technical duty resulting in the implementation of the budget; Technical Attaché shall coordinate with the Head of Representative.

Section Two
Proxy of Budget User

Article 5

(1) KPA shall implement the budget based on DIPA of Working Unit.

(2) KPA as referred to in paragraph (1) shall be stated in DIPA.

(3) The appointment of KPA shall not be bound to fiscal year period.
(4) In every case of replacement of Working Unit Head, after the official handover, the new Working Unit Head shall directly serve as KPA.

(5) In the case of a vacancy of Working Unit Head position as referred to in paragraph (4) or any other official appointed as KPA as referred to in Article 4 (5), PA shall immediately appoint a new official as Executor of KPA duties.

(6) Appointment of KPA shall expire if no budget is allocated to the same program in the following fiscal year.

(7) KPA whose appointment expires as referred to in paragraph (6) shall be responsible for completing all financial administration and reporting.

Article 6

(1) In the execution of budget in a Working Unit, KPA shall have duty and authority as follows:

   a. preparing DIPA;
   b. appointing PPK and PPSPM;
   c. appointing committee/officials involved in the activity and budget execution;
   d. establishing activity implementation plan and fund withdrawal plan;
   e. performing actions that result in state budget expenditure;
   f. examining payment request and payment instruction at the expense of the state budget;
   g. providing supervision, consultation, and control over activity and budget execution;
   h. supervising the administration of documents and transactions related to the activity and budget execution; and
   i. preparing financial statements and performance report in compliance with the Legislations.

(2) For 1 (one) DIPA, KPA shall assign:

   a. 1 (one) or more PPK; and
   b. 1 (one) PPSPM.

Article 7

(1) KPA shall be responsible for activity and budget execution which falls under their control to PA.
(2) Responsibility of KPA as referred to in paragraph (1) shall be implemented in the form of:

a. validating activity implementation plan and fund withdrawal plan;

b. formulating operational standards in order to make the implementation of procurement of goods/service in compliance with the provisions of procurement of government goods/services;

c. establishing a system of supervision and control in order to make claim settlement process at the expense of the state budget implemented in compliance with the legislations;

d. carrying out supervision in order that activity implementation and procurement of goods/service are in accordance with the output specified in DIPA;

e. carrying out monitoring and evaluation in order that the preparation of agreement/contract for the procurement of goods/service and payments at the expense of the State Budget is in accordance with the output specified in DIPA and the established plan;

f. formulating policies in order that the payment at the expense of the State Budget is in accordance with the output specified in DIPA; and

g. Carrying out supervision, monitoring, and evaluation of the accountability for budget execution in order to prepare the financial statements.

Article 8

(1) KPA of Representative Working Unit shall appoint official/personnel in the Representative as PPK and PPSPM by a decision letter.

(2) KPA of Technical Attaché Working Unit shall appoint official/personnel in the Technical Attaché as PPK and PPSPM by a decision letter.

(3) Appointment of PPL and PPSPM as referred to in paragraph (1) and (2) shall not be bound to fiscal year period.

(4) In terms of no changes in official/personnel appointed as PPK and/or PPSPM during the changing of fiscal year period, the appointment of PPK and/or PPSPM for the previous fiscal year shall remain in effect.

(5) In the case that PPK and/or PPSPM is transferred/retired/dismissed from their position/temporarily unavailable, KPA shall assign a replacement PPK and/or PPSPM by a
decision letter and it shall come into effect at the date of the handover.

(6) In the case that the appointment of KPA expires due to no budget allocation to the same program in the following fiscal year as referred to in Article 5 (6), the appointment of PPK and PPSPM shall automatically expire.

(7) PPK and PPSPM whose assignment expire as referred to in paragraph (6) shall be responsible for completing the all financial administration that falls into their responsibility while serving as PPK and PPSPM.

(8) KPA shall submit a decree as referred to in paragraphs (1), (2), and (5) to:

a. Head of KPPN as Proxy of BUN enclosed with signature specimen of PPSPM and seal/stamp of Working Unit;

b. PPSPM enclosed with signature specimen of PPK; and

c. PPK.

(9). At the beginning of fiscal year, KPA shall notify the authorities as referred to in paragraph (8) in the case of no changes in PPK and/or PPSPM as referred to in paragraph (4).

Article 9

(1) In order to facilitate the administration and coordination, KPA of Technical Attaché Working Unit may appoint officer/personnel of Representative Working Unit as a PPK or PPSPM.

(2) Appointment of PPK and/or PPSPM as referred to in paragraph (1) must be approved by the Minister of Foreign Affairs or the appointed official.

Article 10

(1) In the case that the appointment of PPSPM in a Representative Working Unit and Technical Attaché Working Unit as referred to in Article 8 (1) and (2) and Article 9 (1) is not applicable, KPA shall appoint personnel with civil servant status from echelon I unit or the Secretariat General of the Technical Ministry/Ministry of Foreign Affairs as PPSPM.

(2) Appointment of PPSPM as referred to in paragraph (1) shall be implemented receipt of approval from the Minister of Finance c.q. the Director General of Treasury.
Section Three
Commitment-Maker Officer

Article 11

(1) PPK shall enforce the authority of KPA in performing actions that result in state budget expenditure as referred to in Article 6 (1) (e).

(2) In enforcing the authority as referred to in paragraph (1), PPK shall be guided by the implementation of the responsibility of KPA to PA as referred to in Article 7.

(3) PPK shall not hold dual function as PPSPM.

Article 12

(1) In performing actions that could result in state budget expenditure, PPK shall have duty and authority as follows:

a. establishing activity implementation plan and fund withdrawal plan;

b. issuing letter of appointment of goods/service provider;

c. preparing, signing and executing agreement/contract with goods/service provider;

d. implementing self-managed activity;

e. delivering information to Proxy of BUN regarding the agreement/contract performed;

f. controlling the performance of agreement/contract;

g. examining and signing a certificate of right of claim to the state;

h. preparing and signing SPP or other document equivalent to SPP;

i. reporting activity implementation/completion to KPA;

j. submitting activity implementation work result to KPA enclosed with Official Report of Submission;

k. keeping and maintaining the integrity of all documents of activity implementation; and

l. performing other duty and authority relating to the actions that result in state budget expenditure.

(2) Establishment of activity implementation plan and fund withdrawal plan as referred to in paragraph (1) (a) shall be performed by:

a. preparing time schedule for the activity implementation including fund withdrawal plan;
b. preparing calculation of UP/TUP requirements as the basis for SPP-UP/TUP; and

c. proposing revision of Project Operation Manual (POK)/DIPA to KPA.
(3) Examination as referred to in paragraph (1) (g) shall be performed by:

a. examining material truth and validity of the certificate of right to claim to the state; and/or

b. examining correctness and validity of the document/decision letter which forms the requirements/completeness of personnel expenditure payments.

(4) Report of activity implementation/completion as referred to in paragraph (1) (i) shall be in the form of a report on:

a. activity implementation;

b. activity completion; and

c. settlement of the claim to the state.

(5) Other duty and authority as referred to in paragraph (1) (i) shall include:

a. establishing implementation plan of procurement of goods/services;

b. ensuring payment liabilities to the state is fulfilled by the party who has the right to claim to the state;

c. proposing payment request for the claim based on activity achievement;

d. ensuring timely settlement of the claim to the state.

Article 13

(1) In addition to the duty and authority as referred to in Article 12 (1), PPK shall have the duty and authority to coordinate the activities to be undertaken by the Head of Representative.

(2) The form of coordination as referred to in paragraph (1) shall be determined by agreement between the Technical Ministry and the Ministry of Foreign Affairs.

Article 14

(1) In the performance of its duty and authority as referred to in Article 12 (1) (g), PPK shall examine:

a. completeness of claim documents;

b. accuracy of calculation of the claim;
c. accuracy of data of the party eligible to receive payment at the expense of the State Budget;

d. conformity of the goods/service as specified in agreement/contract with the goods/service rendered by goods/service provider;

e. conformity of the technical specifications with the volume of goods/services, as well as work completion period as stated in the document of handover of goods/service and the document of agreement/contract;

f. accuracy, validity and consequences arising from the use of certificate of right of claim to the state; and

g. conformity of work completion period as stated in the document of handover of goods/service with the document of agreement/contract.

(2) PPK must submit a monthly report on the implementation of duty and authority to KPA as referred to in Article 12 (1) (i).

(3) The report as referred to in paragraph (2) shall be enclosed with documents which at least contain:

a. agreement/contract with goods/service provider that has been signed;

b. claim delivered by the goods/service provider;

c. claim that its SPP has been issued; and

d. settlement period of the claim.

Article 15

(1) In enforcing its authority in personnel expenditure, KPA may appoint PPABP to assist PKK in managing the personnel expenditure administration.

(2) PPABP shall be responsible for the Personnel Expenditure Administration to the KPA.

(3) PPABP as referred to in paragraph (1) shall have the following duties:

a. recording electronically and/or manually personnel data related to personnel expenditure in an orderly, organized, and continuous manner;
b. administering documents related to staffing decisions and other supporting documents in the dossier of each personnel in respective Working Unit in an orderly, organized and continuous manner;

c. processing the compilation of payment list of TPLN/Salary, TPLN/13th month Salary, APTLN/ADTLN increase, advance money of 2 (two) times TPLN, advance money for car purchase, advance money for rent, overtime pay, meal allowance, honorarium, vacation allowance, and the compilation of list of other personnel expenses calculation request;

d. processing the compilation of TPLN payroll and other overseas allowances for Home Staff and Salary list of the Local Staff, supplementary TPLN/Salary, TPLN/Salary shortfall, forwarded income/Salary, advance Salary, and the compilation of the list of other personnel expenses calculation request;

e. processing the issuance of the Certificate of Termination of Payment (SKPP);

f. processing changes of data stated in the certificate to receive family allowance at the beginning of each fiscal year or whenever there is any change in the family structure;

g. submitting list of personnel expenditure requests, list of changes to personnel data, and supporting documents to the Secretary General of the Ministry of Foreign Affairs;

h. printing supervision card for individual personnel expenditure at the beginning of each year and/or when required; and

i. performing other duties related to the use of personnel expenditure budget.

(4) In the absence of designated PPABP, the duties of PPABP shall be performed by PPK.

Section Four

Payment Instruction Signatory Officer

Article 16

PPSPM shall enforce the authority of KPA in performing examination of claim and payment instruction at the expense of the expenditure budget as referred to in Article 6 (1) (f).

Article 17

(1) In enforcing the authority as referred to in Article 16, PPSPM shall have duty and authority as follows:
a. examining the validity of SPP or other document equivalent to SPP as well as the supporting documents;
b. rejecting and returning SPP, if SPP is not eligible to be paid;
c. imposing the claim on budget field that has been provided;
d. issuing SPMM or other document equivalent to SPM;
e. keeping and maintaining the integrity of all documents of right to claim;
f. reporting the examination implementation and payment instruction to KPA; and
g. performing other duties and authority relating to the examination implementation and the payment instruction.

(2) In issuing the SPM as referred to in paragraph (1) (d), PPSPM shall do the following:

a. recording the ceiling, expenditure realization, remaining ceiling, UP/TUP fund, and remaining UP/ TUP fund on DIPA supervision card;
b. signing SPM; and
c. registering Personal Identification Number (PIN) of PPSPM as an electronic signature in SPM ADK.

(3) Validity examination of SPP or other document equivalent to SPP as well as the supporting documents carried out by PPSPM as referred to in paragraph (1) shall include:

a. completeness of SPP supporting documents;
b. conformity of SPP signatory with signature specimen of PPK;
c. accuracy in filling out SPP format;
d. conformity of BAS code in SPP with DIPA/Project Operation Manual/Working Unit Budget Plan;
e. availability of ceiling in accordance with BAS in SPP and DIPA/POK/Working Unit Budget Plan;
f. formal accuracy of document/decision letter that becomes the requirements/completeness of the personnel expenditure payment;
g. formal accuracy of documents/certificate that becomes the requirements/completeness in connection with the procurement of goods/services;
h. validity of the party entitled to receive payments in SPP in connection with the agreement/contract/ decision letter;
i. accuracy of calculation of claim and liabilities in taxation from the party having the right to claim;

j. assurance on the fulfillment of payment liabilities to the state by the party having the right to claim to the state; and

k. conformity of work achievement with provisions of payment in agreement/contract.

Examination of BAS code conformity as referred to in paragraph (3) (d) shall include the examination of conformity between imposition of expenditure budget item code (6 digit account) with its descriptions.

(5) Procedure for implementation of electronic signature in the form of PPSPM PIN in SPM ADK shall be regulated by the Regulation of the Director General of Treasury.

Article 18

(1) In the performance of its duty and authority as referred to in Article 17 (1), PPSPM shall be responsible for:

a. accuracy, completeness, and validity of the administration to the documents of right to claim payment which shall become the basis of the issuance of SPM and the consequences arising from the examination performed; and

b. timely issuance and delivery of SPM to KPPN.

(7) PPSPM must submit monthly report on the implementation of its duty and authority to KPA as referred to in Article 17 (1) (f), which shall at least contain:

a. number of SPP received;

b. number of SPM issued; and

c. number of SPP of which SPM cannot be issue.

Section Five

Expenditure Treasurer

Article 19

(1) In order to perform treasury duties in execution of expenditure budget, the Minister of Foreign Affairs and the Technical Minister shall appoint an Expenditure Treasurer in very Working Unit.

(2) Authority to appoint Expenditure Treasurer as referred to in paragraph (1) may be delegated to the Head of Working Unit.
(3) Appointment of Expenditure Treasurer as referred to in paragraph (1) and delegation of authority to appoint Expenditure Treasurer as referred to in paragraph (2) shall be stipulated in a decision letter.

(4) Appointment of Expenditure Treasurer shall not be bound to fiscal year period.

(5) Expenditure Treasurer shall not be held concurrently in dual function as KPA, PPK, PPSPM, Revenue Treasurer, or Proxy of BUN.

(6) In the case of limited number of human resources, the position of Expenditure Treasurer and Revenue Treasurer may be held mutually concurrently upon permission of Proxy of BUN.

(7) In terms of no changes in Expenditure Treasurer, appointment of Expenditure Treasurer for the previous fiscal year shall remain in effect.

(8) The Minister of Foreign Affairs/Technical Minister or the Head of Working Unit shall deliver a letter of appointment and signature specimen of Expenditure Treasurer to:
   a. PPSPM; and
   b. PPK.

(9) BPKRT in ex-officio shall be appointed as the Expenditure Treasurer in Representative Working Unit/ Technical Attaché Working Unit.

(10) Appointment of BPKRT as Expenditure Treasurer in Technical Attaché Working Unit by the Technical Minister shall be implemented upon approval of the Minister of Foreign Affairs.

(11) In the case that BPKRT is unavailable for appointment as Expenditure Treasurer in the Technical Attaché Working Unit, BPKRT shall be assigned as BPP by the Technical Minister upon approval of the Minister of Foreign Affairs.

Article 20

(1) In the execution of budget, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit shall assign 1 (one) Expenditure Treasurer for 1 (one) DIPA/Working Unit.

(2) In the case of the limited number of official/personnel to be appointed as Expenditure Treasurer, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit may appoint 1 (one) Expenditure Treasurer to manage more than 1 (one) DIPA/Working Units.

Article 21

(1) Expenditure Treasurer shall implement their treasury duty over the money/securities under their management, which includes:
a. money/securities sourced from UP/TUP and LS Payment through Expenditure Treasurer; and

b. money/securities not sourced from UP/TUP, and not from LS Payment sourced from the State Budget.

(2) Implementation of treasury duty by Expenditure Treasurer as referred to in paragraph (1) shall include:

a. receiving, saving, administering, and accounting for cash/securities under their management;

b. performing examination and payment based on PPK orders;

c. rejecting payment instruction that does not meet the requirements to be paid;

d. performing deduction/collection of state revenue from payments performed;

e. depositing deduction/collection of liabilities to the state to the State Treasury;

f. managing UP/TUP saving account; and

g. submitting Treasurer Accountability Report (LPJ) to Head of KPPN as Proxy of BUN.

(3) The Minister of Foreign Affairs/Technical Minister or the Head of Working Unit shall deliver appointment letter and signature specimen of Expenditure Treasurer to the Head of KPPN in order for the submission of Treasurer Accountability Report (LPJ) as referred to in paragraph (2) (g).

(4) Payments shall be made after performing the examination of payment instruction as referred to in paragraph (2) (b), which shall include:

a. examining the completeness of payment instruction issued by PPK;

b. examining the validity of the right to claim, which shall include:
   1. party designated to receive payment;
   2. value of the claim to be paid;
   3. payment schedule; and
   4. verifying the availability of such fund;

c. examining the conformity of the output achievement between technical specifications stated in receipt of
goods/service with technical specification stated in agreement/contract documents; and

d. evaluating and examining the accuracy of the use of expenditure budget field code (6-digit account).

Article 22

(1) In order to increase effectiveness and efficiency of the execution of budget, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit may appoint several BNPB as required.

(2) Official/personnel appointed as BPP shall have Civil Servant status.

(3) BPP shall submit report of management and accountability for the money that is under their management to the Expenditure Treasurer.

(4) BPP shall perform payment for UP they manage in accordance with the examination as referred to in Article 21 (4).

Article 23

(1) BPP shall perform their treasury duties over the money under their management.

(2) Implementation of treasury duty over the money under their management as referred to in paragraph (1), shall include:

a. receiving and saving UP/TUP;

b. performing examination and payment of claim funded from UP/TUP;

c. performing payment with fund sourced from UP based on PPK instruction;

d. rejecting payment instruction that does not meet the requirements;

e. performing deduction/collection of payment performed on liabilities to the state;

f. depositing deduction/collection of liabilities to the state to the State Treasury;

g. administering UP/TUP transaction;

h. performing UP/TUP transaction bookkeeping; and
i. managing UP/TUP saving account.
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Article 24

(1) Expenditure Treasurer shall mean a treasury official who shall be functionally responsible to Proxy of BUN and shall be personally responsible for the money/securities under their management as referred to in Article 21 (1).

(2) BPP shall be personally responsible for the money under their management as referred to in Article 23 (1).

Article 25

(1) In the case that Expenditure Treasurer/BPP is transferred/retired/dismissed from their position/ temporarily unavailable, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit shall appoint a replacement official as Expenditure Treasurer/BPP.

(2) In the case that the temporarily discharged Expenditure Treasurer/BPP returns to serve in their Working Unit, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit may reassign the said Expenditure Treasurer/BPP to their position as Expenditure Treasurer/BPP.

(3) In the case that the Expenditure Treasurer/BPP is dismissed from the post of Expenditure Treasurer/BPP, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit shall appoint a new Expenditure Treasurer/BPP.

(4) Reassignment and appointment of Expenditure Treasurer/BPP as referred to in paragraph (2) and paragraph (3) must be stipulated in a decree.

(5) Expenditure Treasurer/BPP who is temporarily discharged/dismissed shall handover their duty and responsibility as well as documents of implementation of duty to replacement official of Expenditure Treasurer/BPP or new Expenditure Treasurer/BPP.

(6) Handover of duty and responsibility as well as documents of implementation of duty of Expenditure Treasurer/BPP as referred to in paragraph (5) shall be preceded with cash audit by KPA or an official appointed by KPA.

(7) Result of cash audit as referred to in paragraph (6) and handover of duty and responsibility as well as documents of implementation of duty of Expenditure Treasurer/BPP as
referred to in paragraph (5) shall be set forth in Official Report of Cash Audit and Handover.


Article 26

(1) Expenditure Treasurer shall manage a regular account in US Dollar and/or a regular account in local currency in order to implement payment at the expense of the State Budget.

(2) Opening of the accounts as referred to in paragraph (1) shall be regulated by Legislations governing accounts owned by the state ministries/institutions/Working Units.

Section Six

Revenue Treasurer

Article 27

(1) In order to manage the state revenue, the Minister of Foreign Affairs shall appoint official/personnel with Civil Servant status as Revenue Treasurer in a Representative Working Unit.

(2) Authority to appoint Revenue Treasurer as referred to in paragraph (1) may be delegated to the Head of Working Unit.

(3) Appointment of Revenue Treasurer as referred to in paragraph (1) and delegation of authority to appoint Revenue Treasurer as referred to in paragraph (2) shall be stipulated in a decision letter.

(4) Appointment of Revenue Treasurer shall not be bound to fiscal year period.

(5) Revenue Treasurer shall not be held concurrently in dual function as KPA, PPK, PPSPM, Expenditure Treasurer, or Proxy of BUN.

(6) In the case of limited number of human resources, the position of Expenditure Treasurer and Revenue Treasurer may be held mutually concurrently upon permission of Proxy of BUN.

(7) In terms of no changes in Revenue Treasurer, appointment of Revenue Treasurer for the previous fiscal year shall remain in effect.
Duty and liability of Revenue Treasurer shall be regulated by the provisions under the Regulation of the Minister of Finance regarding the position and responsibility of treasurer in Working Unit of the management of State Budget Revenues and Expenditure.

Revenue Treasurer shall perform bookkeeping for PNBP of Representative Working Unit separately.

Procedure for bookkeeping shall be regulated by the provisions under Legislations governing the administration, accounting, and accountability of Representative Treasurer.

Article 28

In the case that Revenue Treasurer is transferred/retired/dismissed from their position/ temporarily unavailable, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit shall appoint a replacement official as Revenue Treasurer.

In the case that the temporarily discharged Revenue Treasurer returns to serve in their Working Unit, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit may reassign the said Revenue Treasurer to their position as Revenue Treasurer.

In the case that the Revenue Treasurer is dismissed from the post of Revenue Treasurer, the Minister of Foreign Affairs/Technical Minister or the Head of Working Unit shall appoint a new Revenue Treasurer.

Reassignment as referred to in paragraph (2) and appointment of new Revenue Treasurer as referred to in paragraph (3) must be stipulated in a decree.

Revenue Treasurer who is temporarily discharged/ dismissed shall handover their duty and responsibility as well as documents of implementation of duty to replacement official of Revenue Treasurer or new Revenue Treasurer.

Handover of duty and responsibility as well as documents of implementation of duty of Revenue Treasurer as referred to in paragraph (5) shall be preceded with cash audit by KPA or an official appointed by KPA.

Result of cash audit as referred to in paragraph (6) and handover of duty and responsibility as well as documents of implementation of duty of Revenue Treasurer as referred to in paragraph (5) shall be set forth in Official Report of Cash Audit and Handover.

The form and format of Official Report of Cash Audit and Handover shall be regulated by Legislations governing the
administration, accounting, and accountability of Treasurer of Overseas Representative of the Republic of Indonesia.

CHAPTER V

SETTLEMENT OF CLAIM TO THE STATE

Section One

Allocation of Fund

Article 29

(1) Allocation of fund in DIPA as stipulated in Article 3 shall be listed in Rupiah and the execution of its budget shall use foreign currencies.

(2) In the case that the ceiling in DIPA as referred to in paragraph (1) is not sufficient to finance activities of the Representative Working Unit/Technical Attaché Working Unit, KPA shall revise the DIPA as regulated by the provisions under the Regulation of the Minister of Finance regarding procedure of revision of budget.

(3) KPA shall pay attention to the remaining ceiling of the fund in Rupiah in their respective DIPA prior to making engagement in foreign currency with goods/service provider.

Section Two

Payment Mechanism

Article 30

(1) Payment of personnel expenses with the status of Home Staff and Local Staff in Representative Working Unit/Technical Attaché Working Unit shall be performed through the following mechanism:
   a. UP; or
   b. LS Payment.

(2) Payment of personnel expenses as referred to in paragraph (1) shall be carried out every month.

(3) Payment of personnel expenses as referred to in paragraph (1) shall be imposed with Mandatory Employee Contribution (IWP) in compliance with the Legislations and the amount of IWP shall be stated on the cut-off piece/receipt of SPM.

Article 31

(1) Payment of claim arising from procurement of goods/services from a public tender or other competitive procedure in
compliance with the regulation of the relevant country shall be performed through LS Payment mechanism to goods/service providers.

(2) In the case that payment as referred to in paragraph (1) cannot be performed through LS Payment mechanism, payment of claim shall be performed through UP mechanism.

(3) In the case that payment is performed through UP mechanism as referred to in paragraph (2), PPK shall state that payment cannot be performed through LS Payment mechanism accompanied with reasonable grounds.

(4) Statement as referred to in paragraph (3) shall be attached to the submission of SPP.

Section Three
Overseas Procurement of Goods/Services

Article 32
Overseas Procurement of Goods/service shall be regulated by Legislations regarding overseas procurement of government goods/services.

Section Four
Commitment Making

Article 33
(1) Implementation of activity and use of budget in DIPA resulting in state expenditure shall be performed through commitment making.

(2) Commitment making as referred to in paragraph (1) shall be realized in the form of:
   a. agreement/contract for procurement of goods/ services; and/or
   b. decree.

(3) Commitment as referred to in paragraph (2) may be made in foreign currency.

Article 34
(1) Upon approval of work plan and budget by the House of Representatives, every Representative Working Unit/ Technical Attaché Working Unit may begin tender process in procurement of government goods/service before DIPA for the next fiscal year is passed and becomes effective.
(2) Cost of tender process for implementation of procurement of goods/service as referred to in paragraph (1) for capital expenditure type shall be allocated in the capital expenditure of the current fiscal year.

(3) Actual expenditure of budget allocation for cost of tender process sourced from capital expenditure in the current fiscal year shall be recorded in the balance sheet as Construction in Progress (KDP).

(4) Cost of tender process in the procurement of goods/service as referred to in paragraph (1) for goods/social assistance expenditure type shall be allocated in goods expenditure of the current fiscal year.

(5) Tender process of the procurement of goods/service financed by the fund in the current fiscal year as referred to in paragraph (1) shall be implemented by the procurement committee that is formed in the current fiscal year.

(6) Signing of agreement/contract for the procurement of goods/service as a follow-up action to tender as referred to in paragraph (5) shall be performed after the DIPA of the following fiscal year is passed and becomes effective.

(7) In the case that the cost of tender for the procurement of goods/service as referred to in paragraph (1) is not allocated in the current fiscal year, cost of tender in question shall be allocated in DIPA of the current fiscal year by revising DIPA as regulated by provisions under the Regulation of the Minister of Finance regarding procedure for budget revision.

Article 35

(1) The form of agreement/contract for procurement of goods and services up to a specified value limit in compliance with provisions under Legislations may be in the form of evidence of purchase/payment.

(2) Provisions regarding the specified value limit referred to in paragraph (1) shall comply with the provisions under Legislations regarding overseas procurement of government goods/services.

Article 36

(1) Agreement/contract for procurement of goods/service may only be imposed to DIPA of the related fiscal year.
(2) Agreement/contract whose execution is imposed to DIPA for more than 1 (one) fiscal year shall be executed upon receipt of approval from the authorities.

(3) Approval for agreement/contract referred to in paragraph (2) shall be regulated in a Regulation of Minister of Finance separately.

Article 37

(1) Agreement/contract for procurement of goods/service may be financed partially or entirely by Pure Rupiah.

(2) Agreement/contract as referred to in paragraph (1) shall be implemented under the provisions of Legislations regarding overseas procurement of government goods/services.

Article 38

(1) Commitment making by stipulation of decree that results in state expenditure shall include, among other things:

a. implementation of personnel expenditure;
b. implementation of self-managed official travel;
c. implementation of self-managed activity, including payment of activity honorarium; or
d. social assistance expenditure distributed in the form of money to recipients of social assistance.

(2) The decree shall be stipulated by the competent authority in compliance with the provisions under Legislation.

Section Five

Recording of Commitment by Commitment-Maker Officer and the State Treasury Office

Article 39

(1) Agreement/contract which payment shall be made through SPM-LS, PPK shall record the signed agreement/contract into a system provided by the Directorate General of the Treasury.

(2) Recording of agreement/contract as referred to in paragraph (1) shall at least include the following data:

a. name and code of Working Unit and a description of the function/sub-function, program, activity, output, and the account used;
b. number of validation letter and date of DIPA;
c. number, date, and value of agreement/contract made by the Working Unit;
d. description of work agreed/contracted;
e. data of goods/service provider stated in the contract, such as the vendor name, vendor address, bank name, beneficiary name and account number;
f. period and date of completion of the work and period of maintenance if required;
g. provision of sanctions in the case of default;

h. addendum to agreement/contract if there are changes of data in the agreement/contract; and

i. method of payment and payment implementation plan:
   1. lump sum (payment value and payment month plan); or
   2. in installments (payment value and payment month plan).

(3) Allocation of fund recorded and bound by an agreement/contract as referred to in paragraph (1) cannot be used for other requirements.

(4) For the purpose of supervision, commitments undertaken overseas denominated in foreign currencies shall be recorded at its equivalent value in Rupiah using Middle Rate of Bank Indonesia.

Article 40

(1) Data of agreement/contract which contains the information as referred to in Article 39 (2) shall be submitted to KPPN no later than 5 (five) business days after the signing of agreement/contract, to be recorded in Contract Supervision Card of KPPN.

(2) Data of agreement/contract stated in Contract Supervision Card of KPPN as referred to in paragraph (1) that shall be used to examine the conformity of the claim stated in SPM shall include:
   a. beneficiary;
   b. payment value; and
   c. payment schedule.

(3) Data of agreement/contract as referred to in paragraph (1) and its ADK shall be submitted to KPPN in person or via e-mail.

(4) Contract Supervision Card as referred to in paragraph (1) shall be made in accordance with the format set out in Appendix I, which forms an inseparable part hereof.

Article 41

(1) In order to inventory personnel data, the Representative Working Unit or the Secretariat General of the Ministry of Foreign Affairs every 3 (three) months (quarterly) shall submit
employment data of the Representative Working Unit and its amendments to KPPN to be administered.

(2) Personnel Data as referred to in paragraph (1) shall at least contain:
a. name of personnel;
b. grade and position of personnel;
c. family tree;
d. amount of personnel Salary and benefits; and
e. amount of deduction of personnel Salary.

(3) In the case of any change of personnel data through a decree that results in state expenditure for implementation of personnel expenditure as referred to in Article 38 (1) (a), PPK/PPABP shall record such change in personnel data.

(4) Changes in personnel data as referred to in paragraph (3) shall cover documents related to:
a. appointment/dismissal of civil servant;
b. promotion/demotion in grade;
c. appointment/dismissal in a position;
d. transfer mutation to another Working Unit;
e. new personnel due to transfer mutation;
f. changes in family data;
g. data of debts to the state; and/or
h. imposition of personnel sanction.

(5) Changes in personnel data as referred to in paragraph (3) shall be made in accordance with the format set out in Appendix II, which forms an inseparable part hereof.

Section Six
Mechanism for Claim Settlement and Issuance of Payment Request Letter

Sub-Section 1
Submission of Claim

Article 42

(1) Assignee shall submit a claim to the state for the commitment as referred to in Article 33 (2) based on valid evidence to receive payment.
On the basis of the claim as referred to in paragraph (1), PPK shall perform examination as referred to in Article 14 (1).

Payment of claim as referred to in paragraph (1) shall be performed with LS Payment to goods/service provider or Expenditure Treasurer/other party.

In the case that LS Payment cannot be performed, payment of claim to assignee shall be performed through UP mechanism.

Especially for payment of commitment in procurement of goods/services, the following provisions shall apply:

- no payment shall be made before goods/service is received;
- in the case of procurement of goods/service which by its nature advance payment must be made, payment at the expense of the State Budget may be made before the goods/service is received;
- payment at the expense of the State Budget as referred to in letter b shall be made after goods/service provider delivers security for cash payment to be made; and
- security as referred to in letter c shall comply with Legislations regarding the forms of security.

Sub-Section 2

Direct Payment Mechanism

Article 43

LS Payment as referred to in Article 42 (3) shall be addressed to:

- goods/service provider for procurement of goods/service on the basis of an agreement/contract; and
- Expenditure Treasurer/other party for the purposes of Salary/non-Salary including for Home Staff and Local Staff, payment of honorarium, and official travel under a decree.

LS Payment mechanism to goods/service provider as described in paragraph (1) (a) may be performed in a contract that uses US Dollar/European Euro/Japanese Yen/Exotic Currency/other foreign currencies.

Payment of claim to goods/service provider as described in paragraph (1) (a) shall be performed based on valid evidence that includes:
a. evidence of agreement/contract;

b. name and account number of goods/service provider;

c. Official Report of Completion;


e. security issued by a bank or other financial institution acceptable by Legislations as required by Legislations regarding the procurement of government goods/services; and/or

f. other supporting documents in compliance with the provisions in effect in the relevant country.

(4) Payment of claim to Expenditure Treasurer/other party as referred to in paragraph (1) (b) shall be performed based on valid evidence that includes:

a. decree;

b. assignment letter/letter of official travel;

c. list of beneficiary; and/or

d. other supporting documents in accordance with the provisions.

(5) Payment of claim for procurement of land shall enclose:

a. list of beneficiary of land acquisition payment that contains at least the name of each beneficiary, amount of money and account number of each beneficiary;

b. photocopy of proof of land ownership;

c. receipt/invoice;

d. statement from the seller declaring that the land is not in dispute and is not currently pledged as collateral; and

e. other documents as required by local Legislations regarding the transfer of land rights.

(6) LS Payment mechanism can only be performed in the same currency used in the claim and in payment.

Article 44

(1) Claim for procurement of goods/service and/or implementation of activity that is imposed to the State Budget shall be submitted in collection letter by the beneficiary to PPK no later than five (5) business days after the rights to claim to the state arises.
(2) In the case that 10 (ten) business days after the arising of the rights to claim to the state assignee does not submit a collection letter, PPK shall immediately notify the assignee in writing to submit a collection letter.

(3) In the case that after 10 (ten) business days as referred to in paragraph (2) assignee has not submitted a claim, PPK shall inquire the assignee for an explanation regarding the delay in submission of claim.

(4) In the case that KPP rejects/returns the claim due to incomplete and incorrect supporting documents, KPP shall state in writing the reason for rejection/return no later than 2 (two) business days upon receipt of the collection letter.

Sub-Section 3

Payment Mechanism through Reserve Money and Reserve Money Addition

Article 45

(1) Every Representative Working Unit/Technical Attaché Working Unit shall be allocated with UP at the beginning of each year.

(2) UP is revolving work advance money from Proxy of BUN to Expenditure Treasurer.

(3) UP shall be used to finance Working Unit daily operations and finance expenditures that cannot be performed through LS Payment mechanism.

(4) Payment with UP performed by Expenditure Treasurer/BPP to 1 (one) beneficiary/goods/service provider shall not be limited to the amount of payment value.

(5) The Minister of Finance c.q. the Director General of Treasury shall stipulate the amount of cash derived from UP that is available in Expenditure Treasurer/BPP cash at the end of each business day based on the proposal of the Minister of Foreign Affairs by taking into account the requirements and situations of the relevant country.

(6) UP may be allocated to the following expenditures:
   a. Personnel expenditure;
   b. Goods expenditure;
   c. Capital expenditure;
   d. Social assistance expenditure; and
   e. Other expenditures.
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(7) Amount of UP for each Representative Working Unit/Technical Attaché Working Unit shall be allocated at a maximum of:

a. 1/4 (one fourth) of disbursable DIPA ceiling for expenditure excluding personnel expenditure and social assistance expenditure; and

b. personnel expenditure required each month.

(8) In order to facilitate the calculation of UP revolving, social assistance expenditure shall use TUP mechanism.

(9) Ceiling for disbursable DIPA fund as referred to in paragraph (6) shall not include blocked funds and funds sourced from PNBP.

(10) Expenditure Treasurer shall make reimbursement of UP that has been used provided that the fund to be paid with UP is still available in DIPA.

(11) UP reimbursement as referred to in paragraph (10) shall be performed if UP has been used at least 50% (fifty percent) for expenditures excluding personnel expenditure and social assistance expenditure.

(12) UP reimbursement for personnel expenditure shall be requested every month.

(13) Expenditure Treasurer assisted by several BPPs, the UP request submission to KPPN shall be enclosed with a detailed list stating the amount of money managed by each BPP.

(14) Every BPP shall submit a request for UP reimbursement through Expenditure Treasurer.

(15) UP for the payment of overseas Working Units shall be requested to KPPN in US Dollar/European Euro/Japanese Yen/Exotic Currency/other foreign currencies, accompanied with the equivalent value in Rupiah.

(16) For the purpose of supervision, the estimated exchange rate shall be calculated based on the Middle Rate of Bank Indonesia at the time of submission of SPP.

Article 46

(1) Head of KPPN shall deliver a notification to KPA, in the case that in 4 (four) months upon the issuance of SP2D-UP the request for UP reimbursement has not been submitted as referred to in Article 45 (10).
(2) Notification as referred to in paragraph (1) shall be made in accordance with the format set out in Appendix III, which forms an inseparable part hereof.

(3) In the case that after 1 (one) month since delivery of the notification as referred to in paragraph (1) UP reimbursement has not been requested, the Head of KPPN shall deduct UP by 25% (twenty five percent).

(4) Deduction of UP fund as referred to in paragraph (3) shall be performed by the Head of KPPN by delivering a notification to KPA to take into account the deduction of UP in SPM-GUP and/or deposit it into the state treasury.

(5) Deposit of UP fund as referred to in paragraph (4) shall be performed by direct deposit into the state treasury in foreign currency or by exchanging it into Rupiah and then depositing it into the state treasury.

(6) Deposit of UP fund in foreign currency as referred to in paragraph (5) shall be accounted for by using the exchange rate at the time UP is requested at the beginning of the fiscal year.

(7) In the case that deduction to UP fund as referred to in paragraph (3) is performed by taking into account UP deduction in SPM-GUP UP, such UP deduction shall be accounted for by using the exchange rate at the time UP is requested at the beginning of the fiscal year.

(8) After the UP deduction and/or UP deposit as referred to in paragraph (4), the Head of KPPN shall perform UP supervision.

(9) In performing UP supervision as referred to in paragraph (8), the provisions regarding the delivery of notification and subsequent UP deduction shall comply with the provisions referred to in paragraph (1), paragraph (3) and (4).

Article 47

(1) In the case that 1 (one) month after notification as referred to in Article 46 paragraph (4) KPA does not take into account the UP deduction in SPM and/or deposit it into the State Treasury, the Head of KPPN shall deduct UP by 50% (fifty percent) by delivering a notification to KPA to take into account UP deduction in SPM-GUP and/or deposit it into the state treasury.
(2) Notification as referred to in paragraph (1) and in Article 46 (4) shall be made in accordance with the format set out in Appendix IV, which forms an inseparable part hereof.
(3) In the case that after the notification referred to in paragraph (1) KPA deposits UP and/or takes into account UP deduction in the submission of SPM-GUP, the provisions referred to in Article 46 (8) shall apply.

Article 48

(1) KPA may request for TUP to the Head of KPPN in the case that the remaining UP at Expenditure Treasurer is not sufficiently available to finance activities that are urgent/cannot be delayed.

(2) Conditions for TUP implementation:
   a. implemented and accounted for no longer than 1 (one) month since the date SP2D is issued; and
   b. not implemented for activities that would be implemented with LS payment.

Article 49

(1) KPA shall submit a request for TUP to the Head of KPPN as Proxy of BUN, accompanied by:
   a. detail plan of TUP implementation; and
   b. statement containing the conditions for implementation of TUP as referred to in Article 48 (2) and made in accordance with the format set out in Appendix V, which forms an inseparable part hereof.

(2) Request for TUP to KPPN in US Dollar/European Euro/Japanese Yen/Exotic Currency/other Foreign Currency shall be accompanied with the equivalent value in Rupiah.

(3) As estimates, the value of foreign currency shall be translated using Middle Rate of Bank Indonesia at the date of TUP request.

(4) Based on TUP request as referred to in paragraph (1), the Head of KPPN shall perform the following assessment:
   a. expenditure in detail plan of TUP implementation shall not represent expenditure that must be implemented with LS Payment;
   b. fund allocated for expenditure in detail plan of TUP implementation shall be sufficiently available in DIPA;
   c. the previous TUP has been fully accounted for entirely; and
   d. the previous unused TUP shall be deposited to the State Treasury.
(5) In the case that KPA submits a TUP request for needs exceeding the period of 1 (one) month, the Head of KPPN may give approval to the consideration that activities to be implemented require a period of exceeding 1 (one) month.

(6) Upon submission of TUP request that meets the requirements as described in paragraph (4), the Head of KPPN may give partial or full approval to TUP request by approval letter for provision of TUP.

(7) Partial or full approval from Head of KPPN to TUP request as referred to in paragraph (6) shall be in the amount of the approved foreign currency.

(8) The Head of KPPN shall reject a TUP request in the case that the submission of TUP request does not meet the requirements as referred to in paragraph (4).

(9) Approval or rejection as referred to in paragraph (6) and paragraph (8) shall be submitted no later than 1 (one) business day upon receipt of TUP request by KPPN.

(10) Approval letter as referred to in paragraph (6) shall be made in accordance with the format set out in Appendix VI, which forms an inseparable part hereof.

Article 50

(1) TUP shall be accounted for within 1 (one) month and it can be carried out gradually.

(2) In the case that within 1 (one) month since the issuance of SP2D for TUP validation accountability for TUP has not been performed, the Head of KPPN shall deliver a letter of reprimand to KPA, made in accordance with the format set out in Appendix VII, which forms an inseparable part hereof.

(3) The remaining TUP shall be deposited to the State Treasury.

(4) Deposit of remaining TUP as referred to in paragraph (3) may be performed in Rupiah or foreign currency.

(5) In the case that deposit of remaining TUP as referred to in paragraph (3) performed in foreign currency, the exchange rate used shall be the exchange rate at the time of TUP disbursement.

(6) Deposit of remaining TUP as referred to in paragraph (3) shall be performed no later than 2 (two) business days after the due date as referred to in paragraph (1).
(7) Upon extension of TUP accountability exceeding 1 (one) month, KPA shall submit a request for approval to the Head of KPPN.

(8) Head of KPPN shall approve the extension of TUP accountability as referred to in paragraph (7) with the following considerations:
   a. KPA shall be accountable for the implemented TUP; and
   b. KPA shall submit a statement to be accountable for the remaining TUP in no later than the following 1 (one) month, which is made in accordance with the format set out in Appendix VIII, which forms an inseparable part hereof.

(9) In the case of an urgent and emergency situation (force majeure) as declared by the Head of Representative, the Head of KPPN shall give TUP approval for such urgent and emergency situation even though the previous TUP has not been accounted for.

Sub-Section 4

Mechanism for Issuance of Direct Payment Request Letter

Article 51

(1) Issuance of SPP-LS for payment of goods/service at the expense of goods expenditure, capital expenditure, shall be enclosed with supporting documents as referred to in Article 43 (3), (4), or (5).

(2) Issuance of SPP-LS for payment of honorarium shall be enclosed with supporting documents, which includes:
   a. decree stating that the costs arising from the issuance of the decree shall be imposed to DIPA;
   b. honorarium recipient nominative list containing at least the name of individual, amount of honorarium, and account number of each honorarium recipient, signed by KPA/PPK and Expenditure Treasurer;
   c. tax payment in compliance with the applicable regulation by taking into account the situation of the relevant country; and
   d. decree as referred to in letter a shall be enclosed at the initial payment and when an amendment is made to the decree.
(3) SPP-LS for the payment of personnel non-expenditure shall be issued by PPK and submitted to PPSPM no later than 12 (twelve) calendar days after the date the complete and correct supporting document is received from the assignee.

(4) In the case that examination to the valid evidences as referred to in paragraph (1) and (2) has been qualified, PPK shall validate the collection document and issue SPP as set out in Appendix IX, which forms an inseparable part hereof.

(5) SPP-LS shall be enclosed with evidence of expenditure as referred to in paragraphs (1) and (2) accompanied with its ADK.

Sub-Section 5

Mechanism for Issuance of Payment Request Letter for Reserve Money/Reimbursement of Reserve Money/Reimbursement of Nil Reserve Money

Article 52

(1) Based on the action plan established, Expenditure Treasurer shall submit UP requirements to PPK.

(2) On the basis of UP requirements as referred to in paragraph (1), PPK shall issue SPP-UP to recharge UP accompanied with calculation of UP amount in accordance with the request from Expenditure Treasurer.

(3) SPP-UP shall be issued by PPK no later than 12 (twelve) calendar days upon receipt of UP request from Expenditure Treasurer.

Article 53

(1) Expenditure Treasurer/BPP shall make payment for UP based on Money Order (SPBy) approved and signed by PPK on behalf of KPA.

(2) SPBy as referred to in paragraph (1) shall be accompanied with evidence of expenditure as follows:

a. receipt/proof of purchase that has been approved by PPK;

b. note/receipt of goods/service or other required supporting documents that have been validated by PPK; and

c. evidence of taxation in compliance with the provisions under Legislations by taking into account the situation of the relevant country.
(3) In the case that goods/service provider does not have receipt/proof of purchase as described in paragraph (2) (a), Expenditure Treasurer/BPP shall produce a receipt which is made in accordance with the format set out in Appendix X, which forms an inseparable part hereof.

(4) Based on SPBy as referred to in paragraph (2), Expenditure Treasurer/BPP shall perform:
   a. examination of SPBy which includes examination as referred to in Article 21 (4); and
   b. collection/withholding of tax/non-tax on the claim in submitted SPBy and paid to the State Treasury in compliance with the provisions under Legislations by taking into account the situation of the relevant country.

(5) In the case that payment made by Expenditure Treasurer is work advance money, SPBy as referred to in paragraph (1) shall be accompanied with requirements made by the recipient of the work advance money, which includes:
   a. activity implementation/payment plan approved by KPA;
   b. fund requirement; and
   c. due date of work advance money implementation accountability.

(6) On the basis of the activity implementation/payment plan as referred to in paragraph (5) (a) and fund requirement as referred to in paragraph (5) (b), Expenditure Treasurer/BPP shall examine the availability of funds.

(7) Expenditure Treasurer/BPP shall perform payment of the claim in SPBy if it qualifies the examination as referred to in paragraph (4) (a).

(8) In the case that examination of money order as referred to in paragraph (4) does not meet the requirements for payment, Expenditure Treasurer/BPP shall reject the submitted SPBy.

(9) Recipient of work advance money shall be accountable for the work advance money in accordance with the due date as referred to in paragraph (5) (c), in the form of evidence of expenditure as referred to in paragraph (2).

(10) On the basis of accountability as referred to in paragraph (9), Expenditure Treasurer/BPP shall perform examination as referred to in paragraph (4) (a).
(11) In the case that up to the due date as referred to in paragraph (5) (c) the recipient of the work advance money has not submitted evidence of expenditure as referred to in paragraph (2), Expenditure Treasurer/BPP shall deliver a written request to the recipient of work advance money to immediately assume the accountability for the work advance money.

(12) A copy of written request as referred to in paragraph (11) shall be submitted to PPK.

(13) BPP shall submit SPBy accompanied with evidence of expenditure as referred to in paragraph (2) to Expenditure Treasurer.

(14) Expenditure Treasurer afterwards shall submit evidence of expenditure as referred to in paragraph (2) to PPK for the preparation of SPP-GUP/Nil SPP-GUP.

(15) SPBy as referred to in paragraph (1) shall be made in accordance with the format set out in Appendix XI, which forms an inseparable part hereof.

Article 54

(1) PPK shall issue SPP-GUP for revolving the UP.

(2) Issuance of SPP-GUP shall be accompanied with:

a. a detailed list of payment requests;

b. evidence of expenditure as referred to in Article 53 (2);

c. letter from the Head of Representative as a form of coordination as referred to in Article 13 (2); and

d. evidence of taxation in compliance with the provisions under Legislations by taking into account the situation of the relevant country

(3) Issuance of SPP-GUP in US Dollar/European Euro/Japanese Yen/Exotic Currency/other Foreign Currency shall be accompanied with the equivalent value in Rupiah.

(4) Estimates of exchange rate shall be translated using Middle Rate of Bank Indonesia at the date of SPP-GUP request.

(5) Agreement/contract and tax invoice shall be attached for transaction values that require agreement/contract as regulated in Legislations regarding overseas procurement of government goods/services.
(6) SPP-GUP shall be issued no later than 12 (twelve) calendar days upon receipt of complete and correct supporting document.

Article 55

(1) Issuance of SPP-GUP for personnel expenditure shall be provided as follows:

a. For payment of TPLN, other overseas allowances of Home Staff and Salary of Local Staff the following shall be enclosed:

1. TPLN payroll and other overseas allowances of Home Staff signed by PPK/PPABP, Expenditure Treasurer, and KPA;
2. Salary list of Local Staff signed by PPK/PPABP, Expenditure Treasurer, and KPA;
3. list of changes in personnel data signed by PPK/PPABP;
4. list of changes in deduction;
5. photocopy of supporting documents of personnel data changes validated by the Head of Working Unit/authorized official, including Decree (SK) related to Civil Servant SK, promotion SK, personnel transfer SK, designation SK, certificate of implementation of duty, letter or certificate related to family members who receive benefits, and decree that results in a decrease in salary as designation; and
6. taxation documents in compliance with the provisions under Legislations by taking into account the situation of the relevant country.

b. For payment of TPLN, other supplementary overseas allowances of Home Staff and supplementary Salary of Local Staff the following shall be enclosed:

1. TPLN payroll and other supplementary overseas allowances of Home Staff signed by PPK/PPABP, Expenditure Treasurer, and KPA;
2. supplementary Salary list of Local Staff signed by PPK/PPABP, Expenditure Treasurer, and KPA;
3. list of changes in personnel data signed by PPK/PPABP;
4. photocopy of supporting documents of personnel data changes validated by the Head of Working Unit/authorized official, including Personnel Mutation SK, position related SK, inauguration statement letter, certificate of implementation of duty, certificate to receive family allowance, letter or certificate related to family members who receive benefits, and SKPP as designation; and

5. taxation documents in compliance with the provisions under Legislations by taking into account the situation of the relevant country.

c. For payment of TPLN shortfall, other overseas allowances of Home Staff and Salary shortfall of Local Staff the following shall be enclosed:

1. TPLN shortfall payroll and other additional overseas allowances of Home Staff signed by PPK/PPABP, Expenditure Treasurer, and KPA;
2. Salary shortfall list of Local Staff signed by PPK/PPABP, Expenditure Treasurer, and KPA;
3. list of changes in personnel data signed by the PPK/PPABP;
4. photocopy of supporting documents of personnel data changes validated by the Head of Working Unit/authorized official, including promotion SK, personnel mutation SK, position related SK, certificate of implementation of duty; and

5. taxation documents in compliance with the provisions under Legislations by taking into account the situation of the relevant country.

d. For payment of TPLN advance money (official advance) the following shall be enclosed:

1. calculation list of TPLN advance money signed by PPK/PPABP, Expenditure Treasurer, and KPA;
2. photocopy of supporting documents, validated by the Head of Working Unit/authorized official, including transfer mutation SK, letter requesting for TPLN advance money, and certificate to receive family allowance; and
3. taxation documents in compliance with the provisions under Legislations by taking into account the situation of the relevant country.

Article 56

Subscription of utilities (electricity, telephone and water) shall be accompanied with supporting documents such as legal billing of the usage of electricity, telephone, and water.

Article 57

Issuance of SPP-GUP for official travel shall be regulated as follows:

1. official position travel, shall be enclosed with at least:
   a. nominative list of official travel;
   b. letter of assignment;
   c. official travel documents signed by PPK and official at the location where the official travel is held or related parties at the destination of official travel;
   d. list of real expenditures; and
   e. original evidence of expenditures.

2. official transfer travel, shall be enclosed with at least:
   a. nominative list of official travel;
   b. photocopy of transfer decree;
   c. official travel documents signed by the authorities;
   d. receipt for per diem;
   e. receipt for transport costs;
   f. receipt for the cost of packing and transport of goods;
   g. receipt/evidence of hotel expenditure; and
   h. original evidence of expenditures.

Article 58

Issuance of SPP-GUP for payment of land acquisition shall be enclosed with:

1. list of beneficiary of land acquisition payment that contains at least the name of each beneficiary, amount of money and account number of each beneficiary;

2. photocopy of proof of land ownership;

3. receipt/invoice;
4. statement from the seller declaring that the land is not in dispute and is not currently pledged as collateral; and

5. other documents as required by local Legislations regarding the transfer of land rights.

Article 59

(1) Remaining fund in DIPA of which payment can be made with UP shall be at least equal to the value of UP managed by Expenditure Treasurer.

(2) In the case that UP revolving will result in remaining fund in DIPA of which payment can be made with UP is in smaller amount than UP managed by Expenditure Treasurer:
   a. UP revolving shall be performed at the most in the amount of remaining fund available in DIPA that can be paid with UP; and
   b. the difference between the remaining fund in DIPA of which payment can be made with UP and the UP managed by Expenditure Treasurer shall be recorded/ accounted for as deduction to UP refund receipt.

Article 60

(1) Issuance of Nil SPP-GUP shall be performed in terms that:
   a. remaining fund in DIPA of which payment can be made with UP is at least equal to the amount of allocated UP;
   b. it is intended as the accountability for UP performed at the end of fiscal year; or
   c. UP is no longer needed.

(2) Issuance of Nil SPP-GUP as referred to in paragraph (1) shall represent the validation/accountability of UP.

(3) Nil SPP-GUP shall be accompanied with supporting documents as referred to in Article 54 (2).

(4) Nil SPP-GUP shall be issued no later than 12 (twelve) calendar days after the date the complete and correct supporting document is received.
Sub-Section 6
Mechanism for Issuance of Payment Request Letter for Reserve Money Addition/Reserve Money Addition Accountability

Article 61

(1) PPK shall issue SPP-TUP enclosed with complete documents which shall include:

a. details of fund implementation signed by KPA/PPK and Expenditure Treasurer;

b. statement letter from KPA/PPK containing clarification of matters as required in Article 49 (1); and

c. TUP request letter approved by the Head of KPPN.

(2) SPP-TUP shall be issued by PPK and submitted to PPSPM no later than 12 (twelve) calendar days after the date the approval of TUP from the Head of KPPN is received.

(3) In order to validate/be accountable for TUP, PPK shall issue SPP-PTUP.

(4) SPP-PTUP as referred to in paragraph (3) shall be submitted to the PPSPM no later than 12 (twelve) calendar days before the due date of TUP accountability expires.

(5) Issuance of SPP-PTUP shall be accompanied with supporting documents as referred to in Article 54 (2).

Article 62

(1) In the case that PPSPM is a personnel with civil servant status from echelon I unit or the Secretariat General of Technical Ministry/Ministry of Foreign Affairs as referred to in Article 10 (1) and (2), PPK may issue a Statement of Responsibility (SPTJM) as a substitute for evidence of expenditure/supporting documents, which shall constitute of appendices:

a. SPP-LS as referred to in Article 51 (5);

b. SPP-GUP as referred to in Article 54 (2);

c. Nil SPP-GUP as referred to in Article 60 (3); and

d. SPP-PTUP as referred to in Article 61 (5).
(2) SPTJM as referred to in paragraph (1) shall be made in accordance with the format set out in Appendix XII, which forms an inseparable part hereof.

Section Seven

Mechanism for Examination of Payment Request Letter and Issuance of Payment Instruction

Article 63

(1) PPSPM shall perform examination and audit of SPP and supporting documents submitted by PPK.

(2) Examination and audit of SPP and SPP supporting documents as referred to in paragraph (1) shall include:
   a. examination as referred to in Article 17 (3); and
   b. validity of supporting documents as referred to in Article 43 (3), (4) and (5).

(3) In the case that supporting documents of SPP is SPTJM as referred to in Article 62, examination of SPP shall include:
   a. examination as referred to in Article 17 (3) (a) to (e); and
   b. correctness in completing the format and validity of SPTJM.

(4) In the case that examination of SPP and its supporting documents has been qualified, PPSPM shall issue SPM.

(5) The period of examination of SPP up to the issuance of SPM-UP/TUP/GUP/PTUP/LS by PPSPM shall be regulated as follows:
   a. for SPP-UP/TUP it shall be completed no later than 10 (ten) calendar days;
   b. for SPP-GUP it shall be completed no later than 10 (ten) calendar days;
   c. for SPP-PTUP it shall be completed no later than 10 (ten) calendar days; and
   d. for SPP-LS it shall be completed no later than 10 (ten) calendar days.

(6) In the case that PPSPM rejects/returns the SPP due to incomplete and incorrect claim supporting documents, PPSPM
shall state in writing the reason for rejection/return no later than 2 (two) calendar days upon receipt of SPP.

(7) Upon the submission of SPTJM as attachment to SPP as referred to in paragraph (3), PPK must submit the original documents and evidence of expenditure as referred to in Article 51 (5), Article 54 (2), Article 60 (3), and Article 61 (5) to PPSPM on a regular basis.

(8) Period/terms for submission of the original documents and evidence of expenditure on a regular basis as referred to in paragraph (7) shall be stipulated by:

a. The Minister of Foreign Affairs for Representative Working Unit; and

b. Technical Minister for Technical Attaché Working Unit.

(9) PPSPM shall perform examination and audit of documents and evidence of expenditure as referred to in paragraph (7) pursuant to paragraph (2).

Article 64

(1) All evidence of expenditure which forms the basis for examination and issuance of SPM shall be filed by PPSPM.

(2) Evidence of expenditure as referred to in paragraph (1) shall represent material for audit by internal and external auditors.

Article 65

(1) Issuance of SPM by PPSPM as referred to in Article 63 (4) shall be performed through the application system provided by the Directorate General of Treasury.

(2) SPM issued through SPM application system as referred to in paragraph (1) shall contain the PIN (Personal Identification Number) of PPSPM which functions as electronic signatures on SPM ADK from legitimate SPM issuer.

(3) SPM as referred to in paragraph (1) shall be made in accordance with the format set out in Appendix XIII, which forms an inseparable part hereof.

(4) In the issuance of SPM through application system as referred to in paragraph (1), PPSPM shall be responsible for:

a. security of the data in SPM application;
b. authenticity of SPM and suitability between the data in SPM and the data in SPM ADK; and

c. use of PIN in SPM ADK.

Article 66

(1) PPSPM shall submit SPM-UP/TUP/GUP/Nil GUP/PTUP/LS in 2 (two) counterparts accompanied by the SPM ADK to KPPN.

(2) Submission of SPM-UP, SPM-TUP, and SPM-LS as referred to in paragraph (1) shall be regulated as follows:

a. submission of SPM-UP shall be enclosed with a statement letter from KPA, which shall be made in accordance with the format set out in Appendix XIV, which forms an inseparable part hereof;

b. submission of SPM-TUP shall be enclosed with approval letter for TUP allocation from the Head of KPPN; and

c. submission of SPM-LS shall be enclosed with Tax Payment Slip (SSP), and/or nominative list for beneficiary with more than 1 (one) account.

(3) SSP referred to in paragraph (2) (c) shall be in compliance with the provisions under Legislations by taking into account the situation of the relevant country.

(4) Especially for submission of SPM at the expense of foreign loans/grants, it shall also be accompanied with tax documents in compliance with the provisions regarding taxation.

(5) PPSPM shall submit SPM to KPPN no later than 4 (four) calendar days after SPM is issued.

(6) SPM for payment of personnel expenditure shall be submitted to KPPN no later than 15th day before the month of payment.

(7) In the case that the 15th day as referred to in paragraph (6) is a holiday or a day declared as holiday, submission of SPM for payment of personnel expenditure to KPPN shall be performed no later than 1 (one) business day before the 15th.

(8) Submission of SPM to KPPN shall be performed by an authorized SPM submission officer and shall be regulated by PA/KPA with conditions as follows:

a. SPM submission officer shall submit the SPM enclosed with its supporting documents and SPM ADK through the front office of SPM Reception at KPPN;
b. SPM submission officer must exhibit Identity Card of Working Unit Officer (KIPS) when submitting SPM to the front office personnel;

c. SPM submission officer at the expense of DIPA of Representative Working Unit/Technical Attaché Working Unit shall be a Civil Servant in the Secretariat General or echelon I unit of the State Ministry/Institution located in Jakarta; and

d. In the case of shortage of human resources with the status of Civil Servant, PA/KPA may assign a SPM submission officer who is not a Civil Servant after obtaining the approval from the Minister of Finance c.q. Director General of Treasury.

Section Eight

Mechanism for Issuing Fund Disbursement Order

Sub-Section 1

Examination of Payment Instruction by the State Treasury Office

Article 67

SPM submitted to KPPN shall be used as the basis for the issuance of SP2D.

Article 68

(1) In disbursement of state budget, KPPN shall perform examination and audit of SPM submitted by PPSPM.

(2) Examination of SPM as referred to in paragraph (1) shall include:

a. examining the completeness of SPM supporting documents as referred to in Article 66 (2) and (4); and

b. examining the authenticity of SPM.

(3) Examination of SPM authenticity as referred to in paragraph (2) (b) shall include:

a. examining the conformity of PPSPM signature in SPM with PPSPM signature specimen in KPPN;

b. examining the manner of writing/completing the amount in numbers and letters in SPM; and
c. verifying the writing in SPM, including the requirement for no defect in writing.
(4) Audit of SPM as referred to in paragraph (1) shall include:

a. auditing the correctness of calculation of figures in the expenditure of the State Budget stated in SPM;

b. auditing the availability of fund in activity/ output/type of expenditure in the DIPA stated in SPM;

c. auditing the conformity of the claim with the data in agreement/contract or changes in personnel data submitted to KPPN;

d. auditing the requirements for fund disbursement; and

e. auditing the conformity of tax deduction value stated in SPM with the value in SSP.

(5) Auditing the correctness of calculation of figures as referred to in paragraph (4) (a) is verifying the amount of expenditure/expenses less the amount of deduction/revenue with the net amount in SPM.

(6) Auditing the requirements for fund disbursement as referred to in paragraph (4) (d) shall include:

a. auditing SPM-UP shall mean UP amount that can be granted in compliance with Article 45 (7);

b. auditing SPM-TUP shall include conformity of the amount of money requested in SPM-TUP with the amount of money approved by the Head of KPPN;

c. auditing SPM-PTUP shall include the amount of TUP granted and the amount of money accounted for and compliance in accountability time period;

d. auditing SPM-GUP shall include the minimum limit of revolving of UP managed as referred to in Article 45 (11); and

e. auditing SPM-LS shall mean conformity of the data of agreement/contract in SPM-LS with the data of agreement/contract listed in Contract Supervision Card.

(7) In the case that UP on the previous fiscal year has not been accounted for, the audit of SPM-UP as referred to in paragraph (6) (a) shall include:

a. conformity of the amount of money and the validity of the proof of refund of remaining UP fund from the previous fiscal year; or

b. conformity of the amount of UP deduction in SPM-UP and the remaining UP fund from the previous fiscal year.
In the case that the amount of money that must be accounted for as referred to in paragraph (6) (c) is less than the amount of TUP granted, the proof of deposit of remaining UP fund that has been confirmed by KPPN/other Government Receipt shall be exhibited.

Provision that requires the submission of proof of deposit/other Government Receipt as referred to in paragraph (8) shall not apply in the case that SPM-PTUP is submitted to KPPN in the context as referred to in Article 50 (1) and (8) (a).

Sub-Section 2

Issuance of Fund Disbursement Order

Article 69

(1) KPPN shall issue SP2D after the examination as referred to in Article 68 is qualified.

(2) KPPN cannot issue SP2D if the Working Unit does not submit data of agreement/contract for payment by SPM-LS to goods/service provider.

(3) In the case that the results of examination and audit as referred to in Article 68 does not qualify, the Head of KPPN shall return SPM and its supporting documents in writing no later than 2 (two) calendar days upon receipt of SPM.

(4) Settlement of SP2D shall be performed under the standard operating procedure and time norms regulated by the Director General of Treasury.

(5) Settlement of SP2D as referred to in paragraph (4) shall be performed with due regard to conformity of exchange rate in KPPN with exchange rate in Bank Indonesia.

(6) SP2D as referred to in paragraph (1) shall be made in accordance with the format set out in Appendix XV, which forms an inseparable part hereof.

Article 70

(1) Disbursement of fund based on SP2D shall be performed through fund transfer from expenditure account of KPPN to Bank Indonesia into the account of the beneficiary designated in SP2D.

(2) Bank Indonesia shall notify KPPN regarding the exchange rate at the time of disbursement of SP2D.
(3) KPPN shall notify the Working Unit in respect regarding the exchange rate as referred to in paragraph (2) no later than 1 (one) business days upon receipt of notification from Bank Indonesia.

(4) Working Unit shall record UP transaction/LS Payment based on the exchange rate notified by KPPN as referred to in paragraph (3).

(5) In the case of any difference in the exchange rate in SPP and SPM submitted with the exchange rate notified by KPPN as referred to in paragraph (3), the Working Unit shall make a correction/adjustment to the exchange rate in SPP and SPM through SPP application and SPM application.

(6) Bank Indonesia shall notify the Head of KPPN in the case of returned/failure to transfer fund as referred to in paragraph (1).

(7) Notification regarding the returned/failure to transfer fund as referred to in paragraph (6) shall include SP2D data and the cause for transfer failure to the designated account.

(8) Based on notification as referred to in paragraph (7), the Head of KPPN shall notify KPA regarding the returned/failure to transfer fund to the account designated in SPM and the cause for such returned/failure to transfer.

(9) KPA shall perform examination of returned/failure of transfer fund as stated in SPM and make SPM correction or revision and submit it to the Head of KPPN.

(10) Based on SPM correction or revision as referred to in paragraph (9), the Head of KPPN shall submit the revised SP2D to Bank Indonesia.

(11) Procedure for the settlement of fund disbursement by returned SP2D mechanism shall be regulated by the Director General of Treasury.

Article 71

Further provision regarding fund disbursement based on SP2D addressed to overseas accounts denominated in foreign currencies shall be regulated by the Director General of Treasury in coordination with Bank Indonesia.
Section Nine
Deposit of Non-Tax State Revenue and Payment of Claims Arising from the Implementation of Non-Tax State Revenue

Article 72

(1) In managing PNBP, Revenue Treasurer shall manage PNBP account in US Dollar currency.

(2) Opening of account as referred to in paragraph (1) shall be under the Regulation of the Minister of Finance that governs the account owned by state ministries/ institutions/Working Units.

(3) PNBP Revenue Treasury in a Representative Working Unit shall deposit PNBP into the state treasury.

(4) PNBP deposit as referred to in paragraph (3) shall be performed through a collecting bank or a correspondent bank that serves the state revenue deposit in work area of the Representative Working Unit.

(5) PNBP deposit as referred to in paragraph (3) shall be performed no later than the following day upon receipt of PNBP.

(6) In the case that PNBN deposit as referred to in paragraph (4) cannot be performed, PNBP deposit to the state treasury may be performed through the following:

a. deducting SPM-GUP/TUP; or

b. Revenue Treasury account in Indonesia.

(7) Mechanism for PNBP deposit as referred to in paragraph (6) (a) shall be performed by carrying out the following:

a. in SPM-GUP/TUP deduction column, include the amount of PNBP allocated in the Working Unit Revenue Treasurer that will be deposited;

b. description in SPM deduction shall be posted as PNBP deposit; and

c. account code and Working Unit identity used in SPM deduction shall be the account code for PNBP revenue and identity of the Working Unit that owns PNBP.

(8) Representative Working Unit shall file the evidence receipt that exhibits the amount of PNBP revenue deposited through deduction of SPM-GUP/TUP.
(9) In the case that in PNBP deposit through deduction of SPM-GUP/TUP as referred to in paragraph (6) (a) the Working Unit performs conversion of currency, the exchange rate used shall be the rate sourced from a trusted institution in the relevant country at the date of conversion.

(10) Upon issuance of SP2D calculated with PNBP deposit as referred to in paragraph (7), Working Unit may use the received PNBP in the amount of the deduction in SPM-GUP/TUP.

(11) Mechanism of PNBP deposit as referred to in paragraph (6) (b) shall be performed under the following conditions:

a. amount of received PNBP has reached USD 50,000 (fifty thousand United States dollars); or

b. amount of received PNBP has been saved no later than 2 (two) months and the amount is no less than 2 (two) times the cost of transfer.

(12) In the case that PNBP deposit is performed through Revenue Treasury account in Indonesia as referred to in paragraph (6) (b), Revenue Treasurer of the Representative Working Unit shall serve the following functions:

a. receiving money from payer;

b. saving, administering and accounting for the money received; and

c. delivering money received to Revenue Treasurer in Indonesia.

(13) All PNBP shall be deposited before the semi-annual and annual accountability reporting date.

(14) Semi-annual accountability reporting as referred to in paragraph (13) shall be due on June 30.

(15) Annual accountability reporting as referred to in paragraph (13) shall be due on December 31.

(16) Revenue Treasurer shall submit the accountability report of all managed PNBP to the Head of PKKN as the Proxy of BUN.

Article 73

Claim payment at the expense of state budget arising from the use of PNBP shall be performed as follows:
1. State expenditures by PNBP user Working Unit in 1 (one) fiscal year can only be financed from PNBP of the relevant fiscal year.

2. PNBP user Working Unit may use part of PNBP fund in accordance with PNBP type and the highest limit of PNBP that can be used shall be in compliance with the provisions by the Minister of Finance.

3. The highest limit of PNBP that can be used as referred to in paragraph 2 shall mean the maximum disbursement of fund that can be performed by such Working Unit.

4. Working Unit may use PNBP as referred to in paragraph 2 after PNBP is deposited to the state treasury by confirmation from KPPN.

5. Appropriation for PNBP received by Representative Working Unit shall be centrally regulated; payment shall be made based on the disbursement ceiling, in compliance with the Circular Letter/Regulation of the Director General of Treasury without attaching a Non-Tax Payment Slip (SSBP)/other Government Receipt.

6. Amount of PNBP fund disbursement in total shall not exceed the PNBP ceiling of such Working Unit in DIPA.

7. Fund sourced from PNBP can be disbursed maximum in accordance with the following formula:

$$MP = (PPP \times JS) - JPS$$

MP : Maximum Disbursement

PPP : proportion of expenditure ceiling to revenue in compliance with the provisions by the Minister of Finance

JS : amount of deposit

JPS : amount of previous disbursement up to the latest issued SPM.

Article 74

(1) Remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year from the PNBP user Working Unit may be used to finance the activities of the current fiscal year after DIPA is passed and becomes effective.
(2) Remaining Maximum Disbursement (MP) of PNBP fund as referred to in paragraph (1) shall be derived from PNBP from the previous 1 (one) fiscal year.

(3) Remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year from PNBP user Working Unit shall include:

a. deposit amount that exceeds target PNBP of the PNBP user Working Unit with respect to the Proportion of Expenditure Ceiling (PPP) to revenue as regulated by the Minister of Finance; and/or

b. remaining disbursable DIPA ceiling that is sourced from PNBP.

(4) The use of remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year as referred to in paragraph (1) may be performed in the case that the PNBP user Working Unit:

a. requires financing for activities that must be implemented immediately but have not received Maximum Disbursement (MP); or

b. has received Maximum Disbursement (MP), but it is not sufficient to implement the activities that must be implemented immediately.

(5) The use of remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year as referred to in paragraph (4) shall be accompanied by a written statement from KPA stating that remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year shall be calculated with PNBP of the current fiscal year and shall be submitted to:

a. Director General of Treasury, for Maximum Disbursement (MP) which is regulated centrally; and

b. Head of KPPN, for Maximum Disbursement (MP) which is regulated in each PNBP user Working Unit respectively.

(6) The use of remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year as referred to in paragraph (4) has been calculated overall with PNBP of the current fiscal year.

(7) PNBP of the current fiscal year may be used in the case that the use of remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year as referred to in paragraph
(4) has been calculated overall with PNBP of the current fiscal year.

(8) In the case that the use of remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year has not been calculated overall as referred to in paragraph (7), the PNBP user Working Unit that will use PNBP of the current fiscal year to finance the activities that shall be implemented immediately must initially obtain the approval from the Minister of Finance c.q. the Director General of Treasury.

(9) In the case that the PNBP user Working Unit has received Maximum Disbursement (MP), but it is not sufficient to implement the activities that must be implemented immediately as referred to in paragraph (4) (b), PNBP fund that can be used at the most shall be in the amount of remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year.

Article 75

(1) PNBP user Working Unit may be allocated with UP at 50% (fifty percent) of PNBP realization which can be used as PNBP ceiling in DIPA.

(2) PNBP realization as referred to in paragraph (1) shall mean the PNBP that is deposited into the state treasury.

(3) UP allocation as referred to in paragraph (1) shall include the use of remaining Maximum Disbursement (MP) of PNBP fund from the previous fiscal year.

(4) UP reimbursement for UP allocation as referred to in paragraph (1) shall be performed if UP has been used at least 50% (fifty percent).

Article 76

(1) PNBP user Working Unit may be allocated with UP in the amount of at the most 1/12 (one-twelfth) of PNBP fund ceiling in DIPA, under the following conditions:
   a. no Maximum Disbursement (MP) of PNBP fund has been received;
   b. Maximum Disbursement (MP) of PNBP fund has been received but it has not reached 1/12 (one-twelfth) of the PNBP fund ceiling in DIPA; or
   c. PNBP user Working Unit of which appropriation is regulated centrally has not received disbursement ceiling as referred to in Article 73 (e).

(2) UP reimbursement for UP allocation as referred to in paragraph (1) shall be performed after the PNBP user Working
Unit receives Maximum Disbursement (MP) of PNBP fund at least in the amount of allocated UP.

(3) Adjustment to the amount of UP may be performed to the PNBP user Working Unit that has received Maximum Disbursement (MP) of PNBP fund that exceeds the allocated UP provided that the adjustment to the amount of UP does not exceed 50% (fifty percent) of PNBP realization that can be used in accordance with PNBP ceiling in DIPA.

(4) KPA of the PNBP user Working Unit may apply for adjustment to the amount of UP as referred to in paragraph (3) to the Head of KPPN, accompanied with proof of PNBP deposit that has been confirmed by KPPN or disbursement ceiling in compliance with the Circular Letter/Regulation of the Director General of Treasury for PNBP user Working Unit of which appropriation is regulated centrally.

(5) In the case that UP is insufficient, KPA of the PNBP user Working Unit may request for TUP in the amount of real needs of 1 (one) month by observing the limit of Maximum Disbursement (MP).

(6) UP/TUP Payment to the PNBP user Working Unit shall be performed separately from the UP/TUP sourced from Pure Rupiah.

Article 77

(1) Procedure for the issuance and audit of SPP and SPM-UP/TUP/PTUP/GUP/Nil GUP/LS of fund sourced from PBP shall refer to the mechanism herein.

(2) PPSPM shall deliver SPM-UP/TUP/PTUP/GUP/Nil GUP/LS as well as SPM ADK to KPPN, enclosing:
   a. SPM supporting documents as referred to in Article 66 (2) and (4);
   b. proof of PNBP deposit confirmed by KPPN; and
   c. calculation list of the amount of Maximum Disbursement (MP) which shall be made in accordance with the format set out in Appendix XVI, which forms an inseparable part hereof.

(3) Upon centralized PNBP user Working Unit, the submission of SPM shall comply with the provisions as referred to in Article 66.

(4) KPPN shall perform an examination of the correctness of computation in the calculation list of the amount of Maximum Disbursement (MP) as referred to in paragraph (2) (c).
CHAPTER VI

CORRECTION/REVISION, CANCELLATION OF PAYMENT REQUEST LETTER, PAYMENT INSTRUCTION AND FUND DISBURSEMENT ORDER

Article 78

(1) Correction/revision of SPP, SPM and SP2D may only be performed to the extent that it will not result in:
a. changes in the amount of money in SPP, SPM and SP2D;
b. remaining budget ceiling in DIPA/POK becomes minus; or
c. changes in code of Budget Section, echelon I, and Working Unit.

(2) If required, changes in code of Budget Section, echelon I, and Working Unit as referred to in paragraph (1) (c) may be made with prior approval from the Director General of Treasury.

(3) Correction/revision of SPP, SPM and SP2D may be performed:
   a. to revise the description of expenditure and BAS code in addition to changes in the code as referred to in paragraph (1) (c);
   b. to include a code in SPM, which includes code of SPM type, method of payment, fiscal year, type of payment, nature of payment, source of funding, method of disbursement, registration number; and
   c. to make correction/to revise the number and name of account, bank names listed in SPP, SPM and SP2D due to failure to transfer fund as referred to in Article 70 (6) as well as the supporting documents.

(4) Correction/revision to SPM and SPM ADK may be performed only upon request for correction/revision of SPM and SPM ADK made in writing by PPK.

(5) Correction/revision to expenditure budget item code (6-digit account) in SPM ADK may be performed upon request for correction/revision of SPM ADK made in writing by PPK, provided that it does not alter the SPM.

(6) Correction/revision to SP2D may be performed only upon request for correction of SP2D made in writing by PPSPM accompanied with corrected SPM and ADK.

(7) Correction to SP2D or nominative list for beneficiary of more than 1 (one) account may only be performed by the Head of KPPN upon request by KPA.

Article 79

(1) Cancellation of SPP may only be performed by PPK provided that SP2D has not been issued.
(2) Cancellation of SPM may only be performed by PPSPM in writing provided that SP2D has not been issued.

(3) In the case that SP2D has been issued and no debit has been made to the state treasury, cancellation of SPM may be performed upon receipt of approval from the Director General of Treasury or the appointed official.

(4) Cancellation of SP2D cannot be performed in the case that SP2D has made debit to the state treasury.

CHAPTER VII

IMPLEMENTATION OF PAYMENT AT THE END OF FISCAL YEAR

Article 80

(1) At the end of the fiscal year, due date for payment at the expense of the State Budget shall be before the last date at the end of year.

(2) Determination regarding the due date of payment shall be made by taking into account the requirement of BUN to complete the management administration of the State Treasury.

Article 81

(1) In accountability for UP/TUP at the end of fiscal year, submission of SPM and issuance of SP2D of Nil GUP/PTUP may be performed beyond the fiscal year.

(2) Due date for the issuance of SPM of Nil GUP/PTUP shall be determined by taking into account the smooth preparation of the Financial Statements of the Central Government.

Article 82

Execution of payment at the end of fiscal year shall be regulated by the provisions under the Regulation of the Minister of Finance regarding guidelines for execution of state revenue and expenditure at the end of fiscal year.

CHAPTER VIII

ACCOUNTABILITY FOR RESERVE MONEY RESULTING FROM EXCHANGE DIFFERENCE

Section One

Exchange Difference

Article 83
(1) Exchange difference shall mean the difference of UP fund in Rupiah that shall be accounted for between bookkeeping of Expenditure Treasurer of the overseas Representative Working Unit/Technical Attaché Working Unit abroad and bookkeeping in KPPN.

(2) Exchange difference as referred to in paragraph (1) is due to the fact that the recording of UP in KPPN uses Rupiah, meanwhile use of UP in overseas Representative Working Unit/Technical Attaché Working Unit uses foreign currencies.

(3) Exchange difference may occur during:
   a. exchange from Rupiah to foreign currency;
   b. exchange from foreign currency to Rupiah;
   c. exchange between foreign currencies; or
   d. Disbursement of fund in KPPN.

(4) Exchange difference may result in difference in bookkeeping, namely:
   a. cash deficit that must be accounted for; or
   b. cash surplus that must be accounted for.

(5) Remaining UP fund resulted from exchange difference shall be deposited to the State Treasury or calculated with UP of the current fiscal year.

Section Two

Accountability for Reserve Money Resulting from Exchange Difference in Current Fiscal Year

Article 84

(1) In the case of unused remaining UP at the end of fiscal year, the unused remaining UP shall be deposited into the state treasury.

(2) Deposit of unused remaining UP as referred to in paragraph (1) shall be performed by making direct deposit into the state treasury in foreign currency or by exchanging it into Rupiah prior to making deposit into the state treasury.

(3) Deposit of remaining UP in foreign currency as referred to in paragraph (2) shall be calculated by using the exchange rate at the date when requesting for UP at the beginning of the year.
(4) If the amount of deposit as referred to in paragraph (3) is less than remaining UP in Rupiah as stated in the bookkeeping of KPPN, the deficit shall be accounted for by Expenditure Account for Losses of Reserve Money of Representative Working Unit/Technical Attaché Working Unit due to Exchange Difference.

(5) If the amount of deposit as referred to in paragraph (2) is greater than remaining UP in Rupiah as stated in the bookkeeping of KPPN, the excess shall be deposited as PNBP into Revenue Account for Gains of Reserve Money of Representative Working Unit/Technical Attaché Working Unit due to Exchange Difference by using SSBP or other proof of deposit for Government Receipt.

(6) Allocation of Expenditure Account for Losses of Reserve Money of Representative Working Unit/Technical Attaché Working Unit due to Exchange Difference as referred to in paragraph (4) shall be performed in compliance with the provisions under the Regulation of the Minister of Finance regarding procedures for the revision of budget.

Section Three
Accountability for Reserve Money Resulting from Exchange Difference in Previous Fiscal Year

Article 85

(1) In the case of unused remaining UP until the end of the previous fiscal year, the unused remaining UP shall be deposited into the state treasury or calculated with UP of the current budget year.

(2) Deposit of unused remaining UP as referred to in paragraph (1) shall be performed by making direct deposit into the state treasury in foreign currency or by exchanging it into Rupiah prior to making deposit into the state treasury.

(3) Deposit of remaining UP in foreign currency as referred to in paragraph (2) shall be calculated by using the exchange rate at the date when requesting for UP for the first time in the previous fiscal year.

(4) In the case that the remaining UP to be deposited into the state treasury is greater than UP in Rupiah to be accounted for as a result of exchange difference, such deposit shall be recorded as:
a. refund of UP of the previous fiscal year in the amount of remaining UP in Rupiah in accordance with the bookkeeping in KPPN with the Account of Refund of Reserve Money of the Previous Fiscal Year; and
b. exchange difference earnings as PNBP with Revenue Account of Exchange Difference Gains from Reserve Fund of Representative Working Unit/Technical Attaché Working Unit by using deposit form/SSBP/ other proof of deposit for Government Receipt.

(5) In the case that remaining UP to be deposited into the state treasury is less than UP in Rupiah to be accounted for as a result of exchange difference, such remaining UP shall be:
   a. deposited as refund of UP of the previous fiscal year with the Account of Refund of UP of the Previous Fiscal Year; and
   b. recorded as Exchange Difference expenditure with Expenditure Account for Losses of UP of Representative Working Unit/Technical Attaché Working Unit.

(6) Remaining UP to be calculated with UP of the current fiscal year as referred to in paragraph (1) shall be recorded in the column of SPM deduction by using Revenue Account of Refund of Reserve Money of the Previous Fiscal Year.

(7) Exchange Rate on SPM-UP deduction as the calculation of UP of the end of the fiscal year shall use the exchange rate at the date when requesting for UP for the first time in the previous fiscal year.

(8) Upon the issuance of SP2D-UP that has been calculated with remaining UP at the end of fiscal year, the Working Unit may use remaining UP at the end of the previous fiscal year as referred to in paragraph (1).

Section Four

Settlement of Exchange Difference at the Time of Fund Disbursement in the State Treasury Office

Article 86

(1) Exchange difference at the time of fund disbursement in KPPN occurs due to the fact that there is a difference between the exchange rate at the time of SP2D issuance and the exchange rate at the time it is imposed to the government account by Bank Indonesia.

(2) In the case of exchange difference as referred to in paragraph (1), the exchange rate used shall be the exchange rate at the time it is imposed to the government account by Bank Indonesia.
(3) In the case that exchange difference as referred to in paragraph (1) results in insufficient Working Unit budget ceiling (minus ceiling) disbursement of fund shall continue being processed.

(4) Minus ceiling as referred to in paragraph (3) shall be settled by the Working Unit through budget revision mechanism.

(5) Procedure for budget revision as referred to in paragraph (4) shall be regulated by the provisions under the Regulation of the Minister of Finance regarding the procedures for budget revision.

(6) Working Unit that experiences minus ceiling as referred to in paragraph (3) shall be able to perform re-disbursement of budget after settling the minus ceiling.

Section Five

Recording of Exchange Difference

Article 87

(1) In the case of remaining UP in the form of cash in foreign currency which has not been deposited into the state treasury until the end of the fiscal year, remaining UP shall be presented as cash at the Expenditure Treasurer in Rupiah at the Middle Rate of Bank Indonesia at the reporting date.

(2) Exchange difference resulting from the presentation as referred to in paragraph (1) shall be classified as an unrealized exchange difference and accounted for using Revenue/Expense Account of Unrealized Expense Difference and presented in the Statement of Operations.

Article 88

(1) Exchange difference as referred to in Article 84, Article 85 and Article 86 should be disclosed in the Notes to the Financial Statements (CaLK) adequately.

(2) Explanation of exchange difference as referred to in paragraph (1) shall include:
   a. realized exchange difference gains;
   b. realized exchange difference losses;
   c. unrealized exchange difference gains; and
   d. unrealized exchange difference losses.

Section Six

Transaction costs

Article 89

Any costs incurred as a result of legitimate financial transaction shall be imposed to DIPA of each Working Unit, which shall include
currency conversion cost, cost of money transfer, and cost of banking/finance.

CHAPTER IX

BUDGET REPORTING AND ACCOUNTABILITY

Article 90

(1) In preparing the accountability report of the execution of State Budget, data of State Budget realization, cash flow, balance sheet, and CaLK are required.
(2) For the purpose as referred to in paragraph (1):
   a. Head of office/Working Unit as the Accounting Unit of
      Budget User Proxy (UAKPA) every month shall make a
      reconciliation of budget realization data with the Head of
      KPPN as Proxy of BUN;
   b. Reconciliation of budget realization data as referred to in
      letter a shall comply with the provisions regarding data
      reconciliation mechanism.
   c. Result of reconciliation as referred to in letter a shall be
      disclosed in the Official Report of Reconciliation (BAR),
      afterwards, at the beginning of each month:
      1. Head of Office/Working Unit shall submit a Statement of
         Budget Realization (LRA), Statement of Operations (LO),
         Statement of Changes in Equity (LPE), and the balance
         sheet as well as ADK to the Minister of Foreign Affairs
         and the Technical Minister gradually through the
         Secretary General of the Ministry;
      2. Head of KPPN as Proxy of BUN shall prepare and submit
         LRA, statement of cash flow, and balance sheets to the
         Head of Regional Office of the Directorate General of
         Treasury to be processed and afterwards forwarded to
         the Director General of Treasury addressed to the
         Director of Accounting and Financial Reporting in
         compliance with the provisions governing the procedure
         for preparing the Financial Statements of Proxy of BUN
         at the Level of KPPN; and
      3. In preparing the balance sheet, Representative Working
         Unit/Technical Attaché Working Unit shall present
         Monetary Items with balance in foreign currency
         translated into Rupiah using the Middle Rate of Bank
         Indonesia at the reporting date.
   d. For the semi-annual and annual financial statements, LRA,
      LO, LPE, balance sheets and ADK shall be accompanied
      with CaLK.

(3) Provisions regarding the procedure of the preparation of
accountability report for the execution of State Budget shall be
govern under the Regulation of the Minister of Finance
regarding accounting system and financial reporting of the
central government.

CHAPTER X
SUPERVISION AND INTERNAL CONTROL
Article 91
(1) The Minister of Foreign Affairs/Technical Minister shall
organize supervision and internal control over the Working
Unit budget execution in their respective areas.
(2) Supervision and internal control as referred to in paragraph (1)
shall be implemented in compliance with the Legislation.
CHAPTER XI
MONITORING AND EVALUATION OF THE EXECUTION OF BUDGET

Article 92

(1) The Minister of Foreign Affairs/Technical Minister as PA shall organize monitoring and evaluation of the execution of budget in the ministry they lead, respectively.

(2) The Minister of Finance as BUN may perform monitoring and evaluation of the execution of budget in the Ministry of Foreign Affairs and the Technical Ministry.

(3) Provisions regarding the procedure of monitoring and evaluating the execution of budget shall be regulated under the Regulation of the Minister of Finance.

CHAPTER XII
MISCELLANEOUS PROVISIONS

Article 93

In the case that the Middle Rate of Bank Indonesia, which is used as the basis for interim calculation in order to control the ceiling and calculation/estimate of the value of foreign currencies, cannot be obtained, the exchange rate may be determined by KPA based on the information from reliable and accountable institution.

Article 94

Upon supporting documents of payment that use foreign language/local language, a summary of which shall be made in the form of an unofficial translation in Indonesian.

Article 95

Payment at the expense of Representative Working Unit/Technical Attaché Working Unit performed in the country shall comply with the provisions stipulated under the Regulation of the Minister of Finance regarding the procedures of payment in the execution of the State Budget.

Article 96

(1) The use of foreign currency in disbursement of funds of Representative Working Unit and Technical Attaché at Working Unit in KPPN shall be performed with due regard to the availability of foreign currency in government accounts.
(2) Determination of the foreign currency used in disbursement of funds as referred to in paragraph (1) shall be stipulated in the Decree of the Director General of Treasury.

CHAPTER XIII
TRANSITIONAL PROVISIONS

Article 97
All provisions governing the procedure of payment at the expense of the State Budget in the Representative to the extent that they are not inconsistent with the provisions hereof shall remain valid.

CHAPTER XIV
CLOSING

Article 98
Technical provisions required in the execution of payment at the expense of the State Budget as regulated hereunder shall be stipulated further by the Director General of Treasury.

Article 99
This Ministerial Regulation shall come into effect as of the date of its promulgation.

For public cognizance, this Ministerial Regulation shall be announced by publishing it in the State Gazette of the Republic of Indonesia.

Enacted in Jakarta on August 19, 2015

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Promulgated in Jakarta on August 20, 2015

MINISTER OF LAW AND HUMAN RIGHTS OF THE REPUBLIC OF INDONESIA,
Signed.
YASONNA H. LAOLY

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 1234 OF 2015
Certified true copy
HEAD OF GENERAL BUREAU
on his behalf
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY
Signed and sealed
GIARTO
NIP 195904201984021001
### ANNUAL CONTRACT SUPERVISION CARD (2)

**KPPN**

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#### ANNUAL CONTRACT INFORMATION

- **Supplier Information**
  - SPAN No. of Supplier: 
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  - Name of Supplier: 
  - Taxpayer Registration Number: 
  - Name of Site: 
  - Status: 
  - Type of Commitment: 
  - Annual CAN: 
  - Annual Contract Value: 

- **Bank/Third Party Information**
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  - Name of Bank: 
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  - Currency: 
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  - Date of Amendment: 

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- **Number of RFC**
  - Number of RFC: 

- **Date of Contract**
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- **Date of Commencement of Contract**
  - Date of Commencement of Contract: 

- **Advance Money**
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- **LOAN/GOI Payment Portion**
  - LOAN/GOI Payment Portion: 

- **Supplementary Records**
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- **Number of Amendment**
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- **Provisions of Sanctions**
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- **Description**
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### APPENDIX I

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA
NUMBER 160/PMK.05/2015 REGARDING PROCEDURES OF EXECUTION OF THE STATE BUDGET REVENUES AND EXPENDITURE ON OVERSEAS REPRESENTATIVE OF THE REPUBLIC OF INDONESIA

MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA
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<td>Containing the NIP of Annual Contract Supervision Card signatory officer</td>
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MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

### MINISTRY OF FINANCE

- **KPPN**

### MULTI-YEAR CONTRACT SUPERVISION CARD (2)

#### KPPN

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### ANNUAL CONTRACT INFORMATION

#### Multi-Year Contract Supervision Card (2)

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<tr>
<th>Description</th>
<th>Category</th>
<th>Value</th>
<th>Advance Deduction</th>
<th>Retention</th>
<th>Term Description</th>
<th>Schedule</th>
<th>Term Value</th>
<th>SPN Value</th>
<th>Deduction</th>
<th>SP2D Value</th>
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#### Annual Contract Information

- **Annual Contract Value**
- **Working Unit**
- **Number of RFC**
- **Date of Contract**
- **Date of Commencement of Contract**
- **Maintenance Period**
- **Date of Completion of Contract**

#### Advance Money

- **Total Advance Money**
- **Remaining Advance Money**
- **Unrealized Contract**

#### Total Deduction (SP2D)

- **Total Deduction**
- **Total Net Payment (SP2D)**

#### Summary of Multi-Year Contract Realization

<table>
<thead>
<tr>
<th>Description</th>
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<th>Retention</th>
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#### Multi-Year Contract Value

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<th>Schedule</th>
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#### Total Net Payment (SP2D)

- **Remaining Advance Money**
- **Unrealized Contract**
### DESCRIPTION OF CONTENT OF MULTI-YEAR CONTRACT SUPERVISION CARD

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<td>Containing the user who issues the Multi-Year Contract Supervision Card</td>
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</tbody>
</table>

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Signed.

BAMBANG P. S. BRODJONEGORO

Certified true copy

HEAD OF GENERAL BUREAU

on his behalf

HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY

Signed and sealed

GIARTO

NIP 195904201984021001
LIST OF CHANGES TO PERSONNEL DATA

<table>
<thead>
<tr>
<th>NO.</th>
<th>NAME OF PERSONNEL</th>
<th>NIP</th>
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<th>SUPPORTING DOCUMENT</th>
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<tr>
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</table>

The changes of personnel data stated above has been examined for accuracy and are in conformity with the qualified supporting document. Hereafter, the said supporting document shall be kept as archive at PP-SPM. Based on these changes of personnel data, the payment of salary shall be in the amount of:

- Gross Salary  Rp. ........
- Deduction     Rp. ........
- Net           Rp. ........

PPK/PPABP

...........

NIP

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Certified true copy
HEAD OF GENERAL BUREAU
on his behalf
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY
Signed and sealed
Number : S-......... (date/month/year)
Nature : Immediately
Subject : Notice of Request of Reserve Money Revolving
To Proxy of Budget User
Working Unit of .......... (working unit code)
in ..........  
1. Basis: 
   a. Regulation of the Minister of Finance Number ........../PMK.05/2015 regarding Procedure of Execution of the State Budget Revenues and Expenditure on Overseas Representative of the Republic of Indonesia;
   b. Reserve Money Fund Disbursement Order (SP2D UP) Number ...........
dated ........... in the amount of .......... (currency value) equivalent to Rp. ......... (Exchange Rate of Bank Indonesia on ...........).

2. With regard to the regulation and letter as referred to in item (1), hereby we inform you to immediately carry out revolving of reserve money provided by applying SPM GUP no later than ...........

3. In the case that up to ........... you fail to carry out the revolving, a deduction shall be made in the amount of 25% (twenty five percent) of the reserve money provided.

4. In this regard, in the event that such reserve money is no longer required, please deposit said fund into the state treasury as returned reserve money.

We hereby conclude our points for your attention and understanding.

   Head of Office
   (name)
   NIP ...........

Copy:
1. (Inspector General)
2. (Echelon I of relevant working unit)
3. (Head of Regional Office of the local Directorate General of Treasury)

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Certified true copy
HEAD OF GENERAL BUREAU
on his behalf
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY
Signed and sealed
GIARTO
NIP 195904201984021001
LETTERHEAD OF STATE TREASURY OFFICE

Number : S-........... (date/month/year)
Nature : Immediately
Subject : Notice II of Request of Reserve Money Revolving

To
Proxy of Budget User
Working Unit of ........... (working unit code)
in ...........

1. Basis:
   a. Regulation of the Minister of Finance Number .........../PMK.05/2015 regarding Procedure of Execution of the State Budget Revenues and Expenditure on Overseas Representative of the Republic of Indonesia;
   b. Reserve Money Fund Disbursement Order (SP2D UP) Number ........... dated ........... in the amount of ........... (currency value) equivalent to Rp. ........... (Exchange Rate of Bank Indonesia on ...........);
   c. Letter of the Head of number ........... dated ........... regarding Notice of Request of Reserve Money Revolving.

2. With regard to the regulation and letter as referred to in item (1), hereby we inform you that up to this date you have not carried out revolving of reserve money provided resulting a deduction to the reserve money provided in the amount of 20%/50%*) amounting to (currency value).

3. The said deduction to reserve money may be performed by deducting UP through SPM GUP and/or depositing UP into the state treasury account.

4. In this regard, please immediately carry out such deduction to reserve money.

We hereby conclude our points for your attention and understanding.

Head of Office
(name)
NIP ...........

Copy:
1. (Inspector General)
2. (Echelon I of relevant working unit)
3. (Head of Regional Office of the local Directorate General of Treasury)

*)in compliance with regulation

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Certified true copy
HEAD OF GENERAL BUREAU
on his behalf
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY
Signed and sealed
GIARTO
NIP 195904201984021001
With regard to the request for Reserve Money Addition (TUP) in foreign currency in the amount of ........ (amount stated in words) approximately equivalent to Rp .......... (amount stated in words), the undersigned:

1. Name : .......... 
2. Position : Proxy of Budget User 
3. Working Unit : .......... (xxxxxx) 
4. State Ministry/Institution : .......... (xxx) 
5. Organizational Unit : .......... (xx) 

hereby states that:

1. The said Reserve Money Addition (TUP) shall be used to finance activities which can not be postponed and in our opinion and according to our estimates will be exhausted within 1 (one) month; 
2. The amount of Reserve Money Addition (TUP) mentioned above will not be used to finance expenditures which according to the legislation should be performed with Direct Payment (LS); 
3. In the case that Reserve Money Addition (TUP) is not exhausted in 1 (one) month, the remaining amount shall be deposited into the State Treasury as receipt of Reserve Money (UP)/Transit refund; 
4. Disbursement, payment, usage, accountability and reporting of Reserve Money Additional (TUP) fund above shall be the sole responsibility of Proxy of Budget User in compliance with the legislation.

This statement has been made truthfully.

.........., ..........20xx 
Proxy of Budget User 
 .......... 
NIP .......... 

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA, 
Signed. 
BAMBANG P. S. BRODJONEGORO

Certified true copy 
HEAD OF GENERAL BUREAU 
on his behalf 
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY 
Signed and sealed
GIARTO
NIP 195904201984021001

Subject: Approval for Reserve Money Addition (TUP)

To
Proxy of Budget User
Working Unit of ............ (working unit code)
in ..........

1. Basis:
   a. Regulation of the Minister of Finance Number ........../PMK.05/2015 regarding Procedure of Execution of the State Budget Revenues and Expenditure on Overseas Representative of the Republic of Indonesia;

2. With regard to item (1) above, hereby we grant you approval for Reserve Money Addition in foreign currency amounted to .......... for urgent needs of .......... Working Unit of .......... code .......... at the expense of DIPA TA .......... Number .......... dated ..........

3. The said Reserve Money Addition shall not be used to finance expenditures which according to the legislation should be performed with Direct Payment (LS) and shall only apply to the current period and is non-revolving.

4. The said Reserve Money Addition shall be used to a maximum of 1 (one) month since the issuance date of SP2D. In the case that Reserve Money Addition is not exhausted in one month, the remaining amount held by Expenditure Treasurer shall be deposited into the State Treasury.

5. Procedure for disbursement, payment, usage, accountability and reporting of realization of state fund shall be regulated by the Regulation of the Minister of Finance Number .........../PMK.05/2015 regarding Procedure of Execution of the State Budget Revenues and Expenditure on Overseas Representative of the Republic of Indonesia.

We hereby conclude our points for your attention.

Head of Office
(name)
NIP ..........

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Certified true copy
HEAD OF GENERAL BUREAU
on his behalf
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY  
Signed and sealed  
GIARTO  
NIP 195904201984021001

LETTERHEAD OF STATE TREASURY OFFICE

<table>
<thead>
<tr>
<th>Number</th>
<th>S-........</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nature</td>
<td>Immediately</td>
</tr>
<tr>
<td>Subject</td>
<td>TUP Not Accounted For</td>
</tr>
</tbody>
</table>

To

Proxy of Budget User

Working Unit of ........ (working unit code)

in ........

1. Basis:
   a. Regulation of the Minister of Finance Number ........../PMK.05/2015 regarding Procedure of Execution of the State Budget Revenues and Expenditure on Overseas Representative of the Republic of Indonesia;
   b. Reserve Money Addition Fund Disbursement Order (SP2D TUP) Number ........... dated ........... in the amount of ........... (currency value).

2. With regard to the regulation and letter as referred to in item (1), hereby we inform you that according to our administration to this date you have not taken accountability for the TUP provided to you.

3. In this regard, we require your concern to take accountability for the said TUP, and the remaining unused TUP shall be deposited into the state treasury.

We hereby conclude our points for your attention.

Head of Office  
(name)  
NIP ...........

Copy:
1. (Inspector General)  
2. (Echelon I of relevant working unit)  
3. (Head of Regional Office of the local Directorate General of Treasury)

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,  
Signed.  
BAMBANG P. S. BRODJONEGORO

Certified true copy  
HEAD OF GENERAL BUREAU  
on his behalf
LETTERHEAD OF MINISTRY/INSTITUTION (WORKING UNIT)

STATEMENT LETTER

Number: xxxxxxxxx

With regard to the request of extension of Reserve Money Addition (TUP) Accountability in foreign currency amounting to ........ (amount stated in words) equivalent to Rp. ........ (amount stated in words), the undersigned:

1. Name : ........
2. Position : Proxy of Budget User
3. Working Unit : .......... (xxxxxxxx)
4. State Ministry/Institution : ........ (xxx)
5. Organizational Unit : ........ (xx)

hereby states that:

1. Partial amount of TUP fund has been accounted for through SPM-PTUP in the amount of .......... (currency value);
2. Remaining TUP fund in the Expenditure Treasurer is still required for implementing our activities, and shall be be accounted for no later than ..........;
3. Remaining unused TUP fund shall be deposited into the state treasury no later than ..........

This statement has been made truthfully.

.........., ..........20xx
Proxy of Budget User
.............
NIP ..........

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Certified true copy
PAYMENT REQUEST LETTER

Date: …..1) Number: …

Nature of Payment | 3) | Type of Payment | 4)
--- | --- | --- | ---
5. Area | : .....9) | | | 5.
6. Address | : .....10) | | | 6.

To Payment Instruction Signatory Officer
Working Unit of ............15)
in ............16)
Based on DIPA/....17) number: .....18) dated .....19) herewith we would like to request for payment with the following details:

1. Amount of Payment requested in foreign currency in figures : .....20) 1.A. Estimated Exchange Rate in Rupiah in words : .....21) 1.B. Estimated equivalent amount in Rupiah in figures in words 27) 25) 26)
2. Purpose in words
3. Type of Expenditure
4. On behalf of
5. Address
6. Having an account
7. Number and date of SPK/Contract
8. Value of SPK/Contract
9. Description

<table>
<thead>
<tr>
<th>Ordinal Number</th>
<th>RELEVANT ACTIVITY/ OUTPUT/ MAK (6 DIGIT ACCOUNT)</th>
<th>CEILING IN DIPA / SKPA</th>
<th>PREVIOUS SPP/SPM R.F</th>
<th>CURRENT SPP R.F</th>
<th>CURRENT SPP ACCOUNT</th>
<th>R.F AMOUNT IN CURRENT SPP ACCOUNT</th>
<th>REMAINING FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>ACTIVITY/ OUTPUT/ MAK (6 DIGIT ACCOUNT)</td>
<td>36)</td>
<td>37)</td>
<td>38)</td>
<td>39)</td>
<td>40)</td>
<td></td>
</tr>
<tr>
<td>II</td>
<td>ALL ACTIVITY</td>
<td>46)</td>
<td>47)</td>
<td>48)</td>
<td>49)</td>
<td>50)</td>
<td>51)</td>
</tr>
<tr>
<td></td>
<td>TOTAL I</td>
<td>41)</td>
<td>42)</td>
<td>43)</td>
<td>44)</td>
<td>45)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL II</td>
<td>52)</td>
<td>53)</td>
<td>54)</td>
<td>55)</td>
<td>56)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>RESERVE MONEY</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

APPENDIX □ SUPPORTING DOCUMENT ...
...57) FILE

Received by SPP examiner/SPM issuer working unit of ......60) on .....62) Name NIP ...........

- Approval for Activity Implementation of Overseas Technical Attaché is in accordance with Letter of Head of Representative

-95-

Number xxxxxxxxxxxx, dated xxxxxxxxxxxx 63)
• Payment of the aforementioned activities shall not be performed through LS mechanism.
• Accuracy of calculation and the content stated in this SPP shall be the responsibility of the Commitment-Maker Officer.
## INSTRUCTIONS FOR COMPLETING THE PAYMENT REQUEST LETTER

<table>
<thead>
<tr>
<th>NO.</th>
<th>DESCRIPTION OF CONTENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fill in the issuance date of SPP</td>
</tr>
<tr>
<td>2</td>
<td>Fill in the issuance number of SPP</td>
</tr>
<tr>
<td>3</td>
<td>Chosen one: 1 = UP, 2 = TUP, 3 = GUP, 4 = LS, 5 = Nil GUP, 6 = PTUP</td>
</tr>
<tr>
<td>4</td>
<td>Chosen one: 1 = Budget Expenditure (PA), 2 = Refund, 3 = PFK, 4 = Transit Expenditure, 5 = Calculation of Special Account, 6 = Bookkeeping Correction</td>
</tr>
<tr>
<td>5</td>
<td>Fill in the name and code of relevant Ministry/Institution</td>
</tr>
<tr>
<td>6</td>
<td>Fill in the name and code of relevant Echelon I Unit of Ministry/Institution</td>
</tr>
<tr>
<td>7</td>
<td>Fill in the name and code of the relevant working unit</td>
</tr>
<tr>
<td>8</td>
<td>Fill in the name and code of the Province of relevant working unit</td>
</tr>
<tr>
<td>9</td>
<td>Fill in the name and code of the city/regency of relevant working unit</td>
</tr>
<tr>
<td>10</td>
<td>Fill in the address of relevant working unit</td>
</tr>
<tr>
<td>11</td>
<td>Fill in the name of relevant activity</td>
</tr>
<tr>
<td>12</td>
<td>Fill in the code of relevant activity</td>
</tr>
<tr>
<td>13</td>
<td>Fill in the code of relevant function, sub-function and program</td>
</tr>
<tr>
<td>15</td>
<td>Fill in the name of relevant working unit</td>
</tr>
<tr>
<td>16</td>
<td>Fill in the name of relevant city/regency</td>
</tr>
<tr>
<td>17</td>
<td>Fill in the type of budget document used (DIPA/SKPA)</td>
</tr>
<tr>
<td>18</td>
<td>Fill in the number of budget document used (DIPA/SKPA)</td>
</tr>
<tr>
<td>19</td>
<td>Fill in the issuance date of budget document</td>
</tr>
<tr>
<td>20</td>
<td>Fill in with the amount of fund requested in figures in foreign currency</td>
</tr>
<tr>
<td>21</td>
<td>Fill in with the amount of fund requested in words in foreign currency</td>
</tr>
<tr>
<td>22</td>
<td>Fill in the code of required foreign currency</td>
</tr>
<tr>
<td>23</td>
<td>Fill in the figures of comparable amount of foreign currency (e.g.: USD 1.00, JPY 100.00)</td>
</tr>
<tr>
<td>24</td>
<td>Fill in the equivalent Rupiah value</td>
</tr>
<tr>
<td>25</td>
<td>Fill in the approximate amount of requested fund based on the estimated value Exchange Rate in line 1 A.</td>
</tr>
<tr>
<td>26</td>
<td>Fill in the approximate amount of requested fund in words</td>
</tr>
<tr>
<td>27</td>
<td>Fill in the purpose of payment</td>
</tr>
<tr>
<td>28</td>
<td>Fill in the relevant type of expenditure (personnel expenditure/goods expenditure/capital expenditure/etc.)</td>
</tr>
<tr>
<td>29</td>
<td>Fill in the name of the beneficiary</td>
</tr>
<tr>
<td>30</td>
<td>Fill in the address of the beneficiary</td>
</tr>
<tr>
<td>31</td>
<td>Fill in the name of Bank the beneficiary receives the payment</td>
</tr>
<tr>
<td>32</td>
<td>Fill in the account number of beneficiary</td>
</tr>
<tr>
<td>NO.</td>
<td>DESCRIPTION OF CONTENT</td>
</tr>
<tr>
<td>-----</td>
<td>------------------------</td>
</tr>
<tr>
<td>(33)</td>
<td>Fill in the number and date of SPK/contract requested for payment by a third party (LS)</td>
</tr>
<tr>
<td>(34)</td>
<td>Fill in the value of SPK/contract requested for payment by a third party (LS)</td>
</tr>
<tr>
<td>(35)</td>
<td>Fill in the code of relevant activity, output and budget item</td>
</tr>
<tr>
<td>(36)</td>
<td>Fill in the ceiling of each budget item in one activity and one output</td>
</tr>
<tr>
<td>(37)</td>
<td>Fill in the accumulated value of SPP/SPM submitted</td>
</tr>
<tr>
<td>(38)</td>
<td>Fill in with the value of the SPP currently submitted in accordance with line 1 B.</td>
</tr>
<tr>
<td>(39)</td>
<td>Fill in the sum value of column 5 and column 7</td>
</tr>
<tr>
<td>(40)</td>
<td>Fill in the result of reduction of value in column 3 with column 9</td>
</tr>
<tr>
<td>(41)</td>
<td>Fill in the sum of ordinal number I in column 3</td>
</tr>
<tr>
<td>(42)</td>
<td>Fill in the sum of ordinal number I in column 5</td>
</tr>
<tr>
<td>(43)</td>
<td>Fill in the sum of ordinal number I in column 7</td>
</tr>
<tr>
<td>(44)</td>
<td>Fill in the sum of ordinal number I in column 9</td>
</tr>
<tr>
<td>(45)</td>
<td>Fill in the sum of ordinal number I in column 10</td>
</tr>
<tr>
<td>(46)</td>
<td>Fill in the code of activity, output and type of expenditure in DIPA/SKPA</td>
</tr>
<tr>
<td>(47)</td>
<td>Fill in the ceiling of expenditure type in one activity and one output in DIPA/SKPA</td>
</tr>
<tr>
<td>(48)</td>
<td>Fill in the cumulative sum of all activities up to this SPP.</td>
</tr>
<tr>
<td>(49)</td>
<td>Fill in the value of SPP currently submitted</td>
</tr>
<tr>
<td>(50)</td>
<td>Fill in the cumulative amount of all activities</td>
</tr>
<tr>
<td>(51)</td>
<td>Fill in the remaining fund of all activities</td>
</tr>
<tr>
<td>(52)</td>
<td>Fill in the sum of ordinal number II in column 3</td>
</tr>
<tr>
<td>(53)</td>
<td>Fill in the sum of ordinal number II in column 5</td>
</tr>
<tr>
<td>(54)</td>
<td>Fill in the sum of ordinal number II in column 7</td>
</tr>
<tr>
<td>(55)</td>
<td>Fill in the sum of ordinal number II in column 9</td>
</tr>
<tr>
<td>(56)</td>
<td>Fill in the sum of ordinal number II in column 10</td>
</tr>
<tr>
<td>(57)</td>
<td>Fill in the number of attachment of supporting documents required</td>
</tr>
<tr>
<td>(58)</td>
<td>Fill in the number of evidence of expenditure required</td>
</tr>
<tr>
<td>(59)</td>
<td>Fill in the number of attachments of Tax/Non-Tax Payment Slip (SSP/SSBP)</td>
</tr>
<tr>
<td>(60)</td>
<td>Fill in the working unit name of SPP examiner/SPM issuer</td>
</tr>
<tr>
<td>(61)</td>
<td>Fill in the working unit name of the Commitment-Maker Officer</td>
</tr>
<tr>
<td>(62)</td>
<td>Fill in the date when SPP is received</td>
</tr>
<tr>
<td>(63)</td>
<td>Fill in the number and date of the letter by the Head of Representative as stated in Appendix II</td>
</tr>
</tbody>
</table>
# DETAILS OF PAYMENT REQUEST LETTER

<table>
<thead>
<tr>
<th>Ordinal Number</th>
<th>Evidence of Expenditure</th>
<th>Gross Value Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Date &amp; Number of Evidence</td>
<td>Name of Recipient and Purpose</td>
</tr>
<tr>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
</tr>
</tbody>
</table>

Value of this SPP        .......... (19)
SPM/SPP prior to this SPP at the expense of this output .......... (20)
Value up to this SPP at the expense of this output (21)

Number of Attachment: ............... sheets (18)

On behalf of Proxy of Budget User
Commitment-Maker Officer
Name (22)
NIP.
### INSTRUCTIONS FOR COMPLETING THE DETAILS OF PAYMENT REQUEST LETTER

<table>
<thead>
<tr>
<th>NO.</th>
<th>DESCRIPTION OF CONTENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Fill in the name and code of relevant State Ministry/Institution</td>
</tr>
<tr>
<td>(2)</td>
<td>Fill in the name and code of relevant Echelon I Unit of State Ministry/Institution</td>
</tr>
<tr>
<td>(3)</td>
<td>Fill in the location</td>
</tr>
<tr>
<td>(4)</td>
<td>Fill in the address of working unit</td>
</tr>
<tr>
<td>(5)</td>
<td>Chosen one: 1 = GUP, 2 = Nil GUP, 3 = PTUP</td>
</tr>
<tr>
<td>(6)</td>
<td>Fill in the output ceiling in Rupiah</td>
</tr>
<tr>
<td>(7)</td>
<td>Fill in the number and date and DIPA</td>
</tr>
<tr>
<td>(8)</td>
<td>Fill in the code of activity</td>
</tr>
<tr>
<td>(9)</td>
<td>Fill in the code of output</td>
</tr>
<tr>
<td>(10)</td>
<td>Fill in the fiscal year</td>
</tr>
<tr>
<td>(11)</td>
<td>Fill in the name of the month</td>
</tr>
<tr>
<td>(12)</td>
<td>Fill in the ordinal number</td>
</tr>
<tr>
<td>(13)</td>
<td>Fill in the code: date and number of bookkeeping evidence</td>
</tr>
<tr>
<td>(14)</td>
<td>Fill in the name of the beneficiary and the purpose/information regarding the payment transaction</td>
</tr>
<tr>
<td>(15)</td>
<td>Fill in the 6-digit account code</td>
</tr>
<tr>
<td>(16)</td>
<td>Fill in the gross amount in foreign currency</td>
</tr>
<tr>
<td>(17)</td>
<td>Fill in the gross amount paid in Rupiah</td>
</tr>
<tr>
<td>(18)</td>
<td>Fill in the number of attachments included in the details</td>
</tr>
<tr>
<td>(19)</td>
<td>Fill in the value of SPP</td>
</tr>
<tr>
<td>(20)</td>
<td>Fill in the value of SPM/SPP prior to the SPP on the document issuance date</td>
</tr>
<tr>
<td>(21)</td>
<td>Fill in the total value up to the current SPP at the expense of this output</td>
</tr>
<tr>
<td>(22)</td>
<td>Fill in name, NIP and signature of Commitment-Maker Officer</td>
</tr>
</tbody>
</table>

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Signed.

BAMBANG P. S. BRODJONEGORO

Certified true copy

HEAD OF GENERAL BUREAU

on his behalf

HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY

Signed and sealed

GIARTO

NIP 195904201984021001
RECEIPT OF UP PAYMENT*)

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year</td>
<td>(1)</td>
</tr>
<tr>
<td>Number of Proof</td>
<td>(2)</td>
</tr>
<tr>
<td>Budget Item</td>
<td>(3)</td>
</tr>
</tbody>
</table>

RECEIPT/PROOF OF PAYMENT

Received from: Committing-Maker Officer
Working Unit: ……(4)…..

Amount of money: ……………………..(5)
In words: …………………………. (6) ………………………..

For payment of: ……..(7)………. 

Place/Date (8)
Position of Receiver
Signature and Stamp
(9) Clear Name

Agree to be charged to relevant budget item, paid on ……
On behalf of Proxy of Budget User Treasurer
Expenditure
Committing-Maker Officer
Signature (10) (Clear Name) Signature (11) (Clear Name)
NIP ……………………….. NIP ………………………..

The goods/work in question has been received/completed in full and decent manner.
Officer in Charge
Signature (12) (Clear Name)
NIP ………………………..

*) This receipt is issued if no receipt is provided by goods/service provider.
INSTRUCTIONS FOR COMPLETING THE RECEIPT OF RESERVE MONEY (UP) PAYMENT

<table>
<thead>
<tr>
<th>NO.</th>
<th>DESCRIPTION OF CONTENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fill in the relevant fiscal year</td>
</tr>
<tr>
<td>2</td>
<td>Fill in the ordinal number of receipt/proof of bookkeeping</td>
</tr>
<tr>
<td>3</td>
<td>Fill in the budget item charged with payment transaction</td>
</tr>
<tr>
<td>4</td>
<td>Fill in the name of relevant working unit</td>
</tr>
<tr>
<td>5</td>
<td>Fill in the amount of money in figures</td>
</tr>
<tr>
<td>6</td>
<td>Fill in the amount of money in words</td>
</tr>
<tr>
<td>7</td>
<td>Fill in the payment description which includes amount of goods/service and technical specifications</td>
</tr>
<tr>
<td>8</td>
<td>Fill in the date when money is received</td>
</tr>
<tr>
<td>9</td>
<td>Fill in the signature, Clear Name, company seal (if any) and stamp duty in compliance with the provisions</td>
</tr>
<tr>
<td>10</td>
<td>Fill in the signature, Clear Name and NIP of commitment-maker officer and official stamp</td>
</tr>
<tr>
<td>11</td>
<td>Fill in the signature, Clear Name, NIP of expenditure treasurer and the date the payment is completed</td>
</tr>
<tr>
<td>12</td>
<td>Fill in the signature, Clear Name, NIP of the officer appointed and responsible for the receipt of goods/service</td>
</tr>
</tbody>
</table>

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Signed.

BAMBANG P. S. BRODJONEGORO

Certified true copy

HEAD OF GENERAL BUREAU

on his behalf

HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY

Signed and sealed

GIARTO
### MONEY ORDER

**Date:** .....  **Number:** .....  
I, the undersigned, as Commitment-Maker Officer ordered Expenditure Treasurer to perform payment in foreign currency the amount of: XXX ...........

### To: ..................  
For the payment of:  : ..................  
Based on:  
1. Receipt/purchase order:  : ..................  
2. Note/receipt of goods/service/:  : ..................  
   (other receipt)  
At the expense of:  
Activity, output, MAK:  : ..................  
Code:  : ..................  

Agree/paid in full, date:  : ..................,  : ..................
Expenditure Treasurer:  on behalf of  Proxy of Budget User  
Clear Name:  Commitment-Maker Official  
NIP:  Clear Name  

---

**MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,**  
Signed.  
BAMBANG P. S. BRODJONEGORO  

Certified true copy  
HEAD OF GENERAL BUREAU  
on his behalf  
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY  
Signed and sealed  
GIARTO  
NIP 195904201984021001
STATEMENT OF LIABILITY

Number: XXXXXX

With regard to the submission of Request Payment Letter (SPP):

1. Number: xxxx dated ........ in foreign currency in the amount of .......... (amount stated in words) equivalent to Rp. .......... (amount stated in words),

2. Number: xxxx dated .......... in foreign currency in the amount of .......... (amount stated in words) equivalent to Rp. .......... (amount stated in words),

3. ........ etc.

the undersigned:

1. Name : .......... 

2. Position : Commitment-Maker Officer

3. Working Unit : ........ (xxxxxx)

4. State Ministry/Institution : .......... (xxx)

5. Organizational Unit : .......... (xx)

hereby declare and take full responsibility for the following:

1. Payment Request Letter (SPP) is prepared based on valid documents/evidence of expenditure in compliance with the provisions of laws and regulations.

2. Commitment-Maker Officer (PPK) shall be responsible for formal and material truth of the submitted Payment Request Letter (SPP).

3. Original documents/evidence of expenditure will be submitted periodically to Payment Instruction Signatory Officer (PPSPM) in compliance with the provisions of laws and regulations.

4. If in the future the original documents/evidence of expenditure referred to in item 3 does not qualify the requirements of payment at the expense of state budget, I am willing to:
   a. Complete the document/evidence of expenditure that satisfy the requirements of payment at the expense of state budget; and/or
   b. Deposit state losses to the state treasury as a result of the use of documents/evidence of expenditure which does not qualify the requirements of payment at the expense of state budget.

This statement has been made truthfully.

........... ..........20xx
Commitment-Maker Officer
Stamp Duty of 6000

...............  
NIP ...........
LETTER HEAD WORKING UNIT

DETAILS OF EXPENDITURE

Number: xxxxxxx

State Ministry/Institution : .......... (xxx)
Working Unit : .......... (xxxxxx)
Activity : .......... (xxxx)
Output : .......... (xxxx.xxx)

<table>
<thead>
<tr>
<th>No.</th>
<th>Account</th>
<th>Recipient</th>
<th>Description</th>
<th>Evidence</th>
<th>Amount (in foreign currency)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Date</td>
<td>Number</td>
</tr>
</tbody>
</table>

Total

Evidence of these expenditures are stored in accordance with regulations in effect in Work Unit of .......... for administrative requirements and inspection purposes by functional supervisory body.
**FORMAT OF SPM-UP/TUP**

**MINISTRY/INSTITUTION OF ........... (1)**

**PAYMENT INSTRUCTION**

Date: ..... (2)  Number: ..... (3)

Proxy of State General Treasurer, State Treasury Office of (4) ........... (XXX)

To perform payment in the amount of XXX ........... (5)

*** DH *** (6)

<table>
<thead>
<tr>
<th>Type of SPM ☐ : .......... (7)</th>
<th>Method of Payment ☐ : .......... (8)</th>
<th>Fiscal Year : .......... (9)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basis of Payment: ............... (10)</td>
<td>Working Unit Authority Name of Working Unit XXXXXX. XX. XXXXXXXXXXXXXXXX (11)</td>
<td>Function, Sub-function, BA, Echelon I Unit Program XX. XX. XXX. XX. XX (12)</td>
</tr>
<tr>
<td>Activity, Output, Location XXXX XXX XX.XX (13)</td>
<td>Type of Payment ☐ .......... (14)</td>
<td>Nature of Payment ☐ .......... (15)</td>
</tr>
<tr>
<td>Source of Fund/Method of Disbursement : XX.X ...(16)</td>
<td>Number of Registration : XXXXXXXX (17)</td>
<td></td>
</tr>
</tbody>
</table>

**EXPENDITURE**

<table>
<thead>
<tr>
<th>Type of Expenditure</th>
<th>Amount of money</th>
<th>BA/Echelon I Unit/Location/Account/Working Unit</th>
<th>Amount of money</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX (18)</td>
<td>(19) ...</td>
<td>XXX.XX.XX.XX.XXXXX.XXXXXX (21)</td>
<td>(22) ...</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>(20) ...</td>
<td>Total Deduction</td>
<td>(23) ...</td>
</tr>
</tbody>
</table>

To : .......... (25)
Account : .......... (26)
Bank/Post : .......... (27)
Description : .......... (28)

- All supporting evidence has been examined and found to qualify the requirements for payment of the above, further supporting evidence is stored and administered by the SPM Signatory Officer.
- Accuracy of calculation and the content stated in this SPM shall be the responsibility of the SPM Signatory Officer.

………, .......... (29) on behalf of Proxy of Budget User
Payment Instruction Signatory Officer

……… (30)
NIP/NRP ........ (31)

++[barcode]++
10016912301063-7 .... (32)
### FORMAT OF SPM-GUP/PTUP/LS OF NON-PERSONNEL EXPENDITURE

| MINISTRY/INSTITUTION OF .......... (1) |
| PAYMENT INSTRUCTION |
| Date: ..... (2) Number: ..... (3) |

Proxy of State General Treasurer, State Treasury Office of (4) .......... (XXX)

To perform payment in the amount of XXX .......... (5)

** *** DH *** [6]

| Type of SPM ☐ : .......... (7) | Method of Payment ☐ : .......... (8) | Fiscal Year : .......... (9) |

| Basis of Payment: ......................... (10) | Working Unit Authority Name of Working Unit XX. XXXXXXXXX (11) |
| Function, Sub-function, BA, Echelon I Unit Program XX. XX. XXX. XX. (12) |
| Activity, Output, Location XXX XXX XX.XX (13) |
| Type of Payment ☐ : .......... (14) |
| Nature of Payment ☐ : .......... (15) |
| Source of Fund/Method of Withdrawal : XX.X /... (16) |
| Number of Registration : XXXXXXXX (17) |

### EXPENDITURE

<table>
<thead>
<tr>
<th>Type of Expenditure</th>
<th>Amount of money</th>
<th>BA/Echelon I Unit/Location/Account/Working Unit</th>
<th>Amount of money</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX (18) (19) ...</td>
<td>XX.XX.XX.XX.XX.XXX.XXX.XXX (21)</td>
<td>(22) ...</td>
<td></td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>(20) ...</td>
<td>Total Deduction</td>
<td>(23) ...</td>
</tr>
</tbody>
</table>

| To : .......... (25) |
| Account : .......... (26) |
| Bank/Post : .......... (27) |
| Description : .......... (28) |

- All evidence of expenditure validated by the Commitment-Maker Officer has been examined and found to qualify the requirements for payment of the above at the expense of the State Budget, further said evidence of expenditure is stored and administered by the SPM Signatory Officer.
- Accuracy of calculation and the content stated in this SPM shall be the responsibility of the SPM Signatory Officer.

** .........., .......... (29) on behalf of Proxy of Budget User
** Payment Instruction Signatory Officer
** NIP/NRP ........ (30) (31)
++[barcode]++ 10016912301063-7 .... (32)
## INSTRUCTIONS FOR COMPLETING THE PAYMENT INSTRUCTION

<table>
<thead>
<tr>
<th>NO.</th>
<th>DESCRIPTION OF CONTENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Fill in the name of Ministry/Institution</td>
</tr>
<tr>
<td>(2)</td>
<td>Fill in the date of SPM with configuration of: 2 (two) digits of date/ 2 (two) digits of month/ 4 (four) digits of the year (dd/mm/yyyy)</td>
</tr>
<tr>
<td>(3)</td>
<td>Fill in the number of SPM with configuration of: the first six digits consists of serial number automatically filled in by the application and the content can be added with numbering configuration according to the provisions applicable in each working unit</td>
</tr>
<tr>
<td>(4)</td>
<td>Fill in the description of Paying KPPN and followed by code of KPPN in accordance with the reference table</td>
</tr>
<tr>
<td>(5)</td>
<td>Fill in, in figures, the net amount paid in foreign currency</td>
</tr>
<tr>
<td>(6)</td>
<td>Fill in, in words, the net amount paid in foreign currency</td>
</tr>
<tr>
<td>(7)</td>
<td>Fill in the code of SPM type in accordance with reference table of SPM types, which includes: 01 = Basic Salary/13th Month Salary 02 = Supplementary Salary/Forwarded Salary 03 = Salary Shortfall/UDW/UDT/Advance 04 = Other Salary 05 = UP Reimbursement 06 = UP KP Reimbursement 07 = Direct 08 = SPM-PP 10 = UP Fund (UYHD) 11 = UP Fund (KP) 12 = Transfer</td>
</tr>
<tr>
<td>(8)</td>
<td>Fill in the code and description of SPM method of payment, which includes: 1 = Bank Check : fill in when the method of payment is using Check at the expense of the state treasury at Bank 2 = Bank Demand Deposit : fill in when the method of payment is using transfer at the expense of the state treasury at Bank 3 = Post Office Check : fill in when the method of payment is using check at the expense of the state treasury at Post Office 4 = Post Office Demand Deposit : fill in when the method of payment is using transfer at the expense of the state treasury at Post Office 5 = Nil : fill in when the issuance of SPM does not cause difference between expenditure and revenue 6 = Validation : fill in when the issuance of SPM is in order for recognition of expenditure and revenue realization</td>
</tr>
<tr>
<td>(9)</td>
<td>Fill in the relevant fiscal year</td>
</tr>
<tr>
<td>(10)</td>
<td>Fill in the basis for the issuance of SPM, e.g.: Number of Law regarding the State Budget, number and date of DIPA, Number of PHLN for foreign loan or other documents on which the issuance is based</td>
</tr>
<tr>
<td>(11)</td>
<td>Fill in the code of working unit (six-digit), type of authority (two digits), and description of working unit according to the DIPA or equivalent to DIPA and other documents on which the SPM imposition is based.</td>
</tr>
</tbody>
</table>
(12) Fill in the code of function, sub-function, Budget Section, Echelon I Unit, Program, in accordance with the DIPA or and other documents on which the SPM imposition is based.

The composition of the code of function, sub-function, Budget Section, Echelon I Unit, Program, shall be as follows:

<table>
<thead>
<tr>
<th>XX</th>
<th>X</th>
<th>XX</th>
<th>X</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Fill in the code of program (two digits)
- Fill in the code of echelon 1 unit (two digits)
- Fill in the code of Budget Section (three digits)
- Fill in the code of sub-function (two digits)
- Fill in the code of function (two digits)

(13) Fill in the Activities, Output, Location, according to DIPA and other documents on which the SPM imposition is based.

<table>
<thead>
<tr>
<th>XXX</th>
<th>XX</th>
<th>XXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

- Fill in the code of location (four digits), consisting of regency/city code (two digits) and province (two digits)
- Fill in the code of output (three digits)
- Fill in the code of activity (four digits)

(14) Fill in the Type of Payment, which includes:

1 = Budget Expenditure : fill in when payment is charged to DIPA
2 = Refund : fill in when payment is in order to refund the state revenue
3 = PFK (Calculation of Third-Party) : fill in when payment is for PFK purpose
4 = Transit Expenditure : fill in when payment is for UP/TUP purpose
5 = Calculation of Special Account : fill in when payment is at the expense of a special account
6 = Bookkeeping Correction : fill in when the issuance of SPM is for bookkeeping correction purpose

(15) Fill in the nature of payment, which includes:

1 = Reserve Money (UP) Fund : fill in when the issuance of SPM is in order to pay UP
2 = UP Addition (TUP) : fill in when the issuance of SPM is in order to pay TUP
3 = UP Reimbursement (GUP) : fill in when the issuance of SPM is in order to reimburse UP
4 = Direct Payment (LS) : fill in when the issuance of SPM is in order to make direct (LS) payment to Expenditure Treasurer or Third-Party account
5 = Nil : fill in when the issuance of SPM does not cause difference between expenditure and revenue in addition to SPM of TUP accountability
6 = TUP Accountability (PTUP): fill in when the issuance of SPM is in order for TUP accountability
7 = Validation: fill in when the issuance of SPM is in order for recognition of expenditure and revenue realization

(16) Fill in the source of fund (SD), consisting of two digits, and Method of Withdrawal (CP), consisting of a single digit in accordance with DIPA or equivalent to DIPA and other documents on which the SPM imposition is based.

Source of Funds (SD) shall include the following:
01 = Pure Rupiah
02 = Foreign Loans
03 = Accompanying Pure Rupiah
04 = PNBP
05 = Domestic Loans
06 = Public Service Agency
07 = Stimulus
08 = Domestic Grants
09 = Foreign Grants
10 = Direct Domestic Grants
11 = Direct Foreign Grants
12 = Domestic Direct Goods Grant
13 = Foreign Direct Goods Grant
14 = Domestic Direct Service Grant
15 = Foreign Direct Service Grant
16 = Domestic Direct Securities Grant
17 = Foreign Direct Securities Grant

Method of Withdrawal (CP) among others, include:
0 = Pure Rupiah
1 = Pre-financing
2 = Direct Payment
3 = Special Account
4 = Letter of Credit

(17) Fill in the register number of loan/grant (eight digits) in accordance with DIPA

(18) Fill in the code of expenditure type (two digits) in accordance with DIPA/POK/Budget Work Plan of Working Unit.

1 (one) SPM is only for 1 (one) type of expenditure

(19) Fill in the amount of foreign currency in each expenditure account

(20) Fill in the total amount of expenditure

(21) Fill in the code of Budget Section, Echelon I Unit, location, account, and working unit under the provisions set out in the instructions to complete SPM deduction

(22) Fill in the amount of foreign currency in each SPM deduction account

(23) Fill in the amount of total foreign currency deduction

(24) Fill in the net amount of foreign currency (total expenditure minus total deduction)

(25) Fill in the name of beneficiary (expenditure treasurer/assignee) accompanied with complete address. Especially for Nil SPM-GU, fill in “State General Treasurer to be recorded as necessary”

(26) Fill in the number and name of bank/Post Office account of beneficiary. Especially for
Nil SPM-GU and Validation SPM, do not fill.

(27) Fill in the Bank/Post where the payment is disbursed. Especially for Nil SPM-GU, SPM-PTUP, and Validation SPM, do not fill.

(28) Description shall contain information regarding: The purpose, number and date of the contract/SPK, value of the contract/SPK, method of payment, date of payment

Purposes of payment in accordance with the type of SPM, for example:

1. SPM UP “Provision of Reserve Money”
2. SPM TUP “Provision of Reserve Money Addition”
3. SPM GUP “Reserve Money Reimbursement for the purpose of (goods/capital/others) expenditure”
4. Nil SPM GUP “Reserve Money Reimbursement for the purpose of (goods/capital/others) expenditure”
5. SPM PTUP “Reserve Money Addition Accountability for the purpose of (goods/capital/others) expenditure”
6. Validity SPM “Validity of (goods/capital/others) expenditure”
7. SPM LS
   a. LS to the Treasurer/personnel “Payment of .......... (personnel/goods/capital/others) expenditure under the SK/ST/SPD No. ...... Dated ......”
   b. LS to Third Party “Payment of .......... (personnel/goods/capital/others) expenditure under the Contract No. ...... Dated ...... SPMK/Advance Payment Guarantee/BAP/BAST/ Maintenance Bond No. ...... Dated ......”

(29) Fill in the location of the SPM issuing agency and SPM issuance date

(30) Fill in the name of SPM signatory officer

(31) Fill in the NIP/NRP of SPM signatory officer

(32) Fill in the APM application encryption barcode

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.

BAMBANG P. S. BRODJONEGORO

Certified true copy

HEAD OF GENERAL BUREAU
on his behalf

HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY
Signed and sealed

GIARTO

NIP 195904201984021001
LETTERHEAD OF WORKING UNIT

STATEMENT LETTER

Number: xxxxxxxxx

With regard to the request for Reserve Money (UP) in foreign currency in the amount of ........ approximately equivalent to Rp ........ (amount stated in words), the undersigned:

1. Name : ........
2. Position : Proxy of Budget User
3. Working Unit : ........ (xxxxxx)
4. State Ministry/Institution : ........ (xxx)
5. Organizational Unit : ........ (xx)

hereby states that:

1. The said Reserve Money (UP) shall be used to finance daily operation activities of the working unit and will not be used to finance expenditures which according to the legislation should be performed with Direct Payment (LS);
2. If within 4 (four) months since issuance of SP2D-UP revolving of UP is not performed, we are willing to deduct or deposit 25% (twenty five percent) of the UP received.
3. If within 1 (one) month after the notification letter from the Head of KPPN to deduct or deposit 25% (twenty five percent) of the UP received it has not been implemented, we are willing to deduct or deposit 50% (fifty percent) of the UP received.

This statement has been made truthfully.

..........., ........, 20xx
Proxy of Budget User
.............
NIP ...........

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Certified true copy
HEAD OF GENERAL BUREAU
on his behalf
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY
Signed and sealed
GIARTO
**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA**  
DIRECTORATE GENERAL OF TREASURY

<table>
<thead>
<tr>
<th>Number of SPM</th>
<th>: ........../.......... (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>: ..........-..........-.......... (2)</td>
</tr>
</tbody>
</table>
| Working Unit        | : XXXXXX
|                     | .................................. (3) |
| Type of Expenditure | XX (8) |
| Bank/Post           | ...................... (9) |

Please disburse/transfer from Account Number ...................... (10) in accordance with

Money in the amount of XXX ........... (12)

*** DH *** (13)

<table>
<thead>
<tr>
<th>To</th>
<th>: .......... (14)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Registration Number</td>
<td>: .......... (15)</td>
</tr>
<tr>
<td>Account</td>
<td>: .......... (16)</td>
</tr>
<tr>
<td>Bank/Post</td>
<td>: .......... (17)</td>
</tr>
<tr>
<td>Namely</td>
<td>: .......... (18)</td>
</tr>
</tbody>
</table>

 .........., .......... (19)

Proxy of State General Treasurer

<table>
<thead>
<tr>
<th>Section Head of Fund Disbursement</th>
<th>: .......................... (20)</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIP</td>
<td>: .......................... (21)</td>
</tr>
<tr>
<td>Section Head of Bank/Post Office Demand Deposit/General Treasurer</td>
<td>: .......................... (22)</td>
</tr>
<tr>
<td>NIP</td>
<td>: .......................... (23)</td>
</tr>
</tbody>
</table>
### INSTRUCTIONS FOR COMPLETING THE FUND DISBURSEMENT ORDER (SP2D)

<table>
<thead>
<tr>
<th>NO.</th>
<th>DESCRIPTION OF CONTENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Fill in the number of SPM</td>
</tr>
<tr>
<td>(2)</td>
<td>Fill in the date of SPM</td>
</tr>
<tr>
<td>(3)</td>
<td>Fill in the code and description of Working Unit/Unit as stated in SPM</td>
</tr>
<tr>
<td>(4)</td>
<td>Fill in State General Treasurer or Proxy of State General Treasurer</td>
</tr>
<tr>
<td>(5)</td>
<td>Fill in the issuance date of SP2D</td>
</tr>
<tr>
<td>(6)</td>
<td>Fill in the number with the composition: SP2D issuance number/code of KPPN/code of the Bank</td>
</tr>
<tr>
<td>(7)</td>
<td>Fill in the Fiscal Year</td>
</tr>
<tr>
<td>(8)</td>
<td>Fill in the code of expenditure type (2 digits) as stated in SPM</td>
</tr>
<tr>
<td>(9)</td>
<td>Fill in the Name of Bank/KPPN Expenditure Account Post</td>
</tr>
<tr>
<td>(10)</td>
<td>Fill in the Number of KPPN Expenditure Account at the appointed Bank</td>
</tr>
<tr>
<td>(11)</td>
<td>Fill in the code and description of method of payment relevant to the method of payment stated in the SPM:</td>
</tr>
<tr>
<td></td>
<td>1 = Check</td>
</tr>
<tr>
<td></td>
<td>2 = Bank Demand</td>
</tr>
<tr>
<td></td>
<td>3 = Post Office Check</td>
</tr>
<tr>
<td></td>
<td>4 = Post Office Demand Deposit</td>
</tr>
<tr>
<td></td>
<td>5 = Nil</td>
</tr>
<tr>
<td></td>
<td>6 = Validation</td>
</tr>
<tr>
<td>(12)</td>
<td>Fill in, in figures, the net amount paid in foreign currency as stated in SPM</td>
</tr>
<tr>
<td>(13)</td>
<td>Fill in, in words, the net amount paid in foreign currency as stated in SPM</td>
</tr>
<tr>
<td>(14)</td>
<td>Fill in the name of beneficiary (Expenditure Treasurer/Assignee) accompanied with complete address as stated in the SPM</td>
</tr>
<tr>
<td>(15)</td>
<td>Fill in the Taxpayer Registration Number of the beneficiary</td>
</tr>
<tr>
<td>(16)</td>
<td>Fill in the number and name of Bank/Post Office account of the beneficiary as stated in SPM</td>
</tr>
<tr>
<td>(17)</td>
<td>Fill in the name of designated Bank/Post as stated in SPM</td>
</tr>
<tr>
<td>(18)</td>
<td>Purpose of payment shall be in accordance with the Purpose of payment stated in SPM</td>
</tr>
<tr>
<td>(19)</td>
<td>Fill in the name of the city KPPN is located and the date of SP2D issuance</td>
</tr>
<tr>
<td>(20)</td>
<td>Fill in the Name of Section Head of Fund Disbursement</td>
</tr>
<tr>
<td>(21)</td>
<td>Fill in the NIP of Section Head of Fund Disbursement</td>
</tr>
<tr>
<td>(22)</td>
<td>Fill in the Name of Section Head of Bank/Post Office Demand Deposit</td>
</tr>
<tr>
<td>(23)</td>
<td>Fill in the NIP of Section Head of Bank/Post Office Demand Deposit</td>
</tr>
</tbody>
</table>

Note:
The composition of the preprinted number shall be as follows:

NSS: 00000001A

Letter starts from “A”
Sequence Number starts from “0000001”
SP2D Serial Number

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Certified true copy
HEAD OF GENERAL BUREAU
on his behalf
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY
Signed and sealed
GIARTO
NIP 195904201984021001
## Calculation List of Maximum Disbursement (MP) of Fund of PNBP User Working Unit

1. Name and code Office/Working units : ............
2. Name and code of Activity : ............
3. Number and date of DIPA : ............
4. Revenue Target : Rp. ............
5. Expenditure Limit : Rp. ............

### Calculation of Maximum Disbursement of Fund:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Amount of PNBP Deposit in the previous fiscal year 1)</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>b. Maximum Disbursement of Fund in the previous fiscal year (% x letter a)</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>c. Realization of Fund Disbursement in the previous fiscal year 2)</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>d. Remaining Fund in the previous fiscal year (letter b - c)</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>e. Remaining UP and TUP in the previous fiscal year</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>f. Remaining MP in the previous fiscal year that can be used prior to obtaining realization of PNBP of current fiscal year (letter d - letter e)</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>g. SP2D of the current fiscal budget year disbursed from letter f</td>
<td>Rp. .....</td>
</tr>
</tbody>
</table>

### Calculation of the following Maximum Disbursement of Fund:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Amount of PNBP Deposit in current fiscal year 1)</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>b. Maximum Disbursement of Fund in current fiscal year (% x letter a)</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>c. Realization of fund disbursement in current fiscal year up to the previous SP2D (including SP2D amount disbursed in item 6 letter g):</td>
<td>Rp. .....</td>
</tr>
<tr>
<td>1) SP2D-UP</td>
<td>Rp. ...................</td>
</tr>
<tr>
<td>2) SP2D-TUP</td>
<td>Rp. ...................</td>
</tr>
<tr>
<td>3) SP2D-GUP</td>
<td>Rp. ...................</td>
</tr>
<tr>
<td>4) SP2D-LS</td>
<td>Rp. ...................</td>
</tr>
<tr>
<td>5) Total</td>
<td>Rp. ...................</td>
</tr>
<tr>
<td>d. SPM UP/TUP/GUP/PTUP/LS which can be proposed next (letter b - letter c point 5)</td>
<td>Rp. .....</td>
</tr>
</tbody>
</table>

Note:

1) Copy of SSBP sheet 4 attached
2) based on the realization of reconciliation with KPPN
INSTRUCTIONS FOR COMPLETING THE CALCULATION LIST OF MAXIMUM DISBURSEMENT (MP) OF FUND OF PNBP USER WORKING UNIT

<table>
<thead>
<tr>
<th>NO.</th>
<th>DESCRIPTION OF CONTENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fill in the description of name and code of the office or Task Force as stated in DIPA</td>
</tr>
<tr>
<td>2</td>
<td>Fill in the name and code of activities as stated in DIPA</td>
</tr>
<tr>
<td>3</td>
<td>Fill in the date and number of DIPA of the relevant Working Unit</td>
</tr>
<tr>
<td>4</td>
<td>Fill in the PNBP target of the relevant Working Unit as stated on Page III of DIPA</td>
</tr>
<tr>
<td>5</td>
<td>Fill in the ceiling of PNBP fund stated in DIPA</td>
</tr>
</tbody>
</table>
| 6   | a. Fill in the amount of PNBP deposit in the previous fiscal year.  
    b. Fill in the amount of fund that can be used, which is equal to the Proportion of Expenditure ceiling to Revenue (PPP) multiplied by the amount of deposit referred to in letter a.  
    c. Fill in the realization of fund disbursement in the previous fiscal year, consisting of SP2D-GUP, Nil SP2D-GUP, SP2D PTUP, and SP2D LS.  
    d. Fill in the amount of deduction to the amount of fund that can be used by the realization of fund disbursement in the previous fiscal year.  
    e. Fill in remaining UP and TUP in the previous fiscal year that has not been accounted for.  
    f. Fill in the amount of letter d minus letter e, which is the remaining Maximum Disbursement (MP) in the previous year.  
    g. Fill in the value of SP2D UP/TUP/GUP/PTUP/LS which has been disbursed in the current fiscal year with fund sourced in letter f. |
| 7   | a. Fill in the amount of PNBP deposit in current fiscal year.  
    b. Fill in the amount of fund that can be used, which is equal to the Proportion of Expenditure ceiling to Revenue (PPP) multiplied by the amount of deposit referred to in letter a.  
    c. Realization of SP2D of current fiscal year up to the latest (including the use of remaining MP in the previous fiscal year).  
    d. The next SPM that can be submitted. |

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Signed.

BAMBANG P. S. BRODJONEGORO

Certified true copy
HEAD OF GENERAL BUREAU  
on his behalf  
HEAD OF ADMINISTRATION DEPT. OF THE MINISTRY

Signed and sealed
GIARTO
MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

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