

THIRD AMENDMENT TO REGULATION OF DIRECTOR GENERAL OF TREASURY NUMBER PER-57/PB/2010 CONCERNING PROCEDURE FOR ISSUING INSTRUCTION LETTER FOR PAYMENT AND FOR CASHING FUND

**(Regulation of the Director General of Treasury Number
PER-40/PB/2016, dated October 12, 2016)**

WITH THE BLESSING OF THE ONE AND ONLY GOD

DIRECTOR GENERAL OF TREASURY,

Considering:

- a. Whereas, mechanism for issuing Instruction Letter for Payment and Instruction Letter for Cashing fund are governed in Regulation of the Director General of Treasury Number PER-57/PB/2010, concerning Procedure for issuing Instruction Letter for Payment and Instruction Letter for Cashing fund as lately amended by Regulation of the Director General of Treasury Number PER-88/PB/2011;
- b. Whereas, for efficient implementation of Budget, it is necessary to re-govern procedure for issuing Instruction Letter for Payment and Instruction Letter for Cashing fund.
- c. Whereas, based on the consideration referred to in letter a and letter b, it is necessary to stipulate Regulation of the Director General of Treasury concerning Third Amendment to Regulation of the Director General Treasury Number PER-57/PE/2010, concerning procedure for issuing Instruction Letter for Payment and Instruction Letter for Cashing fund;

In view of:

Regulation of the Director General of Treasury Number PER-57/PB/2010, concerning Procedure for issuing Instruction Letter for Payment and Instruction Letter for Cashing fund as lately amended by Regulation of the Director General of Treasury Number PER-88/PB/2011;

DECIDES:

To stipulate:

REGULATION OF THE DIRECTOR GENERAL OF TREASURY CONCERNING THIRD AMENDMENT TO REGULATION OF THE DIRECTOR GENERAL OF TREASURY NUMBER PER-57/PB/2010 CONCERNING PROCEDURE FOR ISSUING INSTRUCTION LETTER FOR PAYMENT AND INSTRUCTION LETTER FOR CASHING FUND.

Article I

Some provisions in Regulation of the Director General of Treasury Number PER-57/PB/2010, concerning Procedure for issuing Instruction Letter for Payment and Instruction Letter for Cashing Fund as lately amended by Regulation of the Director General of Treasury Number PER-88/PB/2011, have amended so as to read as follows:

1. Add one figure, namely figure 12 to the provisions in provisions in Article 1 so that Article 1 now reads as follows:

Article I

What is meant in this Regulation of the Director General by:

1. Questionnaire for Budget implementation hereinafter referred to as DIPA shall be document pertaining to Budget implementation used as reference by Budget User in exercising Administration activity in implementing State Revenue and Expenditure Budget.
2. Service Office of State Treasury, hereinafter referred to as KPPN shall be vertical instrument of the Directorate General of Treasury authorized the power and State General Treasurer to carry out the function of Authorized State General Treasurer.
3. Work Unit hereinafter referred to as Satker shall be Organization within the State Ministry / Institution or unit of Regional Administration Organization carrying out activity of the State Ministry / Institution and having the authority and responsibility on Budget use.

4. Authorized Budget User, hereinafter referred to as Authorized PA, shall be official that is authorized the Power as Budget User to carry out the authority and responsibility on Budget Use within the State Ministry / Institution concerned.
5. Authorized Signer of Instruction Letter for Payment, hereinafter referred to as PPSPM shall be Official granted the authority by Budget User / Authorized PA to review any request for payment and issue Instruction for Payment.
6. Instruction Letter for Payment, hereinafter referred to as SPM shall be document issued by PPSPM to cash fund originating from DIPA.
7. Application of Salary of Civil Servant (PNS) of Central Government, hereinafter referred to as GPP shall be application of computer program provided by the Directorate General of Treasury and used to process Employees Expenditure administration.
8. Instruction Letter for Cashing Fund, hereinafter referred to as SP2D shall be Instruction Letter duly issued by KPPN at Authorized State General Treasurer to exercise expenditure on account of State Revenue and Expenditure Budget (APBN) based on SPM.
9. Computer Data File, hereinafter referred to as ADK shall be data file in softcopy stored in digital storage media.
10. Identity Card of Satker officer, hereinafter referred to as KIPS shall be card indicating the identity of the officer appointed by Authorized PA delivering SPM and picking-up SP2D.
11. Official Document Delivery Service, hereinafter referred to as document delivery service shall be service company holding official license on document / goods delivery services.
12. Financial Application System Agency, hereinafter referred to as SAKTI shall be application duly established to support implementation of Treasury System and State Budgeting within Agency level cover-

ing budgeting module, commitment module, payment module, treasury module, supply module, fixed asset module, accountancy module and reporting module utilizing human resource and information technology.

2. Provisions in Article 4 have been amended so as to read as follows:

Article 4

- (1) PPSPM shall issue SPM utilizing application at Satker of the latest version provided by the Directorate General of Treasury.
- (2) Issue of SPM for Satker that still fails to implement SAKTI shall utilize mechanism based on the provisions in Regulation of the Minister of Finance governing procedure for payment in the implementation of State Revenue and Expenditure Budget.
- (3) Issue of SPM for Satker that has implemented SAKTI shall be based on the provisions in Regulation of the Minister of Finance governing implementation of SAKTI.

3. Provisions in Article 5A have been amended, so as to read as follows:

Article 5A

- (1) The provision governed in Article 5 paragraph (2) and paragraph (3) may be exempted by the Head of Regional Office of the Directorate General of Treasury based on request for dispensation from Authorized PA.
- (2) The request for dispensation referred to in paragraph (1) must be supported by data in the form of:
 - a. list of Satker employees issued by RIPS during the current Budget Year;
 - b. Name, status of employee, and terms of office of employee proposed for RIPS issue;
 - c. Composition of Civil Servants and non-civil servants at Satker (in the case of request for dispensation as governed in the provision in Article 5 paragraph (2)); and/or

d. Total number of SPM issued each month and estimated total number of SPM each month in the current Budget Year (in the case of request for dispensation from the provision as governed in Article 5 paragraph (3)).

- (3) The Head of Regional Office of the Directorate General of Treasury shall review any request for dispensation as referred to in paragraph (2).
- (4) Based on the examination referred to in paragraph (3), the Head of Regional Office of the Directorate General of Treasury may grant dispensation for appointment of officer for delivering SPM and picking-up SP2D using the format as governed in Attachment to this Regulation of the Director General of Treasury.
- (5) The dispensation referred to in paragraph (4) is official, while the responsibility on appointment of officer for delivering SPM and picking-up SP2D including the consequence of such appointment remains on the hands of Satker / Authorized PA.
- (6) The term of dispensation referred to in paragraph (5) is valid only once in particular Budget Year.

4. Provision in Article 7 has been amended so as to read as follows:

Article 7

- (1) Particularly for SPM on Excess Tax (SPM-KP), SPM on Excess Tax on Land and Construction (SPM-KPBB), SPM on Excess Customs (SPM-KB), SPM on Excess Excise (SPM-KC), and SPM on Interest Compensation (SPM-IB) must be submitted to KPPN personally by the officer delivering SPM possessing RIPS, within two (2) working days at the latest as of the date the SPM is issued.
- (2) KPPN shall examine and test the SPM referred to in paragraph (1) based on Regulation of the Minister of Finance that governs procedure for payment in implementing State Revenue and Expenditure Budget without confirming it to the issuer of SPM.

5. Provision in Article 8 has been amended, so as to read as follows:

Article 8

(1) Mechanism for issuing SP2D by KPPN shall be based on the Regulation of the Minister Finance that governs implementation of the system of State Treasury and Budget.

(2) Particularly for SP2D on SPM as referred to in Article 7 paragraph (1) shall be issued within two (2) working days as of the date the comprehensive and authentic SPM is received.

6. Attachment-I and Attachment-II to this Regulation of Director General of Treasury Number PER-88/PB/2011 are hereby deleted.

Article II

This Regulation of Director General takes effect on the date it is stipulated.

Stipulated in Jakarta

Dated October 12, 2016

DIRECTOR GENERAL OF TREASURY

sgd.

MARWANTO HARJOWIRYONO

ATTACHMENT

**FORMAT OF DISPENSATION LETTER FOR APPOINTMENT OF
OFFICER FOR DELIVERING SPM AND PICKING- UP SP2D**

LETTERHEAD

Number: 20....

Status : Urgent

Subject: Dispensation on Appointment of Officer for Delivering
SPM and Picking-up SP2D

Authorized Budget User

Work Unit (Satker Code.....)

Referring to your letter Number..... dated ,, pertaining to, we hereby inform you as follows:

1. With due observance of Regulation of the Director General of Treasury Number PER-.... /PB/2016 concerning Third Amendment to Regulation of the Director General of Treasury Number PER-57/PB/2010, concerning Procedure for issuing Instruction Letter for Payment and Instruction Letter for Cashing fund.
2. Considering the (limited number of Civil Servants and the number of SPM to be issued *) at your Work Unit or Satker, for smooth process of fund casing, dispensation is (appointment of officer for delivering SPM and pick up the SP2D and non-Civil Servant instrument / additional offer for SPM delivery and pick up SP2D*) in total number of (in words) person on behalf of name..... , employee / staf of
3. The nature of this dispensation official, while the responsibility on appointment of Officer delivering SPM and picking up SP2D including such appointment stays with the Satker/Authorized Budget User.
4. Pertaining to this dispensation, either of the requirements on application for dispensation, as one of the requirements for applying for issue of KIPS, you are obliged to submit Statement Letter stating that Author-

rized Budget User is responsible for any loss suffered by the State arising from unauthentic and/or faked SPM submitted to the Service Office of State Treasury (KPPN).....

5. This dispensation is provided only for Budget Year

Thus for your guidance and thank you for your kind assistance.

Head of Office,

.....

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ID No.

Copied to:

Head of KPPN

*) choose / cross out if not required

DIRECTOR GENERAL TREASURY

sgd.

MARWANTO HARJOWIRYONO

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