



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF  
REGULATION OF THE MINISTER OF FINANCE  
NUMBER 140/PMK.07/2011

CONCERNING

ALLOCATION AND GENERAL GUIDELINES ON THE USAGE OF  
DEVELOPMENT ACCELERATION FUND FOR REGIONAL INFRASTRUCTURE  
OF FISCAL YEAR 2011

BY THE GRACE ALMIGHTY

MINISTER OF FINANCE,

Considering : that in order to stipulate the Development Acceleration Fund for Regional Infrastructure of Fiscal Year 2011 for Provincial and Regency/ Municipal Region that has been allocated in the Act Number 10 Year 2010 concerning State Budgetary Revenues and Expenditures of Fiscal Year 2011 as has been amended with the Act Number 11 Year 2011, there is a need to stipulate the Regulation of the Minister of Finance concerning the Allocation and General Guidelines on the Usage of Development Acceleration Fund for Regional Infrastructure of Fiscal Year 2011;

In View of : 1. The Act Number 33 Year 2004 concerning Financial Balance between Central and Regional Government (State Gazette of the Republic of Indonesia Year 2004 Number 126, in conjunction to State Gazette of the Republic of Indonesia Number 4438);

2. The Act Number 10 Year 2010 concerning State Budgetary Revenues and Expenditures of Fiscal Year 2011 (State Gazette of the Republic of Indonesia Year 2010 Number 126, in conjunction to State Gazette of the Republic of Indonesia Number 5167) as has been amended with the Act Number 11 Year 2011 (State Gazette of the Republic of Indonesia Year 2011 Number 81, in conjunction to State Gazette of the Republic of Indonesia Number 5233);

3. Government Regulation Number 58 Year 2005 concerning Regional Finance Management (State Gazette of the Republic of Indonesia Year 2005 Number 140, in conjunction to State Gazette of the Republic of



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Indonesia Number 4578);

4. Presidential Decree Number 56/P Year 2010;
5. Regulation of the Minister of Finance Number 126/PMK.07/2010 concerning the Implementation and Accountability of Budget Transfer to the Regions;

DECIDES:

To : REGULATION OF THE MINISTER OF FINANCE CONCERNING  
Stipulate ALLOCATION AND GENERAL GUIDELINES ON THE USAGE OF  
DEVELOPMENT ACCELERATION FUND FOR REGIONAL  
INFRASTRUCTURE OF FISCAL YEAR 2011

CHAPTER I  
THE SCOPE

Article 1

- (1) Development Acceleration Fund for Regional Infrastructure of Fiscal Year 2011, hereinafter referred to as DPPID, is the fund derived from State Budgetary Revenues and Expenditures and is a part of Adjustment Fund as stipulated in the Act Number 10 Year 2010 concerning State Budgetary Revenues and Expenditures of Fiscal Year 2011 as has been amended with the Act Number 11 Year 2011.
- (2) DPPID is allocated to the regions in order to improve the public services through the provision of regional infrastructures, intended to encourage regional development acceleration.
- (3) DPPID is allocated to provincial and regency/ municipal regions that is used to fund the infrastructural activities of education, transmigration and other fields.

CHAPTER II  
ALLOCATION

Article 2

- (1) DPPID is allocated for Rp.6,313,000,000,000.00 (six trillion three hundred and thirteen billion rupiahs).
- (2) DPPID allocation as referred to in paragraph (1) is allocated for:
  - a. Educational infrastructure for regency/ city for Rp.613,000,000,000.00 (six hundred and thirteen billion rupiahs);
  - b. Transmigration infrastructure for regency/ city for Rp.500,000,000,000.00 (five hundred billion rupiahs); and
  - c. Other field infrastructures for province/ regency/ city for



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Rp.5,200,000,000,000.00 (five trillion two hundred billion  
rupiahs).

### CHAPTER III ALLOCATION DETERMINATION

#### Article 3

- (1) Provincial and regency/ municipal regions that receive DPPID and the allocation amount is determined in the work meeting of the Budget Agency of House of People's Representatives of the Republic of Indonesia.
- (2) The detail of receiving regions and the amount of DPPID allocation is as listed in the Appendix I, Appendix II, and Appendix III as integral parts of this Regulation of the Minister of Finance.
- (3) The DPPID allocation as referred to in paragraph (2) is the maximum amount of expenditure allowed for the implementation of activities.

#### Article 4

- (1) DPPID receiving regions are obliged to use the DPPID as the need as listed in the Appendix I, Appendix II, and Appendix III as integral parts of this Regulation of the Minister of Finance.
- (2) DPPID receiving regions may not change the field.

### CHAPTER IV DIRECTION OF ACTIVITIES

#### Article 5

- (1) Education infrastructure is addressed to Elementary School/ Special Elementary School and Junior High School/ Special Junior High School/ Open Junior High School and is intended:
  - a. to build/ rehabilitate new class rooms, and the meubeulair;
  - b. to build/ rehabilitate libraries, and the meubeulair;
  - c. to build/ rehabilitate learning spaces including school laboratory, and the meubeulair;
- (2) Transmigration infrastructure is intended:
  - a. to provide the infrastructure of intra- and inter-region of transmigration; and
  - b. to provide the packet of public facilities and social facilities of transmigration residence.
- (3) Other field of infrastructures is used to fund the activities in the field of:



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- a. Health;
  - b. Roads/ Bridges;
  - c. Irrigation;
  - d. Drinking Water;
  - e. Sanitation;
  - f. Maritime and Fisheries;
  - g. Agriculture;
  - h. Environment;
  - i. Trade Facilities;
  - j. Reservoirs and Ponds; and
  - k. Regional Government infrastructures.
- (4) The guideline of DPPID implementation for Transmigration infrastructure is stipulated by the Ministry of Labor and Transmigration during 1 (one) week after this Regulation of the Minister of Finance is promulgated.
- (5) The activities that will be funded need to pay attention to the deadline of Fiscal Year 2011.

CHAPTER V  
BUDGETING

Article 6

- (1) The DPPID as referred to in Article 1 is the part of region's revenues and is budgeted in the Regional Budgetary Revenues and Expenditures (APBD) of Fiscal Year 2011 or APBD Amendment of Fiscal Year 2011 at Other Groups of Legal Revenues.
- (2) DPPID allocation is used for capital expenditure and goods expenditure to support the implementation of the concerned capital expenditure.

Article 7

- (1) DPPID receiving regional government may implement its program and activities prior to the stipulation of Regional Regulation concerning APBD Amendment with the stipulation of Regulation of the Headman of Region concerning APBD Outlines Amendment with prior notification to the Head of Regional House of People's Representatives, to arrange the Work Plan and Budget of Regional Apparatuses Work Unit (RKA-SKPD) and to legalize the Document of Implementation of Regional Apparatuses Work Unit (RKA-SKPD) as



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the basis of implementation, to be compiled into Regional Regulation concerning APBD Amendment.

- (2) In the case Regional Government has stipulated the Regional Regulation concerning APBD and the Regional Regulation concerning APBD Amendment or that there is no APBD amendment, then it may still implement the program/ activities by conducting the procedure as mentioned previously and state it in the Budget Realization Report (LRA) in accordance with the law.

CHAPTER VI  
DISTRIBUTION

Article 8

- (1) DPPID is distributed with transfer from the State Public Treasury Account to the Region Public Treasury Account.
- (2) The DPPID distribution as referred to in paragraph (1) is conducted in stages, with the details as follows:
  - a. Stage I for 50% (fifty percents) of the total DPPID allocation;  
and
  - b. Stage II for 50% (fifty percents) of the total DPPID allocation.
- (3) The gradual distribution as referred to in paragraph (2) may not be conducted at once.
- (4) Stage I of distribution may be conducted after the Headman of DPPID receiving Region submits the letter of statement to the Minister of Finance c.q. Director General of Finance Balance that confirms to include the DPPID income into APBD Amendment or to present it in LRA and to refund the DPPID that has been distributed to the State Treasury if the implementation is not conducted until the end of Fiscal Year 2011.
- (5) The letter of statement as referred to in paragraph (4) is arranged according to the form as referred to in Appendix IV as an integral part of this Regulation of the Minister of Finance.
- (6) The letter of statement is submitted by the Head of DPPID receiving Region to the Minister of Finance c.q. Director General of Finance Balance at least September 30, 2011.
- (7) The letter of statement that is submitted by the Head of DPPID receiving Region to the Minister of Finance c.q. Director General of Finance Balance prior to the promulgation of this Regulation of the



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Minister of Finance is declared valid.

- (8) The Stage II distribution may be implemented after the report of DPPID absorption Stage I realization attached with Letter of Fund Disbursement Order (SP2D) issued for the programs/ activities funded with DPPID is submitted by the Head of DPPID receiving Region to the Minister of Finance c.q. Director General of Finance Balance.
- (9) The report of DPPID absorption Stage I realization and SP2D list as referred to in paragraph (8) is compiled using the form as referred to in Appendix V and Appendix VI as an integral part of this Regulation of the Minister of Finance.

Article 9

- (1) The report of DPPID absorption Stage I realization as referred to in Article 8 paragraph (8) is submitted after the fund usage has reached 30% (thirty percents) from DPPID Stage I that has been transferred to the Regional Public Treasury Account.
- (2) The report of DPPID absorption Stage I realization as referred to in Article 8 paragraph (8) is submitted by the Head of DPPID receiving Region to the Minister of Finance c.q. Director General of Finance Balance within 7 (seven) work days before the end of Fiscal Year 2011.

Article 10

In the case the activities of DPPID that has been distributed may not be conducted until the end of Fiscal Year 2011, then the region must return the DPPID that has been distributed to the State Public Treasury Account.

CHAPTER VII

RERPORTING AND SUPERVISION

Article 11

- (1) DPPID receiving region is obliged to submit the report of DPPID absorption realization within 3 (three) month after the end of Fiscal Year 2011.
- (2) The report of DPPID absorption realization as referred to in paragraph (1) is arranged using the form as referred to in Appendix VII as an integral part of this Regulation of the Minister of Finance.
- (3) The functional supervision/ assessment of the implementation of activities and DPPID financial management is conducted in accordance with the law.



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CHAPTER VIII  
FINAL PROVISIONS

Article 12

This Regulation of the Minister of Finance will be in full effect and force as of the date it is promulgated.

For public cognizance, this Regulation of the Minister of Finance will be promulgated with its inclusion in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On August 23, 2011

MINISTER OF FINANCE,

signed

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On August 23, 2011

MINISTER OF LAW AND HUMAN RIGHTS,

Signed

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 524