



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 160/PMK.07/2011

CONCERNING

IMPLEMENTATION OF FUND TRANSFER OF SPECIFIC ALLOCATION  
OF FISCAL YEAR 2011

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering
- a. that in terms of implementation and responsibility of fund transfer to regions which has been stipulated in Regulation of the Minister of Finance Number 126/PMK.07/2010 concerning the Implementation and Responsibility of Fund Transfer to Region;
  - b. that in Regulation of the Minister of Finance Number 126/PMK.07/2010, it has set that Report of Absorption Realization of Specific Fund Allocation Stage I or Stage II is submitted after the use of Specific Fund Allocation has reached 90% (ninety percent) of the receipt of Specific Fund Allocation to the previous stage;
  - c. that in accordance with Conclusion of Work Meeting of Budget Agency of the Regional House of People's Representatives of the Republic of Indonesia with the Government in Terms of Discussion Level I/Discussion of Bills on the Amendment of Act Number 10 Year 2010 concerning State Budget of Fiscal Year 2011 dated July 5, 2011 to July 22, 2011, the implementation of transmission of Specific Fund Allocation of Fiscal Year 2011 which requires absorption minimum 90% (ninety percent) of the Specific Fund Allocation of Fiscal Year 2011 which has been transmitted in the previous stage does not count the absorption of Specific Educational Fund Allocation of Fiscal Year 2011 in regions;
  - d. that based on consideration as referred to in item a, item b, and item c, there is a need to stipulate Regulation of the Minister of Finance concerning the Implementation of Transmission of Specific Fund Allocation of Fiscal Year 2011;
- In View of
- 1. Act Number 33 Year 2004 concerning Financial Balancing between Central Government and Regional Governments (State Gazette of the Republic of Indonesia Year 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);



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2. Act Number 10 Year 2010 concerning State Budget of Fiscal Year 2011 (State Gazette of the Republic of Indonesia Year 2010 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 5167) as has been amended with Act Number 11 Year 2011 (State Gazette of the Republic of Indonesia Year 2011 Number 81, Supplement to State Gazette of the Republic of Indonesia Number 5233);
3. Government Regulation Number 55 Year 2005 concerning Balancing Fund (State Gazette of the Republic of Indonesia Year 2005 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4575);
4. Presidential Decree Number 56/P Year 2010;
5. Regulation of the Minister of Finance Number 126/PMK.07/2010 concerning the Implementation and Responsibility of Fund Transfer to Region;
6. Regulation of the Minister of Finance Number 216/PMK.07/2010 concerning General Guideline and Specific Fund Allocation of Fiscal Year 2011;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING IMPLEMENTATION OF FUND TRANSFER OF SPECIFIC ALLOCATION OF FISCAL YEAR 2011.

Article 1

- (1) Transmission of Specific Fund Allocation (DAK) of Fiscal Year 2011 Stage II and Stage III is made after region submits Report of Absorption Realization of DAK of Fiscal Year 2011 in which the use has reached 90% (ninety percent) of DAK receipt of Fiscal Year 2011 to the previous stage.
- (2) Report of Absorption Realization of DAK of Fiscal Year 2011 as referred to in paragraph (1) does not count the portion and absorption of DAK of Education of Fiscal Year 2011 for region which has not made absorption of DAK of Education of Fiscal Year 2011.
- (3) Arrangement of Report of Absorption Realization of DAK of Fiscal Year 2011 as referred to in paragraph (1) and paragraph (2) is made in accordance with Regulation of the Minister of Finance which set the implementation and responsibility of fund transfer to regions.

Article 2

- (1) An example of calculation of absorption of DAK of Fiscal Year 2011 and Arrangement of Report of Absorption Realization of DAK of Fiscal Year 2011 Stage I as



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referred to in Article paragraph (2) is as listed in Appendix I, as an integral part of this Regulation of the Minister of Finance.

- (2) An example of calculation of absorption of DAK of Fiscal Year 2011 and Arrangement of Report of Absorption Realization of DAK of Fiscal Year 2011 Stage II as referred to in Article paragraph (2) is as listed in Appendix II, as an integral part of this Regulation of the Minister of Finance.

Article 3

Report of Absorption Realization of DAK of Fiscal Year 2011 Stage I or Stage II is submitted by the Head of Region to the Minister of Finance c.q. the Director General of Financial Balancing at least 7 (seven) business days prior to the end of the fiscal year.

Article 4

Supervision on the implementation of transmission of DAK of Fiscal Year 2011 is made in accordance with regulation of law.

Article 5

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.  
For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta  
on October 4, 2011  
MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta  
On October 4, 2011  
MINISTER OF LAW AND HUMAN RIGHTS  
Signed  
PATRIALIS AKBAR



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

REGULATION OF THE MINISTER OF  
FINANCE NUMBER 150/PMK.07/2011  
CONCERNING IMPLEMENTATION OF FUND  
TRANSFER OF SPECIFIC ALLOCATION OF  
FISCAL YEAR 2011.

1. Example of Calculation of Absorption of Specific Fund Allocation (DAK) of Fiscal Year 2011 Stage I

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1. DAK Stage I which has been received by RKUD		Rp.1,350,000,000.00
2. Portion of DAK of Education stage I (30%)		Rp.750,000,000.00
3. Portion of DAK of other field stage I (30%)		Rp.600,000,000.00
4. Absorption of DAK Stage I:		
a. DAK of Basic Health Service	Rp.	150,000,000.00
b. DAK of Road	Rp.	300,000,000.00
c. DAK of Irrigation	Rp.	100,000,000.00
d. DAK of Sanitation	Rp.	0.00
Total Absorption Stage I		Rp.550,000,000.00
Remaining DAK Stage I		Rp. 50,000,000.00
% remaining DAK beyond DAK of Education	8.33% of DAK which has been transmitted	



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## 2. Example of Arrangement of Report of Absorption Realization of DAK of Fiscal Year 2011 Stage I

### ARRANGEMENT OF REPORT OF ABSORPTION REALIZATION OF DAK OF FISCAL YEAR 2011 STAGE I

The undersigned, Governor/Regent/Mayor, states that I am fully responsible for the truth of the Report of Absorption Realization of DAK of Fiscal Year 2011 Stage I as follows:

#### Receipt from State Public Treasury Account

Stage I	:	Rp.1,350,000,000.00
Stage II	:	Rp. 0.00
Total	:	Rp.1,350,000,000.00

#### Payment Realization to the Third Party through Regional SP2D

This Stage	:	Rp.550,000,000.00
Cumulative to This Stage	:	Rp.550,000,000.00

Remaining DAK Fund in Regional Public Treasury Account Rp. 800,000,000.00

Percentage of Remaining DAK Fund 59.26%

No.	Field	Ceiling	Payment Realization from Regional Public Treasury Account (through Regional SP2D)			Remaining Ceiling
			Previous Stage	This Stage	Cumulative to This Stage	



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1	2	3	4	5	6	7
1.	Education	2,500,000,000.00	-			2,500,000,000.00
2.	Basic Health Service	650,000,000.00	-	150,000,000.00	150,000,000.00	500,000,000.00
3.	Road Infrastructure	1,000,000,000.00	-	300,000,000.00	300,000,000.00	700,000,000.00
4.	Irrigation Infrastructure	250,000,000.00	-	100,000,000.00	100,000,000.00	150,000,000.00
5.	Drinking Water and Sanitation Infrastructure	100,000,000.00	-	-	-	100,000,000.00
	Total	4,500,000,000.00	-	550,000,000.00	550,000,000.00	3,950,000,000.00

Proofs of payment realization to the third party listed in this report, is kept in accordance with regulations in effect for administrative requirement and examination of functional supervision.

Thus this report is made truthfully.

Place, ..... date  
Governor/Regent/Mayor



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NAME

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MINISTER OF FINANCE,

signed

AGUS D.W. MARTOWARDJOJO



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## 1. Example of Calculation of Absorption of Specific Fund Allocation (DAK) of Fiscal Year 2011 Stage II

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1. DAK Stage I which has been received by RKUD	Rp.	1,350,000,000.00
DAK Stage II which has been received by RKUD	<u>Rp.</u>	<u>2,250,000,000.00</u>
Total received from RKUD	Rp.	3,375,000,000.00
2. Portion of DAK of Education stage I (30%)	Rp.	750,000,000.00
Portion of DAK of Education stage II (45%)	Rp.	1,125,000,000.00
Portion of DAK of Education	Rp.	1,875,000,000.00
3. Portion of DAK of other field stage I and Stage II (75%)	Rp.	1,500,000,000.00
4. Absorption of DAK beyond DAK of Education:		
	Stage I	Stage II
a. DAK of Basic Health Service	Rp. 150,000,000.00	Rp. 200,000,000.00
b. DAK of Road	Rp. 300,000,000.00	Rp. 500,000,000.00
c. DAK of Irrigation	Rp. 100,000,000.00	Rp. 125,000,000.00
d. DAK of Sanitation	<u>Rp. 0.00</u>	<u>Rp. 100,000,000.00</u>
	<u>Rp. 550,000,000.00</u>	<u>Rp. 925,000,000.00</u>
Total Absorption to Stage II		Rp. 1,475,000,000.00
Remaining to DAK Stage II		<u>Rp. 25,000,000.00</u>
% remaining DAK beyond DAK of Education		1.67%





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## 2. Example of Arrangement of Report of Absorption Realization of DAK of Fiscal Year 2011 Stage II

### ARRANGEMENT OF REPORT OF ABSORPTION REALIZATION OF DAK OF FISCAL YEAR 2011 STAGE II

The undersigned, Governor/Regent/Mayor, states that I am fully responsible for the truth of the Report of Absorption Realization of DAK of Fiscal Year 2011 Stage I as follows:

#### Receipt from State Public Treasury Account

Stage I	:	Rp.1,350,000,000.00
Stage II	:	<u>Rp.2,025,000,000.00</u>
Total	:	Rp.3,370,000,000.00

#### Payment Realization to the Third Party through Regional SP2D

This Stage	:	Rp.1,625,000,000.00
Cumulative to This Stage	:	Rp.2,175,000,000.00

Remaining DAK Fund in Regional Public Treasury Account Rp. 1,200,000,000.00

Percentage of Remaining DAK Fund 35.56%

No.	Field	Ceiling	Payment Realization from Regional Public Treasury Account (through Regional SP2D)			Remaining Ceiling
			Previous Stage	This Stage	Cumulative to	



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					This Stage	
1	2	3	4	5	6	7
1.	Education	2,500,000,000.00	-	700,000,000.00	700,000,000.00	1,800,000,000.00
2.	Basic Health Service	650,000,000.00	150,000,000.00	200,000,000.00	350,000,000.00	300,000,000.00
3.	Road Infrastructure	1,000,000,000.00	.00,000,000.00	500,000,000.00	800,000,000.00	200,000,000.00
4.	Irrigation Infrastructure	250,000,000.00	100,000,000.00	125,000,000.00	225,000,000.00	25,000,000.00
5.	Drinking Water and Sanitation Infrastructure	100,000,000.00	-	100,000,000.00	100,000,000.00	-
	Total	4,500,000,000.00	550,000,000.00	1,625,000,000.00	2,175,000,000.00	2,325,000,000.00

Proofs of payment realization to the third party listed in this report, is kept in accordance with regulations in effect for administrative requirement and examination of functional supervision.

Thus this report is made truthfully.

Place, ..... date



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OF THE REPUBLIC OF INDONESIA

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Governor/Regent/Mayor

NAME

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MINISTER OF FINANCE,

signed

AGUS D.W. MARTOWARDOJO