

M E T A D A T A

BASIC INFORMATION	
1	Data Category : Central Government Operation (The State Budget)
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DATA DEFINITION	
<p>State Budget Revenue and Expenditure, hereinafter referred to as APBN, means the annual finances draft of state government which is approved by the House of Representative.</p> <p>State Revenue means the entitlement of the Central Government which is recognized as the net wealth enhancer consists of Taxation Revenue, PNBP, and Grant Revenue.</p> <p>Taxation Revenue means the overall government revenue that consists of Domestic Taxation Revenue and International Commerce Tax Revenue.</p> <p>Domestic Revenue means the overall government revenues come from the revenues of income tax, value added tax and revenue of the selling tax of luxurious good, land and building tax, import tax, and other tax revenues.</p> <p>Revenue of the International Trade Tax means the overall state revenues come from the revenue of import and export duty.</p> <p>Non-Tax State Revenue, hereinafter referred to as PNBP, means the overall state revenues that are received from the natural resources, Government's portion of the profit of the state owned enterprises (BUMN), other PNBP, as well as revenue from the public service agencies (BLU).</p> <p>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 good, service, and securities; which are obtained from the grantmaking that need not be repaid and does not binding, either from the domestic or international resources.</p> <p>State Expenditure means the obligation of the Central Government, which is</p>	

acknowledged as the deduction factor of state net wealth consists of the Central Government expenditure and Regional Transfer

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 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 expenditure of Central Government that is allocated to attain certain outcome on Section Budget Ministry / Agency 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 the third party based on the prevailing law and legislation to provide the goods and services whose nature are strategic or vital for interest of the public.

Block Grants mean the portion of the state budget for financing the implementation of fiscal decentralization in the form of balancing fund, regional incentive fund, special autonomy fund, and adjustment fund.

Balancing Fund means the fund sourced from the revenue of APBN that is allocated to the regional government to finance the need of local government for implementing fiscal decentralization, which consists of general allocation fund and 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 in order to fund the needs of the region in the implementation of decentralization.

Revenue Sharing Fund, hereinafter referred to as DBH, means the fund sourced from the revenue of APBN that is allocated to the local government based on certain number of percentage to finance the need of local government in implementing the decentralization.

General Allocation Fund, hereinafter referred to as DAU, means the fund sourced from the revenue of APBN that is allocated to the local government with the aim of equity of inter-regional financial capability to finance the need of local government in implementing the decentralization.

Special Transfer Fund means the fund allocated in the state budget to the regions with

the aim to fund special activities , both physical and nonphysical which is the regional affairs.

Special Allocation Fund, hereinafter referred to as DAK, means fund sourced from the revenue of APBN that is allocated to the certain local government for assisting in finance the special activity that is the program of the local government and in accordance with the national priority.

Regional Incentive Fund, hereinafter referred to as DID, means fund allocated in the state budget for specific regions based on certain criteria with the aim to reward the achievement of specific performance.

Special Autonomy Fund means the fund that is allocated for financing the implementation of special autonomy in certain region as enacted in the 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 means allocated fund for administration of 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 districts/cities budget and to be used to fund the governance, the implementation of development, social development, and community empowerment.

Budget Finances means any revenue that need to be repaid, re-revenue upon the previous budget year expenditures, re-expenditure upon the previous budget year revenues, utilization of the surplus budget balance, and/ or the expenditure that will be re-obtained on either the concerned budget year or the next budget year.

Domestic Finance means the overall finance revenues come from domestic bank or non-bank, which consists of the revenue of forwarding loan installment, surplus budget balance, asset management profit, issuance of the net state bond, domestic loan, deducted by the finance expenses that includes Central State Investment, state capital participation, revolving fund, national development fund, and obligation arise due to the Government collateral.

Surplus occurs when the revenues and grants are greater than expenditures.

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 Bond, hereinafter referred to as SBN, including the government security and government sharia securities.

Government Security, hereinafter referred to as SUN, means bond in the form of the promissory note in the currency of Rupiah or foreign currency whose interest and principal payment is guaranteed by the State of the Republic of Indonesia in accordance with the valid period.

Government Shariah Securities, hereinafter referred to as SBSN or it called State Sukuk, means SBN issued based on the shariah principles as the prove of participation portion toward the asset of SBSN, either in the currency of Rupiah or foreign currency.

Undefined Status Government Aid, hereinafter referred to as BPYBDS, means the Government assistance in the form State Owned Property come from APBN, which have 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 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 in corporate manner, including the capital participation to the organization/ international financial institution and capital participation to the other countries.

Revolving Fund means fund managed by the BLU for lent and revolved to the community/ institution with the aim to improve the people economic and other purpose.

Domestic Loan means any loan by the Government obtained from the domestic lender that needs to be repaid with the certain requirements, in accordance with the valid period.

Guarantee Obligation shall be the obligation that is potentially become the Government burden due to the provision of 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 Government and the infrastructure provider.

Net Foreign Loan means overall loans come from the withdrawal of foreign loan that consists of program loan and project loan deducted by loan forwarding and the payment of foreign loan installment.

Program Loan means the loan obtained in cash in which its withdrawal requires certain condition that has been agreed by the both parties which is Government and lenders as the matrix policy or the implementation of certain activity.

Project Loan means foreign loan utilized to finance certain activity by the State Ministry/ Institution, including the loan that is forwarded to the local Government and/ or BUMN that should be paid back in certain requirements.

Subsidiary Loan means foreign or domestic loan received by the Central Government, which is forwarded to the regional government and/ or BUMN that should be paid back with certain terms and conditions.

Education Budget means the budget on the function of education that is budgeted through the State Ministry/Institution, budget allocation through the transfer to regional government, and education budget allocation through the finance expenditure, including salary of educator, but exclude of the official service education, to finance the provision of education that is the responsibility of the Government.

Percentage of Education Budget means the comparison of education budget allocation towards the total state budget expenditure.

Fiscal Year 2016 means the period of 1 (one) year since the 1st January until 31st December 2016.

DATA COVERAGE

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

Coverage:

Data of Central Government Financial Operations consist of:

- A. Government Revenues and Grants
- B. Government Expenditures
- C. Surplus/Deficit
- D. Financing

A. Revenues and Grants, consist of:

- Domestic Revenues

- Grants

Domestic Revenue, 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*)

Grants

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 Authonomy 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
- Project Financing

Unit:

Data disseminated as Billion

Currency:

Rupiah

PUBLICATION PERIODICITY

Annually

TIMELINESS

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

ADVANCE RELEASE CALENDAR (ARC)

ARC (attached) will disclosed every year on December.

SOURCE OF DATA
Ministry of Finance
METHODOLOGY
<p>A central government transaction data are organized for analytical purpose using the system of definitions and classification in a manual on Government Finance Statistics, that includes Revenues, Expenditures, Surplus/Deficit, and Financing.</p> <p>The Ministry of Finance compiled and published data on Central Government Operations to the public annually and semi-annually basis as part of the service to the public. The data on financial transaction realization of the government are recorded on a cash basis monthly that consist of all Central Government Budget, including Ministry budget and non-Ministry budget 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 1st and ends on March 31st. The fiscal year 2000, data begins from april 1st and ends on December 31st. Period of Government Financial Operations year 2001 onward begins on January 1st and ends on December 31st.</p>
DATA INTEGRITY
<p>The data are final when first disseminated.</p> <p>Changes in methodology are noted along the data with the new methodology published for the first time.</p>
PUBLIC ACCESS TO DATA
<p>Data are disseminated on:</p> <ul style="list-style-type: none"> • BI Website (www.bi.go.id) • Indonesian Financial Statistics (SEKI in printed material and CD).