REGULATION OF THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA
NO. 194/PMK.02/2013
CONCERNING
AMENDMENT TO THE REGULATION OF THE MINISTER OF FINANCE
NO. 94/PMK.02/2013 ON GUIDANCE ON THE PREPARATION AND REVIEW OF
THE WORK PLAN AND BUDGET OF THE STATE MINISTRY/ INSTITUTION

BY THE GRACE OF THE ALMIGHTY GOD

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering:

a. whereas for the preparation and review of the Work Plan and Budget of the Ministry of State / Institution (RKA-K / L) for Fiscal Year 2014, the Minister of Finance has stipulated the Regulation of the Minister of Finance Number 94/PMK.02/2013 on Guidance for Preparation and review of the Work Plan and Budget of the Ministry of State / Institution;

b. whereas in order to improve the quality planning of budgeting of the state ministry / institution, in the Regulation of the Minister of Finance No. 94/PMK.02/2013 has been set out the involvement of government's internal supervisor of the state ministry / institution for the preparation and review of RKA-K / L;

c. whereas in order to provide guidelines for the government’s internal supervisor of the state ministry / institution in conducting review to RKA-K / L, it is necessary to set out the guideline for reviewing RKA-K / L to make the amendment on the Regulation of the Minister of Finance No. 94/PMK.02/2013;

d. whereas based on the considerations as set forth in letter a, letter b, and letter c, it is necessary to stipulate Regulation of the Minister of Finance concerning the Amendment to the Regulation of the Minister of Finance No. 94/PMK.02/2013 about the Guideline for Preparation and Review of the Work Plan and Budget of the State Ministry / Institution;
In the view of:

1. Government Regulation No. 90 Year 2010 on Preparation of the Work Plan and Budget of State Ministry / Institution (State Gazette of the Republic of Indonesia Year 2010 No. 152, Supplement to State Gazette of the Republic of Indonesia No. 5178);
2. Regulation Minister of Finance No. 94/PMK.02/2013 on Guideline for Preparation and Reviewing the Work Plan and Budget of State Ministry / Institution;

BE IT HEREBY RESOLVED:

To enact:

REGULATION OF THE MINISTER OF FINANCE ON THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCES NUMBER 94/PMK.02/2013 ON THE GUIDELINE FOR PREPARATION AND REVIEW OF THE WORK PLAN AND BUDGET OF STATE MINISTRY / INSTITUTION.

Articles I

Several provisions in the Regulation of the Minister of Finance No. 94/PMK.02/2013 on the Guideline for Preparation and Review of the Work Plan and Budget of State Ministry / Institution, shall be amended as follows:

1. Provisions of Article 5 shall be amended so that it reads as follows:

Article 5

1) In order to improve the quality budget planning of the K / L, RKA-K / L, which has been signed as set forth Article 4, it is submitted by echelon I official or other officials who have a budget allocation (portfolio) and as in the responsible person of the program to:
   a. Government's Internal Supervisor Official (APIP) K / L to reviewed; and
   b. Secretariat General / Main Secretariat / Secretariat c.q Bureau of Planning / K / L Planning Unit to be investigated.
2) Review and research of the RKA-K / L as set forth in section (1) shall be conducted through the verification of the completeness and validity of the documents as required in the application of and in compliance with the principles of budget planning.
3) Review and research of the RKA-K / L as set forth in section (1) shall at least includes:
   a. the consistency inclusion of the target performance including Volume Output and Performance Output Indicators in the RKA-K / L in accordance with the performance objectives in the working plan of the K / L and RKP;
   b. the suitability of the total budget ceiling in the RKA-K / L with Budget Ceiling K / L that is stipulated by the Minister of Finance;
   c. the suitability of funds source in the RKA-K / L to the source of funds of which is stipulated in the Budget Ceiling K / L;
   d. budget feasibility and compliance with the implementation of the principles of budgeting, among others, the application of standard costs and standard input output cost, type of expenditure, matters that are restricted or prohibited, the budget allocation for the activity financed from Non Tax State Revenue, loans / grants, loans / domestic grants, sharia securities, public service agency, multi-year contracts, and budget allocation that will be submitted into the state equity on the state-owned enterprises;
   e. verification of the completeness of the supporting RKA-K / L documents among others are RKA Satker, TOR / RAB and other relevant supporting documents; and
   f. APBN thematic inclusion compliance on the output level.

4) Review and research on the RKA-K / L, as set forth in section(1) shall be prioritized on the details of the budget that is used to finance the new initiative and / or base rate breakdown of the budget that is changed at the component level.

5) Guideline for review of the RKA-K / L by APIP K / L constitutes as stated in the Appendix, which is an integral part herein.

6) APIP K / L can adjust and develop guidelines for review of RKA-K / L as set forth in section (5) in accordance with the need of organization and business processes of each K / L.

2. Provision of section (3), section (4), section (5), and section (7) of Article 12 shall be amended, and between section (4) and section(5), shall be inserted with 1 (one) section, namely section (4a), so that Article 12 reads as follows:

   Article 12

   1) In case budget allocation of K / L as set forth in Article 10 results in the change of RKA-K / L, the minister / head of institution c. q echelon I or other officials who have budget allocation (portfolio) and as the
responsible person for the program makes adjustments on the RKA-K / L.

2) In case the adjustment of the RKA-K / L as set forth in section (1) is used to finance new initiative, including an supplement that comes from the result of session with relevant commissions in the House of Representatives, K / L shall be obliged to be complete with supporting documents.

3) RKA-K / L that has been adjusted as set forth in section (1) and supporting documents referred to in paragraph (2) shall be submitted to:
   a. APIP K / L to be reviewed; and
   b. Secretariat General / Main Secretariat / Secretariat c.q Bureau of Planning / Planning Unit K / L to be examined.

4) Review and research on the RKA-K / L as set forth in section (3) shall be focused to ensure the validity of RKA-K / L that experiences the change along with the completeness of the supporting documents.

4a) Provision regarding on the review and research of the RKA-K / L as set forth in Article 5 shall be applicable in mutatis mutandis in the review and research of the RKA-K / L as set forth in section (4).

5) RKA-K / L that has been reviewed and examined as set forth in section (4) shall be further discussed with the relevant Commission in the House of Representatives for approval.

6) Minister/ head of institution or the appointed official delivers RKA-K / L that has been approved by the chairman of the relevant commission in the House of Representatives as set forth in section (5) and the documents as set forth in Article 7 section (2) to the Ministry of Finance c.q Directorate General of Budget, Ministry of Planning and National Development to conduct the review.

7) Review of RKA-K / L as set forth in section (6) shall be focused on RKA-K / L that experiences the change and used in the new initiative.

8) Provision concerning the procedure for the review of RKA-K / L as set forth Article 7 shall be applicable in mutatis mutandis in the review RKA-K / L as set forth in section (6).

9) RKA-K / L that has been reviewed as set forth in section (6) becomes the material preparation for the DHP RKA-K / L.

10) DHP RKA-K / L as set forth in section (9) shall be stipulated by the Director General of Budget c.q Director of Budget I / Director of Budget II / Director of Budget III at no later than the third week of November.

3. Between Article 18 and Article 19, shall be inserted with 1 (one) Article, namely Article 18A, so that Article 18A reads as follows:
Technical guidance on for reviewing RKA-K / L that is conducted by the Directorate General of Budget shall be further set out by the Director General of Budget.

4. Number 4.2 on Procedures for Reviewing the RKA-K/ L as mentioned in Attachment III of the Regulation of the Minister of Finance No. 94/PMK.02/2013 on Guidelines for Preparation and Reviewing Work Plan and Budget of State Ministry / Agencies, shall be amended so that it reads as follows:

4.2 Output/ Output Backup and Notes Page IV of the DIPA

Based on the result of review, if there is budget allocation that is considered not in accordance with the existing provisions then the following measures could be taken:

a. Included in the output / output backup, for:
   1) Budget allocation for activities/ outputs that are not a function of task units and there is no legal basis;
   2) Budget allocation for the activity / output equal to Fiscal Year 2013, but the budget allocation is excess;
   3) Budget allocation for Activity / Output of the New Initiatives which similar to the activity / output that already exists, but budget allocations is also excess;
   4) Budget allocation for the components that are not directly related to the achievement of the Output;
   5) Budget allocation for the Component that allocation is excess;
   6) Budget allocation that the allocation not yet clears and/ or activities that have not been previously budgeted (unallocated).

b. Included in the notes page IV of DIPA, to:
   1) Budget allocation that still should be equipped with the document as the basis for budget allocation, among others: the approval of the House of Representatives (already detailed in the Program, Activity, and Satker), Bappenas approval in the review process RKA-K / L, the legal basis and / or relevant supporting documents, text of loan agreements / grants, and registration number;
   2) The budget allocation for certain accounts, which is the highest limit (511129, 512211, 511152, 511153, 511154);
3) Budget allocation will be used for payment of arrears; and / or
4) Budget allocation will be used for ratification.
Budget allocation on Output/ Output backup and / or Note of the
Page IV DIPA, as set forth in number 4.2 letter b item 1), can be
implemented after revision have been conducted based on the
procedures for budget revisions.

Articles II

1. At the time of this regulation comes into force:
   a. The whole phrase of "the State Ministry Internal Control Official /
      Institute (API K / L)", then to be read "Government Internal Control
      Official of the Ministry / Institution (APIP K / L)"
   b. The entire provisions regarding examination on RKA-K / L as long as
      they are conducted by APIP K / L, then shall be read the provision on
      review of the RKA-K / L.
2. Regulation shall come into force on the date of promulgation.

For public cognizance, it is ordered to promulgate this Ministerial Regulation by
placing in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta
On December 17, 2013

MINISTER OF FINANCE OF THE
REPUBLIC OF INDONESIA,
Signed.
MUHAMAD CHATIB BASRI

Promulgated in Jakarta
On December 17, 2013

MINISTER OF JUSTICE AND HUMAN RIGHTS
REPUBLIC OF INDONESIA,
Signed.
AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2013 NUMBER 1492

Appendix.............
1. INTRODUCTION

1.1 BACKGROUND

Law Number 17 Year 2013 about State Finance and Law Number 25 Year 2014 About the National Development Planning System (SPPN) mandated that the preparation of Draft State Revenue and Expenditure Budget (RAPBN) for referring to the Government Work Plan (RKP) by considering the availability of budget. Government decides the development priorities along with the activities to be carried out in the document of RKP. The expected outcome is the result of both the National (national outcomes) as mandated by Law of the Republic of Indonesia Year 1945. RKP is an annual document implementation and description of the National Medium Term Development Plan (RPJMN) which includes development priorities, macroeconomic framework design, program of State Ministry / Institution (C / L), across the K / L, and regional, in the form of regulatory framework and funding framework that is indicative. RKP is further elaborated into the plan of the Ministry / Institution (Renja-K / L). Further Renja-K / L are elaborated into the Work Plan and Budget of State Ministry / Institution (RKA-K / L) based on the budget ceiling.

Preparation of RKA-K / L is part of the budgeting planning. A problem in the planning budgeting includes RKA-K / L has not been prepared properly and appropriately in accordance with the principles of budgeting, so that the information pouring in the document of RKA-K / L is often not measurable. In addition, the presence of constraints on the documents of Budget Implementation List (DIPA) is not ready to be implemented early in the planned fiscal year (January) although DIPA K / L already set before the current fiscal year (December). The lack of budget planning is not optimal also affect the budget absorption maximum is not likely to occur and absorption at the end of the year, the quality is not yet optimal of state expenditure in support of the development target (increased growth, and the reduction of unemployment, and poverty), fiscal policy (the budget) cannot be maximal in spurring development. Therefore, in the budget planning process required to produce qualified RKA-K / L and appropriate to budgeting rules.
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In accordance with the direction of the Vice President of the Republic of Indonesia on Internal Government Apparatus Control workshops of State Ministry / Institution (APIP K / L) dated February 22 2012, that the APIP K / L is not only associated with the problem of ex post but also expected to support the performance of the institution. Thus, APIP K / L should have started to participate since the planning stage budgeting. This role is further reinforced by the Circular Letter of the Minister of Administrative Reform and Bureaucratic Reform Number 7 Year 2007 on Improving Surveillance in order Saving the Property Expenditure Usage and Personnel Expenditure in the State Apparatus Area, include stating that the Governing Institution tasked APIP K / L to increased scrutiny in the context of the preparation of the work plan budget. In addition, the Finance Minister to support the initiative review of RKA-K / L by APIP K / L before RKA-K / L was passed, according to Minister of Finance letter to Minister of Administrative Reform and Bureaucratic Reform Number S-453/MK.02/2013 date July 5, 2013.

As things mentioned above, in the budgeting planning process, will be increasingly emphasized the separation of tasks and roles between the Ministry of Finance as the Chief Financial Officer (CFO) and K / L as Chief Operation Officer (COO), Thus, it can be concluded that the role of APIP K / L in the planning process of budgeting is to encourage K / L in order to improve the quality of budget planning through the implementation review of RKA-K / L and ensure its compliance with the budgeting rules as quality assurance.

1.2 Definition

RKA-K / L Review is a review of the document preparation which is an annual financial plan in the form of RKA-K / L by the auditor of APIP K / L which is competent and incorporated in the RKA K / L Review Team, to provide limited assurance that RKA-K / L has been prepared based on RKP, Renja-K / L and Budget Ceiling also budget feasibility toward planned performance targets, in an effort to assist the minister / head of the institution to produce quality RKA-KL.

1.3 Objective of RKA-K/L Review

Purpose of RKA-K / L Review by APIP K / L is to provide limited assurance regarding the accuracy, reliability, and validity, which the information in the RKA-K / L is according to the RKP, Renja-K / L, Limit Budget, and conformance to standards costs and other budgetary rules, and has been equipped with supporting documents of RKA-K / L. To achieve these objectives, then if the review find flaws and / or errors in the preparation of RKA-K / L, then the reviewer obliged to deliver to the budget planning unit for the immediate repair / adjustment. Thus, in general it can be said that the involvement of APIP-K / L in researching the RKA-K / L is to improve the planning quality of K / L and ensure its compliance with the budgeting rules as quality assurance.
1.4 Scope, Objective, and Time of Implementation of RKA-K / L Review

The scope of RKA-K / L review by APIP K / L is testing on the preparation of the document which is an annual financial plan in the form of RKA-K / L echelon unit and supporting documents. The scope of RKA-K / L review includes limited testing of source documents, but does not include the testing of internal control systems that are usually implemented in an audit.

The objective of RKA-K / L review by APIP K / L is minister / head of the institution confident that the financial planning documents that are in the form annual RKA-K / L echelon units I and supporting data have been compiled by RKP, Renja K / L, and budget Ceiling and budget feasibility toward planned performance target.

Review of RKA-K / L by APIP K / L were conducted during the preparation of RKA-K / L by K / L after the enactment of the budget ceiling K / L (in June), and the adjustment of RKA-K / L by K / L after obtaining the allocation budget K / L (in October).

In principle, the implementation of RKA-K / L Review by APIP K / L does not add a layer of planning and budgeting process. For the review of RKA-K / L carried out in parallel along with the discussion of RKA-K / L between echelon I unit and the Secretariat General / Main Secretariat / Secretariat qualitate qua Bureau of Planning K / L. This is necessary so that the implementation of RKA-K / L Review can run efficiently and effectively given the limited time of RKA-K / L delivery to the Ministry of Finance qualitate qua Directorate General of Budget.

1.5. Regulation Reference on the Implementation of RKA-K / L Review

Reference regulations which are used in the implementation of RKA-K / L Review are all regulations related to the State financial management in the planning and budgeting stage includes:

a. Law number 17 year 2013 on State Finance;
b. Law Number 1 year 2014 on State Treasury;
c. Law number 25 year 2014 on National Development Planning System;
d. Government Regulation Number 60 year 2006 on Government Internal Control System;
e. Government Regulation Number 58 Year 2008 on Procedures for the Procurement And Forwarding Domestic Loans By the Government;
f. Government Regulation Number 90 Year 2010 on the Work Plan and Budget of Ministry / Institution;
g. Government Regulation Number 10 Year 2011 on Procedures for the Procurement of State Foreign Loans and Grants;
h. Government Regulation Number 54 Year 2010 on Procurement of Properties / Services as amended by Presidential Regulation Number 70 Year 2012;
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i. Presidential Regulation Number 36 Year 2013 on the Government Work Plan in 2014;
j. Minister of Finance Regulation Number 91/PMK.05/2007 on Standard Account Chart;
k. Regulation of the Minister of Public Works Number 45/PRT/M/2007 on Technical Guidelines Development of State Building;
l. Minister of Finance Regulation Number 194/PMK.02/2011 on Filing Procedures of Multi Years Contract Agreement (Multi Years Contracts) In the Procurement of Properties / Services;
m. Minister of Finance Regulation Number 249/PMK.02/2011 on Performance Measurement and Evaluation, On the implementation of the Work Plan and Budget of Ministry / Institution;
n. Minister of Finance Regulation Number 113/PMK.05/2012 on Domestic Business Trip For State Officials, Civil Servants, and Employees Variable;
o. Minister of Finance Regulation Number 71/PMK.02/2013 on Guidelines for Standard Cost, Standard Cost Structure, and Indexation In Work Plan and Budget of Ministry / Institution;
p. Minister of Finance Regulation Number 72/PMK.02/2013 on Standard Input Costs for Fiscal Year 2014;
q. Minister of Finance Regulation Number 94/PMK.02/2013 on Guidelines for Preparation and review of the Work Plan and Budget Ministry / Institution;
r. Minister of Finance Regulation Number 99/PMK.02/2013 on Standard Output Costs for Fiscal Year 2014;
s. Minister of Finance Verdict Number 258/KMK.02/2013 on Budget Ceiling Determination of State Ministry / Institution and Settlement Measures Work Plan Budget Ministry / Institute of Fiscal Year 2014 as amended by Verdict of the Minister of Finance Number 266/KMK.02/2013;

1.6 Objectivity and competence of the RKA-K / L Review Team

Review of RKA-K / L conducted by auditors of APIP K / L which competent and incorporated in the Review Team RKA-K / L from each of APIP K / L. The Review Team RKA-K / L must be objective in conducting review of RKA-K / L. Objectivity principle requires that the Review Team RKA-K / L to carry out review of the RKA-K / L with honest and do not compromise the quality of RKA-K / L. The Review Team RKA-K / L to make balance assessment of all relevant situations and not influenced by the interests of themselves or others in making decisions.

To support and ensure the effectiveness of Review for RKA-K / L, need to be considered the competence of the Review Team RKA-K / L that will be assigned. In accordance with the purpose of review of RKA-K / L, then the Review Team RKA-K / L should collectively meet the following competencies:
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1. UNDERSTAND THE NATIONAL DEVELOPMENT PLANNING SYSTEM
   a. understand the National Development Planning System;
   b. understand the procedures for preparation of RKA-K / L;
   c. understand the standard account chart;
   d. understand the planning procurement of property / service within the government area K / L;
   e. understand the preparation of SIMAK-BMN;
   f. understand the business process or task and function units which are studied;
   g. master communication techniques; and
   h. understand the database analysis.

2. REVIEW PROCEDURES OF RKA-K / L

   Guidelines for the implementation of the review RKA-K / L is intended as a reference to plan, implement, and report the results review of RKA-K / L. Guidelines for the implementation of Review RKA-K / L describes the activities that need to be done at each stage review of RKA-K / L, which includes procedures review of RKA-K / L which contains a series of measures / programs that will be implemented by the APIP K / L in reviewing the budgeting planning documents.

2.1 Review Stages of RKA-K / L

   In conducting the review of RKA-K / L, there are three (3) stages review of RKA-K / L, include:
   a. planning stage review of RKA-K / L;
   b. implementation stage review of RKA-K / L; and
   c. results reporting stage review of RKA-K / L.

   Planning stage review of RKA-K / L includes activities to select and define the object of review, conduct the proposed assignment review, and prepare materials compilation for Review Work Program. The implementation phase review of RKA-K / L includes the review of the activities in financial planning document. Results reporting stage review of RKA-K / L includes drafting activity of Review Note Result (CHR) and Review Reporting Result (LHR).

2.2 Planning Stages of the RKA-K / L Review

2.2.1 Things That Should Be Prepared

   Before carrying out the review of RKA-K / L, several things need to be prepared and understood by APIP K / L is as follows:
   a. APIP K / L prepare the instruments to be used in conducting the review of RKA-K / L among other are RKP document, Renja-K / L, standard applicable charges (SBM and / or SBK), SIMAK-BMN data, government policy, and regulations related to the duties and functions of K / L.
   b. APIP K / L accepts the documents for as reviewed, include:
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1) Letter of introduction, signed by echelon I officials / person in charge of the portfolio;
2) Statement echelon I officials in charge of RKA-K / L;
3) List of Details Budget Ceiling per satker / echelon I;
4) RKA-K / L echelon I;
5) Satker Budget Work Plan (RKA Satker);
6) Satker Working Paper (KK Satker);
7) SIMAK-BMN Data;
8) TOR / RAB and other relevant supporting documents, especially for new initiatives and / or changed baseline in the level of components; and
9) Other technical support documents (if required).

2.2.2 Implementation Planning Phase of RKA-K / L Review

At the planning stage of RKA-K / L review, the activities that carried out are as follows:

a. APIP K / L coordinate with the unit echelon I as the compiler of RKA-K / L and the Secretariat General / Main Secretariat / Secretariat qualitate qua Bureau of Planning / Planning Unit K / L in order to identify issues related to the preparation of RKA-K / L. Through such coordination are expected to produce implementation of RKA-K / L Review effectively.

RKA-K / L Drafting Team carried out by considering the technical competence requirements that must be met collectively. Team review of RKA-K / L prepared comprising at least 1 (one) Quality Control, 1 (one) Technical Controller, Technical Leader, Team Leader, and the number of team members as needed. As a basic implementation of RKA-K / L review, the head of APIP K / L issued an assignment letter of RKA-K / L review. The assignment letter at least explains the assignor, the composition of the team, scope review, location, and timing of RKA-K / L review.

b. Comprehension object of RKA-K / L review and comprehension related to the preparation of RKA-K / L (as mentioned in point 1,5 in Reference of Implementation Regulation of RKA-K / L Review prior to RKA-K / L review. Object of Review is a compiler unit of RKA-K / L level echelon I. Those comprehensions are conducted by understanding:

1) RKP andRenja-K/L;
2) Review result on previous RKA-K/L;
3) duty and function of unit echelon I;
4) preparation of RKA-K / L; and
5) rules and regulations related to the preparation of RKA-K / L and budget planning.
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c. The procedure selection aims to determine appropriate steps of RKA-K / L review with considering the factors rehearsal, materiality, significance, and the availability of human resources.

2.3 Implementation Phase of the RKA-K / L Review

2.3.1 Things That Should Be Noted

2.3.1.1 Scope of the RKA-K / L Review

a. consistency of performance target inclusion in the RKA-K / L with Renja-K / L and RKP;
b. total ceiling suitability and details of the sources of funds in the RKA-K / L with Budget Ceiling K / L;
c. compliance in implementing the principles of budgeting, among others:
   1) implementation of SBM and SBK;
   2) Suitability of expenditure type;
   3) The things that are restricted and prohibited; and
   4) Budget allocation for the activities funded from PNBP, PHLN, PHDN, BLU, multi-year contracts (multiyears contract), and the budget allocation will be submitted into the State Capital Investment (PMN) in the BUMN;
d. supporting documents of RKA-K / L, among others: RKA Satker, TOR / RAB and / or other relevant supporting documents; and

e. compliance in the inclusion of thematic APBN.

2.3.1.2 Focus of the Review Based on Budget Ceiling K / L

Implementation review of RKA-K / L based on the budget ceiling K / L is focused on:

a. details of the budget to fund new initiatives; and / or
b. base number that changed at the level of the stages / components.

2.3.1.3 Focus of the Review Based on Budget Allocation K / L

Implementation of the Review RKA-K / L based allocation K / L is focused on:

a. RKA-K / L adjustment with a budget allocation;
b. details of the budget to fund a new initiatives (from the results of DPR optimization); and / or

c. base number that changed at the level of the stages / components.

2.3.2 Implementation of the RKA-K / L Review Work Program

Review of RKA-K / L is implemented in accordance with the RKA-K / L review work program which has been determined in the planning and preparation stage of the RKA-K / L review. Implementation of RKA-K / L review is coordinated with the...
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preparation unit of RKA-K / L level echelon 1 and secretariat General / Main Secretariat / Secretariat qualitate qua Bureau of Planning / Planning Unit K / L. Development procedures of the RKA-K / L review can be done by the RKA-K / L Review Team as long as it approved by the APIP K / L leader. The implementation results of the procedures review is outlined in the working papers review and carried out in phases by the Team Leader and the Technical Controller.

2.4 Reporting Phase of the RKA-K / L Review Result

Reporting result of the RKA-K / L review is essentially reveals the purpose and reason for the review implementation, procedures of performed review, errors or flaws that are found, agreed corrective measures, carried out corrective measures, and suggestions for improvements that have not or not yet conducted. Reports of the review result compiled in the form of CHR and LHR. RKA-K / L review Team should be documented the entire Review Working Paper (TRC) with good and safe.
3. FORMAT OF ASSIGNMENT LETTER

LOGO (1)
STATE MINISTRY / INSTITUTION......... (2)
APIP K/L............................................... (3)
Address................................................. (4)

ASSIGNMENT LETTER
Number: ..................................... (5)

In the context of Control Policy and Annual Control Work Program of Inspectorate General of the Ministry / Institution....................... (6) Year 20XX,
............................................... (7) assign:

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To carry out the Review of Work Plan Budget of Ministry / Institution (RKA-K / L) fiscal year 20XX on:
1. .................................................. (16);
2. .................................................. (17).

The event was held in Jakarta during..... (18) working days from the date of.... (19) until ..... (20) 20XX, under the responsibility of................. (21).

Any costs incurred related to this execution of the Letter of Assignment are a burden on the budget of the Inspectorate General.

Thus to be implemented and reported the results of task execution immediately in writing.

Stipulated in Jakarta
On ....................... (22) 20XX
Inspector General
[sign]
............................................... (23)
NIP .......................................... (24)

Carbon copy:
1. [....]
2. [....]
3. [....]
4. [etc.]
Information:
1. Contains the logo of K / L.
2. Contains the nomenclature of K / L.
3. Contains the nomenclature of APIP K / L.
4. Contains the address of APIP K / L.
5. Contains the number of assignment letter.
6. Contains the nomenclature of K / L
7. Contains the official nomenclature who gives the assignment.
8. Contains the name of the official who acts as quality control.
9. Contains NIP officials who act as quality controllers.
10. Contains the name of the official who acts as technical controller.
11. Contains NIP officials who act as technical controller.
12. Contains the names of officials who act as team leader.
13. Contains NIP officials who act as team leader.
14. Contains the names of officials who act as team members.
15. Contains NIP officials who act as team members.
16. Contains echelon units I of K / L that was reviewed.
17. Contains echelon units I of K / L that was reviewed.
18. Contains the amount of the assignment day.
19. Contains the start date of assignment.
20. Contains the end date of the assignment.
21. Contains the nomenclature of officials who responsible for the relevant assignment.
22. Contains the date and month of the assignment letter was assigned.
23. Contains the name of the official who gave the assignment.
24. Contains NIP officials who gave the assignment.
MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIAN

4. FORMAT OF RKA-K/L REVIEW WORK PROGRAM

<table>
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<tr>
<th>NO.</th>
<th>WORK STEPS OF RKA-K/L REVIEW</th>
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<th>TIME (HOUR)</th>
<th>KKR NO.</th>
<th>INFORMATION</th>
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<tr>
<td></td>
<td>Get the necessary documents which as follows:</td>
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<td></td>
<td>1. RKP, Renja-K / L, Verdict of the Minister of Finance related to Budget Ceiling and Ceiling Budget Allocation;</td>
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<td></td>
<td>2. Term of References (TOR) and Budget Plan (RAB);</td>
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<td></td>
<td>3. Letter of Statement echelon I official;</td>
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<td></td>
<td>4. Work Plan and Budget that has been approved by the House of Representatives (for RKA-K / L adjustment only);</td>
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<td>5. Other documents required in the implementation of Review.</td>
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<td>For Land Acquisition</td>
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<tr>
<td></td>
<td>1. Data / document of BMN Annual Procurement Plan;</td>
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<td></td>
<td>2. Land ownership status; Information price of land / NJOP of local Revenue Office or Tax Office (the last end of December);</td>
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<td>3. Information from the local Camat if the land price is greater than NJOP;</td>
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<td></td>
<td>4. Permission of the Minister of Finance for a change from the original single year into multi-year with the condition of force majeure, or non-force majeure;</td>
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<td>5. Permission of the Minister of Finance (for multi-year contract above Rp10 Billion) or the minister / head of the institution (for multi-year contract up to Rp10 Billion);</td>
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<td>6. Permission of the Minister of Finance for the extension of the contract due to delays in the completion of multi-year contracts (force majeure or non-force majeure);</td>
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<td>7. BPK Audit Results</td>
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MINISTER OF FINANCE
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(optional for the rest of the requested approval of a multi-year contract extension).

For Construction of Building / State Building
1. Data / document of BMN Annual Requirement Plans for the building; Permission Principle of construction of the building from Local Government (IMB);
2. Status of land ownership;
3. Letter from technical ministries such as: Letter of the Ministry of Public Works / local Department of Public Works related to the building cost calculation requirement of the state building or related for the Procurement of Construction / Building;
4. Permission of the Minister of Finance for a change from the previous single year become multi-year with the condition of force majeure, or non-force majeure;
5. Permission of the Minister of Finance (for multi-year contracts above Rp10 Billion) or the minister / head of the institution (for multi-year contracts up to Rp 10 Billion)
6. Permission of the Minister of Finance for the extension of the contract due to delays in the completion of multi-year contracts (force majeure or non-majeure);
7. BPK Audit Result (optional), for the rest of the job which is applied for approval of a multi-year contract extension.

For Procurement of Other
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Assets (eg: Department Vehicle / Patrol Boats)
1. Letter from the Technical Ministry, among others: the Ministry of Transportation, or the Ministry of Defense (equipped with special weapons);
2. SK stipulation of the Menpan-RB (for new satker);
3. Certificate, Vehicle Elimination Minutes;
   ➢ For Building Renovation Letter from the Ministry of Public Works / local PU Department related to the calculation requirement of state building renovation cost / related building.
   ➢ For BMN Maintenance
   1. PMK on Standard Input Costs;
   2. Analysis of Price Fairness;
   3. Simak BMN data to determine broad, amount, and conditions of BMN.

TESTING ON THE SUITABILITY OF RKA-K / L WITH RENJA, AND RKP

Objective: to test the suitability of programs, activities and performance targets in RKA-K / L proposed by each unit echelon I with RKP, and Renja-K / L.

<table>
<thead>
<tr>
<th>NO.</th>
<th>WORK STEPS OF RKA-K/L REVIEW</th>
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<tr>
<td></td>
<td>The Steps of RKA-K / L Review</td>
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</tr>
<tr>
<td>1</td>
<td>Obtain RKP and Renja-K / L.</td>
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<tr>
<td>2</td>
<td>Ensure the consistency of inclusion programs, activities, performance targets, performance indicators activity, and output in the RKA-K / L with Renja-K / L and RKP.</td>
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<tr>
<td>3</td>
<td>Ensure the value of (Rp) activity that are national priorities in the RKA-K / L is not lower than the value of (Rp) activity based on Renja-K / L.</td>
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<td>4</td>
<td>Make Conclusion.</td>
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</table>

SUITABILITY TEST OF TOTAL CEILING AND FUNDING SOURCES DETAILS OF RKA-K / L

Objective: to test the suitability of the total ceiling and funding source details of RKA-K / L.
which recommended by each echelon I units with a budget ceiling and funding source detail in accordance with the provisions contained in the Verdict of the Minister of Finance.

<table>
<thead>
<tr>
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<td>The Steps of RKA-K / L Review</td>
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<tr>
<td>1.</td>
<td>Obtain the Verdict of the Minister of Finance on budget ceiling and details of the source of funds.</td>
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<tr>
<td>2.</td>
<td>Ensure the total ceiling and details of the source of funds in RKA-K / L has been according with budget ceiling and the details of the source of funding based on the Ministry of Finance.</td>
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<tr>
<td>3.</td>
<td>For RKA-K / L (adjustment), make sure the Adjustment of RKA-K / L with results of the discussion that has been approved by the House (only for adjustments that fund new initiatives).</td>
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<td>4.</td>
<td>Make Conclusion.</td>
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**TESTING ON THE SUITABILITY OF EXPENDITURE**

Objective: to ensure that the budget allocation in accordance with the type of expenditure (specific property and capital expenditure)

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<tr>
<th>NO.</th>
<th>WORK STEPS OF RKA-K/L REVIEW</th>
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<td>The Steps of RKA-K / L Review</td>
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<tr>
<td>1.</td>
<td>Obtain TOR, RAB, and RKA-K / L.</td>
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<td>2.</td>
<td>Ensure that the budget allocations are in accordance with the type of expenditures.</td>
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<td>3.</td>
<td>Make Conclusion.</td>
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**TESTING ON THE SUITABILITY OF STANDARD COST INPUT / OUTPUT**

Objective: to test the suitability of Standard Cost Input / Output of the provision that contained in the Regulation of the Minister of Finance.

<table>
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<tr>
<th>NO.</th>
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<td>The Steps of RKA-K / L Review</td>
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<tr>
<td>1.</td>
<td>Obtain RKA-K / L, KMK SBM / SBK</td>
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<tr>
<td>2.</td>
<td>Ensure that the unit price on the paperwork details of RKA-K / L have been referring to the SBM or SBK. If the unit price above the SBM, make sure it is supported with the price fairness analysis,</td>
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</table>
3. Make Conclusion.

TESTING ON THE COMPLETENESS OF DATA SUPPORT RKA-K / L (TOR, RAB, AND OTHER SUPPORTING DATA)

Objective: to test the completeness of the data supporting of RKA-K / L (TOR, RAB, and other supporting data) as well as the suitability of the data between the TOR, RAB, and other supporting data with the RKA-K / L.

<table>
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<th>WORK STEPS OF RKA-K/L REVIEW</th>
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<td>The Steps of RKA-K / L Review</td>
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</table>

1. Obtain TOR, RAB, and other supporting data (e.g., approval from the Ministry of Public Works, price list, etc.)

2. Ensure that entire activity output has been supported by the supporting data in the form of TOR, RAB, and other supporting data.

3. Ensure that values listed in the TOR, RAB, other supporting data, and RKA-K / L there is compliance of value (Rp).

4. Make Conclusion.

WORK PROGRAM OF RKA-K / L REVIEW ON BUDGET ALLOCATION RELATED TO THE PROCUREMENT OF STATE FOR BUILDING / CONSTRUCTION

Objective: to ensure that the procurement plans of buildings / construction:
- Comply with the plan requirement;
- Have to consider the availability of the budget and have noticed the availability of BMN on the K / L;
- Comply with the provisions of the Standard Cost; and
- Has Been Equipped with supporting documents.

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<thead>
<tr>
<th>NO.</th>
<th>WORK STEPS OF RKA-K/L REVIEW</th>
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<td>The Steps of RKA-K / L Review</td>
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1. Ensure the suitability between TOR and RAB with the procurement plan.

2. Examining whether SPTJM have loaded:
   a. Statement has fulfilled the technical feasibility; and
   b. Availability of fund for the implementation of Multi-Year Contract that is not an additional to ceiling (on top).

3. Specifically for multi-year
contracts, verify whether the request of multi-year contracts have been approved by:
   a. Minister of Finance for value that above Rp10 Billion;
   b. minister / head of the institution for value up to Rp10 Billion.

4. For work that require exemption / land acquisition such as infrastructure development work that require land acquisition / land in large quantities, such as: airports, ports, roads, irrigation, electricity transmission, and rail, make sure whether SPTJM has been attached with:
   a. Statement that the user will complete the procurement budget / land acquisition / land as sumultan with the infrastructure development work in Multi-Year Contract period;
   b. Statement that the User Budget will keep the activities as planned;
   c. Statement that all expenses incurred as a result of delays in completion of the work caused by the delay in completion of the acquisition / land acquisition / land cannot be charged to the APBN, except based on court decisions that have permanent legal force.

5. Verify whether there is calculation requirement of construction cost / building renovation / state building or a similar building from the Ministry of Public Works or the local Department of Public Works in accordance with the provisions contained in the Regulation of the Minister of Public Works No. 45/PRT/M/2007 on Technical Guidelines Development State Building.

6. Verify whether there is analysis requirement on the procurement
7. Ensure that the supporting documents submitted are:
   a. Packed with coverage of type and stage of the activities / work as a whole, the period of work that will be completed, and a summary of the estimated budget requirements per year;
   b. It is not allowed to contain documents that show the name of the prospective participant and / or a potential auction winner.

8. Make Conclusion.

**WORK PROGRAMME OF RKA-K / L REVIEW ON BUDGET ALLOCATION RELATED TO THE PROCUREMENT OF STATE PROPERTY FOR LAND**

Objective: to ensure that the work plan and budget for land acquisition have:
- Comply with the plan requirements;
- Has been considering the availability of the budget and have noticed that there is availability of BMN on Ministry / Institution; and
- Has been equipped with supporting documents.

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<th>NO.</th>
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<tr>
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<td>The Steps of RKA-K / L Review</td>
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<tr>
<td>1.</td>
<td>Obtain and study the Land Acquisition Planning Document created by satker, check whether the land acquisition plan has been based on the proposed User Proxy Property and consider the availability of existing BMN at the State Ministry / Institution</td>
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<td>2.</td>
<td>Ensure suitability of TOR, RAB, and SPTJM with land acquisition planning document.</td>
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<tr>
<td>3.</td>
<td>Ensure suitability of operational cost and support cost as well as compensation with the standard fee in accordance with the provision contained in the PMK 13/PMK.02/2013 on Operational Cost and Implementation Supporting Cost of Land Acquisition For Development of Public Interest That Originated from APBN.</td>
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<td>4.</td>
<td>For multi-year contract, check whether the application of multi-year contract has been approved:</td>
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5. Make Conclusion.

WORK PROGRAM OF RKA-K / L REVIEW ON PROCUREMENT OF MOTOR VEHICLES
Objective: to determine whether the procurement of service vehicles in accordance with requirement.

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<th>NO.</th>
<th>WORK STEPS OF RKA-K/L REVIEW</th>
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<td>The Steps of RKA-K / L Review</td>
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<tr>
<td>1.</td>
<td>Compare the amount of service vehicles owned by satker as well as its condition in SIMAK BMN, with amount of positions in the organizational structure of those working unit.</td>
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<td>2.</td>
<td>For new satker, ensure there is a Verdict Letter of Menpan-RB on establishment of new satker.</td>
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<td>3.</td>
<td>For the replacement of damaged vehicles that are economically cost large fee henceforth should be eliminated from the inventory list and maintenance costs is not proposed, ensure there is a Certificate in the form of Elimination Minutes / Vehicle Auctions.</td>
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<td>4.</td>
<td>For the procurement of motor vehicles that limited, ensure whether there is a license from the minister / head of the institution.</td>
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<td>5.</td>
<td>Make Conclusion.</td>
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WORK PROGRAM REVIEW OF RKA-K / L ON BUDGET ALLOCATION RELATED TO PROCUREMENT OF STATE PROPERTY FOR SHIP

Purpose: to determine whether the budget allocation:
- Comply with the plan requirements;
- Has been considering the availability of the budget and have noticed that there is BMN availability on State Ministry / Institution;
- Comply with the provisions of the Standard Cost; and
- Has been equipped with supporting documents.

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<tr>
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<td>The Steps of RKA-K / L Review</td>
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<tr>
<td>1.</td>
<td>Perform a review of the appropriateness of the TOR and RAB documents.</td>
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2. Carefully whether the procurement of the ship has been supported by the technical opinion of the related Ministry.

3. For multi-year contract, check whether the request of the multi-year contract has been approved by:
   a. Minister of Finance for value above Rp10 Billion;
   b. minister / head of the institution for value up to Rp10 Billion.

4. Make Conclusion.

WORK PROGRAM OF RKA-K / L REVIEW ON BUDGET ALLOCATION FOR MAINTENANCE OF MOTOR VEHICLE / SHIP
Objective: to determine whether the cost of maintenance of official vehicle / ship in accordance with the amount of service vehicle / ship and standard cost.

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<th>NO.</th>
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<tr>
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<td>The Steps of RKA-K / L Review</td>
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</tr>
<tr>
<td>1.</td>
<td>Perform review of the appropriateness TOR and RAB document.</td>
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<tr>
<td>2.</td>
<td>Perform testing suitability of vehicle maintenance costs by the number of official vehicles whose condition was not severely damaged according to SIMAK-BIN.</td>
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<tr>
<td>3.</td>
<td>Perform testing conformance of vehicle maintenance cost with the standard cost.</td>
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<td>4.</td>
<td>Make Conclusion.</td>
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WORK PROGRAM REVIEW RKA-K / L ON THE RENOVATION OF CONSTRUCTION / BUILDING
Purpose: to determine whether Renovation Cost of Construction / Building in accordance with the Standards Unit Price of Construction / State Building.

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<tr>
<td>1.</td>
<td>Perform suitability review on TOR and RAB with building renovation plans.</td>
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<tr>
<td>2.</td>
<td>a. Make sure the renovation of the building / state buildings have been equipped with calculation of required renovation cost of building / state building or similar</td>
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</table>
b. Make sure the renovation of the building / state buildings have been equipped with calculation of required renovation cost of building / state building or similar building from the local planner’s consultants and SPTJM KPA local representative office for the renovation work of the building / state buildings located abroad (representative office) that does not change the structure of the building. (Information on the building structure change is described in the document).

3. Make Conclusion.

WORK PROGRAMME OF RKA-K / L REVIEW ON BUDGET ALLOCATION FOR MAINTENANCE OF THE BUILDING THAT OCCUPIED TOGETHER

Objective: to ensure that the maintenance costs of buildings that are used together with no duplication budgeting.

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<tr>
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<tr>
<td>1.</td>
<td>Perform review on the appropriateness TOR and RAB document</td>
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<tr>
<td>2.</td>
<td>Perform test by comparing the building area contained in the TOR and RAB for building maintenance cost allocation that was used together with the data in SIMAK-BIN</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Perform testing suitability of the building and maintenance costs of the building with Standard Cost provisions.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>4.</td>
<td>Perform analysis of whether there</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
is duplication of maintenance costs on buildings that was used together.

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>5.</td>
<td>Make Conclusion.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE**

This work program review is the least step that can be developed in accordance with the needs and organization business processes of each K / L.
5. FORMAT OF RKA-K / L NOTE REVIEW RESULTS

STATE MINISTRY / INSTITUTION .............................................. (1)
APIP ............................................................... (2)

NOTE REVIEW RESULT
ON RKA-K/L ....................................................... (3)
STATE MINISTRY / INSTITUTION .............................................. (4)
FOR FISCAL YEAR 20XX
MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIAN

NOTE RESULT REVIEW ON THE ECHELON I RKA-K / L ................................. (5)
STATE MINISTRY / INSTITUTION.................................................. (5)

| State Ministries / Institution ........................................ (7) |
| APIP ............................................................................. (8) |

Prepared by / Date ......................................................... (9)
Researched by / Date ....................................................... (10)
Approved by / Date ........................................................ (11)

Description Note Result of the Review
In relation with the assignment based on Assignment Letter of Inspector General of the
Ministry / Institution ............................. (12) Number ........ (13) date ...................... (14) 20XX to carry out the review of the on RKA-K / L echelon I .............................. (15)
Ministry / Institution ........................ (16) TA 20XX, with this we submit the note result review as follows:

GENERAL DATA
Indicative Ceiling of TA 20XX on echelon I unit ......................... (17) as much as RpXXX with
allocation detail per source fund and type of expenditure are as follows:

<table>
<thead>
<tr>
<th>Fund Source</th>
<th>Type of Expenditure (in thousands of rupiah)</th>
<th>Total (in thousands of rupiah)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pure Rupiah</td>
<td>Personnel Expenditure</td>
<td>Total Expenditure</td>
</tr>
<tr>
<td></td>
<td>Property Expenditure</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Capital Expenditure</td>
<td></td>
</tr>
<tr>
<td>PNBP</td>
<td></td>
<td>XXX</td>
</tr>
<tr>
<td>BLU</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PLN</td>
<td></td>
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<tr>
<td>HLN</td>
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<td>PDN</td>
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<tr>
<td>SBSN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>XXX</td>
</tr>
</tbody>
</table>
MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIAN

Based on KMK Number .............................................. (19) on the Determination of Budget Ceiling TA 20XX, can submit a Budget Ceiling of echelon I unit ........................................ (20) TA 20XX as much as RpXXX with the following details:

<table>
<thead>
<tr>
<th>Fund Source</th>
<th>Personnel Expenditure (in thousands of rupiah)</th>
<th>Property Expenditure</th>
<th>Capital Expenditure</th>
<th>Total (in thousand of rupiah)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pure Rupiah</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PNBP</td>
<td></td>
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<td>HLN</td>
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<td>PDN</td>
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<td></td>
</tr>
<tr>
<td>SBSN</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td>XXX</td>
</tr>
</tbody>
</table>

1. Compliance with the RKP and Renja-K / L

................................................................................................................................. (22).
Conclusion:
Based on review result, performance objective, duty and function of the RKA-K / L has (comply / not comply) with RKP and Renja-K / L

2. Compliance with the Budget Ceiling (for review of RKA-K / L on the preparation of RKA-K / L in July)

................................................................................................................................. (23).
Conclusion:
Based on the review result, budget ceiling per program has (comply / not comply) with RKA-K / L

3. Compliance with Budget Allocation (for review of RKA-K / L on the preparation of RKA-K / L in October)

................................................................................................................................. (24).
Conclusion:
Based on the review result, budget allocation per program has (comply / not comply) with RKA-K / L

4. Completeness of Supporting Documents

................................................................................................................................. (25).
Conclusion:
Based on the review result, supporting document (have / have not) complete.

5. Suitability of Maintenance Cost

................................................................................................................................. (26).
Conclusion:
### 6. Suitability of Procurement Cost

<table>
<thead>
<tr>
<th>Conclusion:</th>
</tr>
</thead>
<tbody>
<tr>
<td>.......................................................... (27).</td>
</tr>
</tbody>
</table>

### Correction / Repair that Have Not Been Done / Not Approved

<table>
<thead>
<tr>
<th>Recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td>.......................................................... (28).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chief Financial Officer E-1</th>
<th>Jakarta, ......................... (30) 20XX</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIP .......................... (33)</td>
<td>NIP .......................... (34)</td>
</tr>
<tr>
<td>NIP .......................... (34)</td>
<td>NIP .......................... (34)</td>
</tr>
</tbody>
</table>
Information:
1. Contain nomenclature K / L.
2. Contain nomenclature APIP.
3. Contain echelon I unit K / L that reviewed.
4. Contain nomenclature K / L.
5. Contain echelon I unit of K / L that reviewed.
6. Contain nomenclature K / L.
7. Contain nomenclature K / L.
8. Contain nomenclature APIP.
9. Contain short name of employee who prepare the CHR and its preparation date.
10. Contain short employee name and date that examined the CHR research.
   Contain short name of employee who approved the CHR and its date approval.
11. Contain nomenclature K / L.
12. Contain assignment letter number.
13. Contain the date of enactment.
14. Contain echelon I unit that reviewed.
15. Contain nomenclature K / L.
16. Contain echelon I unit that reviewed.
17. Contains expenditure detail and fund source based on the budget ceiling.
18. Contain KMK related to the Budget Ceiling enactment on relevant year.
19. Contain echelon I unit that reviewed.
20. Contains expenditure detail and fund source based on the budget ceiling.
21. Contain the description of the correspondence between performance goal, task and function between RKP, Renja-K / L, with program and activity on RKA-K / L.
22. Contain a description of the correspondence between RKA-K / L with Budget Ceiling based on the Ministry of Finance Verdict on Budget Ceiling K / L.
23. Contain the description of the correspondence between RKA-K / L with Budget Allocation based on letter of the Minister of Finance on Expenditure Policy Delivery and Budget Allocation K / L.
24. Contain the description of the program and activity per echelon I that have not equipped with supporting document so that it giving rise to the potential for budget blocking.
25. Contain the description of the review result of RKA-K / L on the cost of maintenance.
26. Contain the description of the review result of RKA-K / L on the cost of procurement.
27. Contain the description of the things that have not been corrected / repaired or not approved.
28. Contain the description of the recommendation proposed by the Reviewer Team of RKA-K / L on things that are not considered appropriate based on review that has been done.
29. Contain the date and month of CHR agreed upon.
30. Contain the name of Chief Financial of echelon I unit K / L.
31. Contain the NIP of Chief Financial echelon I unit K / L.
32. Contain the name of Technical Controller in the assignment.
33. Contain the NIP of Technical Controller in the assignment.
MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIAN

6. FORMAT OF REPORT REVIEW RESULT OF RKA-K / L

LOGO OF APIP

[NAMEOF K/L]
[NAMEOF APIP]

REPORT OF REVIEW RESULT
WORK PLAN AND BUDGET OF ECHELON I XXX
[NAME OF K/L]
FISCAL YEAR [......] (1)

NUMBER: LAP-....../....../20.....
DATE: [.................................]  (2)
## TABLE OF CONTENT

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Executive Summary (paragraph....(3) - ....(4))</td>
</tr>
<tr>
<td>2</td>
<td>Basic Law (paragraph....(3) - ....(4))</td>
</tr>
<tr>
<td>3</td>
<td>Review Objective (paragraph....(3) - ....(4))</td>
</tr>
<tr>
<td>4</td>
<td>Scope of the Review (paragraph....(3) - ....(4))</td>
</tr>
<tr>
<td>5</td>
<td>Methodology of the Review (paragraph....(3) - ....(4))</td>
</tr>
<tr>
<td>6</td>
<td>Overview (paragraph....(3) - ....(4))</td>
</tr>
<tr>
<td>7</td>
<td>Description of Review Result (paragraph....(3) - ....(4))</td>
</tr>
<tr>
<td>8</td>
<td>Appreciation (paragraph....(3) - ....(4))</td>
</tr>
</tbody>
</table>

**Appendix:**

Review Notes Result (CHR)
REPORT REVIEW RESULT OF WORK PLAN AND ECHELON I BUDGET XXX
KEMENTERIAN NEGARA/LEMBAGA (RKA-K/L) [NAMA K/L]
FISCAL YEAR 20XX

1. EXECUTIVE PLAN [Contain General Summary of the Report Review Result]

Work Plan and Budget of the State Ministry / Institution (RKA-K / L) after the annual financial plan document of State Ministry / Institution (K / L) that prepared according to the Budget Division of State Ministry / Institution (BA K / L). Preparation cycle of RKA-K / L began with revenue toward national development policy and priority by the President, who will be the basis for consideration in the preparation of the Government’s Work Plan (RKP). Based on this determination, the K / L to evaluate baseline (base number) and propose new initiative. Finance Minister further stipulate Budget Ceiling K / L for the preparation of RKA-K / L. Minister / head of the institution formulate RKA-K / L based on Budget Ceiling that predetermined by Finance Minister and Renja-K / L.

As per leader instruction, [name of APIP K / L] conduct review of RKA-K / L [Name of echelon I K / L] for Fiscal Year 20XX. Review conducted during the preparation of RKA-K / L by the State Ministry / Institution after the enactment of the budget ceiling K / L (June / July); and adjustment of RKA-K / L by K / L after obtaining budget allocation (September / October).

Based on a review of RKA-K / L that has been conducted, we can conclude the following things:

1) [.....];
2) [.....];
3) [.....];
4) etc. (6)

From the results of RKA-K / L review mentioned above, [name of constituent units RKA-K / L] has made improvement to [contain improvement that have been made on the review result of RKA-K / L].

[name of constituent unit RKA-K / L] has been suggested to make improvement on [contain improvement that have been made on the review result of RKA-K / L].

2. LEGAL BASIS [Contain basis legal on the implementation of RKA-K / L review]
a. Circular Letter of Minister of State for Administrative Reform and Bureaucratic Reform Number 7 Year 2012 on Oversight Improvement in framework of Property Expenditure Saving Usage and Official Expenditure in the State Apparatus Area.
b. Regulation of the Minister of Finance number ....... (7)

3. REVIEW OBJECTIVE [Contain the objective on the activity of RKA-K / L review]
The objective of the implementation of RKA-K / L review [Name echelon I K / L] TA 20XX is to provide limited assurance regarding the accuracy, reliability, and
validity of information RKA-K / L in accordance with the RKO, Renja-K / L, and the Budget Ceiling also conformance with the standard cost, budgeting principle and include the supporting document of RKA-K / L.

4. SCOPE [Contain the scope of the review activity of RKA-K / L]

The scope of RKA-K / L review is testing on the preparation of the document which is an annual financial plan in the form of RKA-K/L. The scope of RKA-K / L review includes limited testing on source document, but does not include testing on the internal control system which is usually carried out in an audit.

5. METHODOLOGY OF THE REVIEW [Contain the method used in the review of RKA-K / L and basic implementation of the review of RKA-K / L]

a. Review of RKA-K / L [Name echelon IK / L] TA 20XX carried out in accordance with [Regulation of APIP K / L] No. [.... (8)] and refers to the Regulation of the Minister of State for Administrative Reform No. PER/05/M.PAN/03/2008 on Apparatus Audit of Internal Control Standards Administration (APIP).

b. Review of RKA-K / L is implemented using methodology by collecting and reviewing the financial plan document data as well as interview with the officers / official that associated with preparing process of RKA-K / L [Name Echelon I K / L] TA 20XX..

c. Review of RKA-K / L carried based on Assignment Letter [Name Position of Chief APIP K / L] No. [.... (9)] date [.... (10)], with the following team composition:

| Quality controller | : [....] | NIP [....] |
| Technical Controller | : [....] | NIP [....] |
| Team Leader | : [....] | NIP [....] |
| Team Member | : 1. [....] | NIP [....] |
| | : 2. [....] | NIP [....] |
| | : 3. [....] | NIP [....] |
| | : 4. ..etc. |

Review of RKA-K / L [Name echelon I K / L] TA 20XX held from [.... (12)] to [.... (13)].
6. OVERVIEW [Contain drafting process and mechanism of RKA-K / L based on the budget ceiling of K / L and the name of the programs K / L and the total of budget ceiling].

GENERAL DATA
Indicative Ceiling TA 20XX on echelon I unit [........ (14)] as much as Rp [........ (15)] with detail of allocation per source of fund and type of expenditure as follows:

<table>
<thead>
<tr>
<th>Fund Source</th>
<th>Type of Expenditure (in thousands of rupiah)</th>
<th>Total (in thousand of rupiah)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pure Rupiah</td>
<td>Personnel Expenditure</td>
<td>Total (in thousand of rupiah)</td>
</tr>
<tr>
<td>PNBP</td>
<td>Property Expenditure</td>
<td></td>
</tr>
<tr>
<td>BLU</td>
<td>Capital Expenditure</td>
<td></td>
</tr>
<tr>
<td>PLN</td>
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<tr>
<td>HLN</td>
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<td>PDN</td>
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<td>SBSN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on KMK number [............. (17)] on Stipulation of Budget Ceiling FY 20XX, can be submitted Budget Ceiling echelon I unit [............. (18)] FY 20XX RP [............. (19)] with the following detail:

<table>
<thead>
<tr>
<th>Fund Source</th>
<th>Type of Expenditure (in thousands of rupiah)</th>
<th>Total (in thousand of rupiah)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pure Rupiah</td>
<td>Personnel Expenditure</td>
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<tr>
<td>PNBP</td>
<td>Property Expenditure</td>
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<td>Capital Expenditure</td>
<td></td>
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<tr>
<td>PLN</td>
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<tr>
<td>HLN</td>
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<tr>
<td>PDN</td>
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<tr>
<td>SBSN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. [Contain Formulation Process of RKA-K / L]
b. [Contain Mechanism Preparation of RKA-K / L Based on Budget Ceiling K / L]
c. RKA-K / L Activity [Name echelon I of K / L in accordance Renja-K / L, that is:

<table>
<thead>
<tr>
<th>Code</th>
<th>Activity</th>
<th>Objective of Activity / Event Performance indicator (CCI)</th>
<th>Priority (N/B/0)</th>
<th>Total of Rupiah</th>
</tr>
</thead>
<tbody>
<tr>
<td>....</td>
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<td>....</td>
<td>....</td>
</tr>
</tbody>
</table>
7. REVIEW DESCRIPTION [Contain description of review result of RKA-K / L]

1) [....];
2) [....];
3) [....];
4) etc.

8. APPRECIATION [Contain appreciation given to the object of Review RKA-K / L]

[Name APIP K / L] to express gratitude for the help and cooperation of all official / employee on [...... (23)] on willingness to provide the data / documents that required, so it can support the implementation activity of RKA-K / L review [Name of echelon I K / L] for Fiscal Year 20XX.

Jakarta, ........................ 20XX (24)
[APIP K/L Official]

Name [...... (25)]
Name [...... (26)]
Information:
1. Contain Fiscal Year On RKA-K / L that reviewed.
2. Contain Report number and Report Date.
3. Contain initial paragraph number for each description of LHR.
4. Contain end paragraph number for each description of LHR.
5. Contain page number where there is initial paragraph description for each LHR.
6. Contain summary of the results review of RKA-K / L.
7. Contain PMK regarding the preparation instruction and review of RKA-K / L.
8. Contain rule regarding the Standard Review that applied on each APIP-K / L.
9. Contain the Letter Assignment number to carry out the review of RKA-K / L.
10. Contain the date of the Letter Assignment.
11. Contain composition, name, and NIP of the Review Team RKA-K / L.
12. Contain the commencement date of the assignment review of RKA-K / L.
13. Contain the end date of the assignment review of RKA-K / L.
14. Contain the name of the echelon I that reviewed.
15. Contain the budget allocation total based on the indicative ceiling on echelon I (in rupiah).
16. Contain the detail of expenditure and source of fund based on the indicative ceiling.
17. Contain KMK number on Budget Ceiling determination.
18. Contain the name of the echelon I that reviewed.
19. Contain the budget allocation total based on the budget ceiling on echelon I (in rupiah).
20. Contain detail of expenditure and source of fund based on budget ceiling.
21. Contains Code, Activities detail, Target Activity, Priority Type (N = National Priority, B = Priority Sector, O = Not Priority), and the amount of rupiah on each activity.
22. Contain detail on result of RKA-K / L review.
23. Contain the name of the echelon I that reviewed.
24. Contain the date and month of approval LHR preparation.
25. Contain the official name of APIP K / L who is responsible for the review result of RKA-K / L.
26. Contain the official NIP of APIP K / L who is responsible for the review result of RKA-K / L.

Copy based on the original

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

GENERAL BUREAU CHIEF on behalf of
HEAD OF ADMINISTRATION MINISTRY

MUHAMAD CHATIB BASRI

GIARTO
NIP 195904201984021001