

M E T A D A T A

0. CONTACT	
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1. BASIC INFORMATION	
1.1. Data Name	Central Government Operation
1.2. Status Update	July 2024
1.3. Regulatory/Legal Basis	<ul style="list-style-type: none">• Bank Indonesia (BI) is the central bank, in accordance with the mandate of the Bank Indonesia Act (No. 23) of 1999 as amended several times, most recently by Act No. 4 of 2023 concerning Financial Sector Development and Strengthening (P2SK).• Under prevailing BI regulations, quality statistics are required to support policymaking at Bank Indonesia towards realizing the vision, missions, and strategies of Bank Indonesia.• In accordance with the Public Information Disclosure Act, all public information is open and accessible to all Public Information Users. In the context of managing and providing Public Information, Bank Indonesia as a Public Institution – Non-Ministerial Government Agency (LN-LPNK) provides statistics that are available to the public.
1.4. Data Confidentiality	<ul style="list-style-type: none">• Bank Indonesia must maintain the confidentiality of data sources and individual data (survey results), as stipulated in the Bank Indonesia Act (No. 23) 1999.

- Bank Indonesia presents aggregate data that are open to the public. As a public institution, Bank Indonesia is committed to managing and maintaining public information disclosure in accordance with the Public Information Disclosure Act and other prevailing regulations.

1.5. Quality Management

- Bank Indonesia conducts periodic reviews to identify the measures necessary to maintain quality standards as required.
- Bank Indonesia publishes an Advance Release Calendar (ARC) as a management tool to control the timeliness of the statistics published.

2. PRESENTATION OF STATISTICS

2.1. Data Description

State Budget Revenue and Expenditure (Anggaran Pendapatan dan Belanja Negara-APBN) is the annual financial draft of the state government that is approved by the House of Representatives.

2.2. Concepts, Definitions, and Scope of the Data

Concept and definition

- State Revenue means the entitlement of the Central Government, which is recognized as the net wealth enhancer. It consists of Taxation Revenue, PNBPN Revenue, and Grant Revenue.
- Taxation Revenue is the overall government revenue comprising Domestic Taxation Revenue and International Commerce Tax Revenue.
- Domestic Revenue means the overall government revenues come from income tax, value-added tax, selling tax on luxurious goods, land and building tax, import tax, and other tax revenues.
- Revenue from the International Trade Tax means the overall state revenues come from the import and export duty revenue.

- Non-Tax State Revenue, hereinafter referred to as PNBP, means the overall state profit of the state-owned enterprises (BUMN), other PNBP, and revenue from the public service agencies (BLU).
- Grant Revenue means the overall state revenue in the form of foreign currency and/or foreign currency that is exchanged into Rupiah, in the currency of Rupiah, or in the form of goods, services, and securities obtained from grantmaking that need not be repaid and is not binding, either from domestic or international resources.
- State Expenditures are obligations of the central government, which are acknowledged as the deduction factor of state net wealth consisting of Central Government Expenditures and Regional Transfers.
- Central Government Expenditure by Organization means the expenditure of the Central Government allocated to the Ministry/ Institution and Budget Portion of the General State Treasurer.
- Central Government Expenditure by Function means the expenditure of the Central Government that is utilized to implement general services function, defense function, security and order function, economic function, environmental function, housing and public facility function, health function, tourism function, religion function, education function, and social protection function.
- Central Government Expenditure by Program means the expenditures of the Central Government that are allocated to attain a specific outcome in the Budget Ministry/Agency Section and the State General Treasurer Budget Section.
- Subsidy Management Program means the support provision in the form of budget allocation to the state-owned enterprise, state institution, or third party based on the prevailing law and legislation to provide the goods and services whose nature is strategic or vital for the interest of the public.
- Block Grants are the portion of the state budget used to finance the implementation of fiscal decentralization in the form of a balancing fund, regional incentive fund, special autonomy fund, and adjustment fund.

- Balancing Fund means the fund sourced from APBN revenue that is allocated to the regional government to finance the local government's need to implement fiscal decentralization. It consists of a general allocation fund and a special allocation fund.
- General Allocation Fund means the fund allocated in the state budget for the regions to be used in accordance with the local authorities to fund the region's needs in implementing decentralization.
- Revenue Sharing Fund, hereinafter referred to as DBH, is the fund sourced from APBN revenue that is allocated to the local government based on a certain percentage to finance the local government's implementation of decentralization.
- General Allocation Fund, hereinafter referred to as DAU, means the fund sourced from APBN revenue that is allocated to the local government with the aim of equity of inter-regional financial capability to finance the local government's needs in implementing decentralization.
- Special Transfer Fund means the fund allocated in the state budget to the regions with the aim of funding special activities, both physical and nonphysical, which are regional affairs.
- Special Allocation Fund, hereinafter referred to as DAK, means a fund sourced from the revenue of APBN that is allocated to a certain local government to assist in financing the special activity that is the local government's program and in accordance with the national priority.
- Regional Incentive Fund, hereinafter referred to as DID, is a fund allocated in the state budget for specific regions based on certain criteria to reward the achievement of specific performance.
- Special Autonomy Fund means the fund allocated to finance the implementation of special autonomy in certain regions as enacted in Law Number.
- 35 Year 2008 on the Establishment of the Government Regulation In Lieu Law Number 1 Year 2008 on the Amendment of Law Number 21 Year 2001 on the Special Autonomy for the Province of Papua becomes the Law and Law Number 11 Year 2006 on Aceh Government.

- Privileges Fund of the Special Region of Yogyakarta is an allocated fund for administering the privileges of the Special Region of Yogyakarta, as enacted in Law Number 13 Year 2012 on the Privileges of the Special Region of Yogyakarta.
- Rural fund means the fund allocated in the state budget for the rural village, which is transferred via the districts/cities budget and used to fund governance, development implementation, social development, and community empowerment.
- Budget Finance means any revenue that needs to be repaid, re-revenue from the previous budget year's expenditures, re-expenditure from the previous budget year's revenues, utilization of the surplus budget balance, and/or expenditures that will be re-obtained in either the concerned budget year or the next budget year.
- Domestic Finance means the overall finance revenues come from domestic banks or non-banks that consist of the revenue from forwarding loan installments, surplus budget balance, asset management profit, issuance of the net state bond, and domestic loans, deducted by the finance expenses that include Central State Investment, state capital participation, revolving fund, national development fund, and obligations arising due to Government collateral.
- Surplus occurs when the revenues and grants are greater than expenditures. A deficit occurs when the revenues and grants are lower than expenditures.
- Surplus Budget Finance, hereinafter referred to as SiLPA, means the surplus difference of the finance realization within one report period.
- Surplus Budget Balance, hereinafter referred to as SAL, means the accumulation of SiLPA and deficit budget financing (SiKPA) as of the previous budget year and the concerned budget year after closing, added by/deducted by the account correction.
- State Bonds, hereinafter referred to as SBN, include government security and government sharia securities.
- Government Security, hereinafter referred to as SUN, means a bond in the form of a promissory note in Rupiah or foreign currency whose interest and principal payment are guaranteed by the State of the Republic of Indonesia in accordance with the valid period.

- Government Shariah Securities, hereinafter referred to as SBSN or State Sukuk, means SBN issued based on the Shariah principles as the proof of participation portion toward the asset of SBSN, either in Rupiah or foreign currency.
- Undefined Status Government Aid, hereinafter referred to as BPYBDS, means the Government assistance in the form State Owned Property comes from APBN, which has been operated and/or utilized by BUMN based on the Minute of Handover and up to now they have been recorded in the financial report of the State Ministry/ Institution or at the BUMN.
- Government Investment Fund means the fund allocated by the Government to the Central Investment of the Government, state capital participation, and/or assistance fund to strengthen venture capital on revolving-based distribution, which is made to obtain economic, social, and other benefits.
- State Equity Participation, hereinafter referred to as PMN, means the fund of APBN allocated becomes the separated state wealth or the establishment of company resources or any other resources as the capital of BUMN and/ or other limited liability company and managed corporately, including the capital participation of the organization/ international financial institution and capital participation of other countries.
- Revolving funds are funds managed by the BLU for lending and revolve around the community/ institution with the aim of improving the people's economy and other purposes.
- Domestic Loan means any government loan obtained from a domestic lender that must be repaid according to certain requirements in accordance with the valid period.
- Guarantee Obligation shall be the obligation that potentially becomes the Government's burden due to the provision of a guarantee to the BUMN and/or local government-owned enterprise (BUMD) in that the concerned BUMN and/or BUMD fails to pay its obligation to the creditor in accordance with the loan agreement in order to implement the project with the Government and the infrastructure provider.

- Net Foreign Loan means overall loans come from the withdrawal of foreign loans, which consists of program loans and project loans deducted by loan forwarding and the payment of foreign loan installments.
- Program Loan means a loan obtained in cash whose withdrawal requires a certain condition that has been agreed upon by both parties, which is the Government and lenders, as the matrix policy or the implementation of certain activities.
- Project Loan means a foreign loan utilized to finance certain activities by the State Ministry/ Institution, including the loan that is forwarded to the local Government and/ or BUMN and should be paid back within certain requirements.
- Subsidiary Loan means a foreign or domestic loan received by the Central Government that is forwarded to the regional government and/or BUMN. It should be paid back with specific terms and conditions.
- Education Budget means the budget for the function of education that is budgeted through the State Ministry/Institution, budget allocation through the transfer to the regional government, and education budget allocation through the finance expenditure, including the salary of educator, but excluding the official service education, to finance the provision of education that is the responsibility of the Government.
- Percentage of the education budget means the comparison of education budget allocation to the total state budget expenditure.
- Fiscal Year 2016 means one year from January 1 until December 31, 2016.

Scope of the Data

The state budget covers the state revenues and expenditures planning for one fiscal year period (January 1 – December 31)

Data of Central Government Financial Operations consist of:

- Government Revenues and Grants
- Government Expenditures
- Surplus/Deficit
- Financing

A. Revenues and Grants, consist of:

- Domestic Revenues
- Grants

Domestic Revenues, consist of:

- Tax Revenues
- Non Tax Revenues

Tax Revenues

a. Domestic Taxes

Income Tax (Non-Oil & Gas, and Oil & Gas) Value Added Tax (VAT)

Land and Building Tax (Pajak Bumi dan Bangunan-PBB)

Duties on Land and Building Transfer (Bea Perolehan Hak atas Tanah dan Bangunan-BPHTB)

Excises Other Tax.

b. International Trade Taxes Import duty

Export duty

Non-Tax Government

a. Natural Resources (Sumber Daya Alam/SDA)

Oil

Gas

Other

b. Profit Transfers From SOE's (Badan Usaha Milik Negara-BUMN).

c. Revenue from Public Service Institution

d. Other Non Tax (Penerimaan Negara Bukan Pajak-PNBP)

B. Government Expenditures

- Central Government Expenditures
- Regional Budget expenditures (transfer to Region)

Central Government Expenditures

- Personnel
- Material expenditures
- Capital expenditures
- Subsidies
- Interest payment
- Social assistance
- Grant expenditures
- Other expenditures

Regional Budget expenditures (transfer to Region)

- Balanced Budget
 - Revenue Sharing Fund (Dana Bagi Hasil-DBH)
 - General Allocation Fund (Dana Alokasi Umum-DAU)
 - Special Allocation Fund (Dana Alokasi Khusus-DAK)
- Special Autonomy and adjustment fund
- Rural Fund

C. Deficit/Surplus

D. Financing :

- Domestic Financing
- Foreign Financing

Before 2005

Central Government Expenditures consist of:

- Current Expenditure
- Development Expenditure

Current Expenditures :

- Personnel Expenditure
- Goods and services
- Interest Payment
- Subsidies
- Others current Expenditure

Development Expenditure :

- Rupiah Financing

2.3. Units of Measurement

- Units: Billion
- Currency: Rupiah

2.4. Reference Period

Annually

3. SOURCE OF THE DATA

Ministry of Finance

4. METHODOLOGY

Central government transaction data are organized for analytical purposes using a system of definitions and classification in a manual on Government Finance Statistics, which includes Revenues, Expenditures, Surplus/Deficit, and Financing.

The Ministry of Finance compiled and published data on Central Government Operations for the public on an annual and semi-annual basis as part of its service to the public. The data on financial transaction realization of the government are recorded on a cash basis monthly that consists of all Central Government Budgets, including Ministry budgets and non-Ministry budgets, excluding non-budget central government operations and social security scheme) and have not been audited. Up to 1999/2000, the fiscal year begins on April 1 and ends on March 31. The fiscal year 2000 data starts on April 1 and ends on December 31. The period

of Government Financial Operations year 2001 onward begins on January 1 and ends on December 31.

5. DISSEMINATION

5.1. Dissemination Frequency

Annually

5.2. Timeliness

The central state budget is published the release of the Central Government Financial Report (Laporan Keuangan Pemerintah Pusat-LKPP).

5.3. Dissemination Policy

ARC (attached) will be disclosed every year on December.

5.4. Consistency

Validation and coordination with relevant parties are conducted periodically to achieve data consistency.

5.5. Data Revision

- The data are final when first disseminated.
- Changes in methodology are noted along the data with the new methodology published for the first time.

5.6. Dissemination Format

The data are presented in Excel and PDF format.

5.7. Documentation Accessibility

Data is accessible via the official Bank Indonesia website (<https://www.bi.go.id>)