



FINANCE MINISTER  
OF THE REPUBLIC OF INDONESIA

**COPY**

REGULATION OF THE FINANCE MINISTER  
NUMBER 168/ PMK.07/ 2009

ON

GUIDELINES FOR FUNDING OF  
CENTRAL AND LOCAL GOVERNMENT COMMON AFFAIRS  
ON POVERTY ERADICATION

BY THE GRACE OF THE ONE ALMIGHTY GOD

THE FINANCE MINISTER,

- Having considered
- a. that for the purpose of implementing the Presidential Decree Number 13 of 2009 on Poverty Eradication Coordination, it is necessary for the Finance Minister as the State Fiscal Manager and General Treasurer to set up the appropriation of funds and procedure for managing said funds for the National Program on Poverty Eradication;
  - b. that for the purpose of implementing the National Program on Poverty Eradication, it is necessary to provide a joint funding between the Central and Local Governments that is managed in a proper, efficient, economical, effective, transparent and accountable manner, and in compliance with the laws and regulations and by maintaining fair and prudent principles.
  - c. that based upon the Government Regulation Number 21 of 2004 Article 13 paragraph (2), the Finance Minister is authorized to amend the procedures in filling the form as stipulated in Attachment III of the Government Regulation Number 21 of 2004;
  - d. that based upon the consideration as referred to in letter a, letter b and letter c, it is necessary to stipulate the Regulation of the Finance Minister on the Guidelines for the Funding of Central and Local Government Common Affairs on Poverty Eradication;

- Having observed
- 1. Law Number 17 of 2003 on State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286);
  - 2. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 4355);
  - 3. Law Number 25 of 2004 on the National Development Planning System (State Gazette of the Republic of Indonesia of 2004 Number 104, Supplement to the State Gazette of the Republic of Indonesia Number 4421);



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4. Law Number 32 of 2004 on Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 125, Supplement to the State Gazette of the Republic of Indonesia Number 4437) as amended several times, the last by Law Number 12 of 2008 (State Gazette of the Republic of Indonesia of 2008 Number 59, Supplement to the State Gazette of the Republic of Indonesia Number 4844);
5. Law Number 33 of 2004 on the Fiscal Balance between the Central and Regional Governments (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to the State Gazette of the Republic of Indonesia Number 4438);
6. Law Number 17 of 2007 on the Long Term National Development Plan of 2005-2025 (State Gazette of the Republic of Indonesia of 2007 Number 33, Supplement to the State Gazette of the Republic of Indonesia Number 4700);
7. Government Regulation Number 20 of 2004 on Government Work Program (State Gazette of the Republic of Indonesia of 2004 Number 74, Supplement to the State Gazette of the Republic of Indonesia Number 4405);
8. Government Regulation Number 21 of 2004 on the Compilation of the Work Plan and Budget of Ministries/State Institutions (State Gazette of the Republic of Indonesia of 2004 Number 75, Supplement to the State Gazette of the Republic of Indonesia 4406);
9. Government Regulation Number 24 of 2005 on the Government's Accounting Standard (State Gazette of the Republic of Indonesia of 2005 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 4503);
10. Government Regulation Number 8 of 2006 on the Financial Statement and Performance of Government Institutions (State Gazette of the Republic of Indonesia of 2006 Number 25, Supplement to the State Gazette of Republic of Indonesia Number 4614);
11. Government Regulation Number 39 Of 2006 on the Procedure for Managing and Evaluating the Implementation of the Development Plan (State Gazette of the Republic of Indonesia of 2006 Number 96, Supplement to the State Gazette of the Republic of Indonesia Number 4663);
12. Government Regulation Number 38 of 2007 on the Distribution of Governmental Affairs between the Government, Provincial Government and District/City Government (State Gazette of the Republic of Indonesia of 2007 Number 82, Supplement to the State Gazette of the Republic of Indonesia);



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13. Presidential Decree Number 13 of 2009 on the Coordination of Poverty Eradication;
14. Presidential Decision Number 42 of 2002 on the Guidelines for the Implementation of the State Budget (State Gazette of the Republic of Indonesia of 2002 Number 73, Supplement to the State Gazette of the Republic of Indonesia Number 4214), as amended several times, last by the Presidential Decree Number 72 of 2004 (State Gazette of the Republic of Indonesia of 2004 Number 92, Supplement to the State Gazette of the Republic of Indonesia Number 418);
15. Presidential Decree Number 9 of 2005 on the Position, Duty, Function, Organizational Structure and the Work Procedure of Indonesian State Ministries as amended several times, last by the Presidential Decree Number 20 of 2008;
16. Presidential Decree Number 84/P of 2009;
17. Regulation of the Minister of Finance Number 134/PMK.05/ 2005 on the Guidelines for the Disbursement of State Budget;
18. Regulation of the Finance Minister Number 91/PMK.05/2007 on The Standard Chart of Account;
19. Regulation of the Finance Minister Number 171/ PMK.05/ 2007 on the Accounting System and the Central Government's Financial Statement;

Having Reviewed : The result of the Coordination Meeting of the Poverty Eradication Coordinating Team (TKPK) on June 2, 2009 that was incorporated in the letter of the Coordinating Minister for People's Welfare acting as the Chairperson for the TKPK, addressed to the Finance Minister numbered B.122/ MENKO KESRA/KESRA/VI/2009 dated June 12, 2009 regarding the results from the Coordination Meeting of the National TKPK Members as a Follow up of the Presidential Decree Number 13 of 2009 on Poverty Eradication Coordination;

HAS DECIDED:

To enact : THE REGULATION OF THE FINANCE MINISTER ON THE GUIDELINES FOR FUNDING OF CENTRAL AND LOCAL GOVERNMENT COMMON AFFAIRS ON POVERTY ERADICATION



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CHAPTER I

GENERAL PROVISIONS

Article 1

For the purpose of this Regulation of the Finance Minister, the following words shall have the following meaning:

1. The Central Government, herein after shall be referred to as the Government, means the President of the Republic of Indonesia who has the power to govern the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.
2. The State Ministry, herein after shall be referred to as the Ministry, shall mean the government institution that executes the authority of the government in a specific field.
3. The Local Government shall mean the governor, the head of the district (*bupati*) or mayor and other local officials as governmental elements that execute the administration of the local governments.
4. An Institution is a non-ministerial state organization and other agent of budget users that were established for a specific duty in accordance with the 1945 Constitution of the Republic of Indonesia or in compliance with other laws and regulations.
5. Common Affairs of the Central and Local Government shall mean the government affairs other than the typical affairs that are under the full authority of the Central Government, that is co-jointly executed by the Central Government, Provincial Government and the District/City Government.
6. The funding for the Common Affairs is drawn from the National Revenue and Expenditure Budget (APBN) and the Local Revenue and Expenditure Budget (APBD) and is used to fund the Central and Regional common programs/activities on poverty eradication.
7. The Common Affairs Fund, herein after shall be referred to as DUB, is the fund drawn from the National Revenue and Expenditure Budget (APBN). Meanwhile, the Local Funds for Common Affairs, herein after shall be referred to as DDUB is the funds drawn from the Local Revenue and Expenditure Budget (APBD).
8. Poverty Eradication is the policy and program from the Central/National Government as well as the Local Government that is executed in a systematic, organized way and in a synergy with the private sector and the communities to reduce poverty and enhance the people's welfare.



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9. The Poverty Eradication Program is the implementation of the State Ministry/Institution policy in one or more activities using the available resources to achieve measurable results in accordance with the State Ministry/Institution's mission to eradicate poverty.
10. Poverty Eradication Activity is part of a program executed by one or more line agencies to achieve measurable results and consists of a series of actions in mobilizing resources including personnel (human resources), capital goods including equipment and technology, funds, or a combination of several or all of the said resources as the input to produce an output in the form of products or services for the purpose of eradicating poverty.
11. The National Coordinating Team of Poverty Eradication, herein after shall be referred to as the National TKPK, is a cross-sector and cross-stakeholders coordination forum for poverty eradication at the national level.
12. The Local Government Work Unit, herein after shall be referred to as SKPD is the local government organization/institution responsible for executing central and local common affairs in a specific field at the province, district or city level.
13. The National State Revenue and Expenditure Budget, herein after shall be referred to as the APBN, is the annual national government financial planning approved by the Parliament and enacted as a law.
14. The Local Revenue and Expenditure Budget, herein after shall be referred to as the APBD, is the annual financial planning of the local government approved by the local Parliament and enacted in a local regulation.
15. The Government Work Plan, herein after shall be referred to as the RKP is the national planning document for a period of 1 (one) year.
16. The Ministry/ Institution Work Plan, herein after shall be referred to as *Renja-KL*, is a ministry/ institution planning document for a period of 1 (one) year.
17. Ministry and Institution Work Plan and Budget, herein after shall be referred to as RKA-KL, is the planning and budgeting document which contains the programs and activities of a particular Ministry/ Institution which describes the Government Work Plan and the Strategic Planning of the related Ministry/ Institution for one budget year and the budget required for implement such plan.



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18. Line Item Budget for each work unit, herein after shall be referred to as SAPSK is the limit of the funds allocated to a work unit which is set by the budgeting department of a Ministry/ Institution upon review of the budget work plan.
19. List of Budget Implementation, herein after shall be referred to as DIPA or other documents similar to DIPA, is a budget implementation document prepared by a Minister/ Head of an Institution and approved by the Finance Minister and serves as a document on the implementation of financing government activities and as a supporting document for Government accountancy.

## CHAPTER II

### THE SCOPE OF FUNDING

#### Article 2

The Funding for Central and Local Common Affairs in DUB and DDUB as stipulated in this Regulation of the Finance Minister is only valid for the *PNPM Mandiri Pedesaan* Program (National Program on Self Reliance Program in the Villages) and the *PNPM Mandiri Perkotaan* Program (National Program on Self Reliance Program in the Cities), which is distributed as a Direct Assistance for Communities (*Bantuan Langsung Masyarakat, BLM*).

## CHAPTER III

### FUNDING PRINCIPLES

#### Article 3

- (1) The Funding for Common Affairs on Poverty Eradication may be funded from the APBN, APBD and/ or may be jointly funded by the APBN and APBD.
- (2) In the event that the Program for Poverty Eradication is jointly funded as referred to in paragraph (1), the funds from the APBN shall be allocated through the budgeting department of the Ministry/ Institution as DUB, meanwhile the funding from APBD shall be allocated through the SKPD as DDUB.
- (3) Funding as referred to in paragraph (2) shall be provided upon agreement of the two parties that is incorporated in a contract between the National/Central Government and Local Government.
- (4) The DUB and DDUB shall be is managed in an orderly, efficient, economical, effective, transparent and accountable manner, that is in compliance with the laws and regulations, by maintaining fair and prudent principles.



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Article 4

- (1) The Funding for Central and Local Common Affairs in Poverty Eradication is targeted at community-based Poverty Eradication Programs consisting of programs aimed to develop the potential of the community and to strengthen group capacity of the poor community in participatory development programs that are based on community empowerment principles.
- (2) The Poverty Eradication Program Group as referred to in paragraph (1) is divided into activities that provide direct assistance for the community in the form of expenditures for social assistance.

CHAPTER IV

PLANNING AND BUDGETING

First Section

Program/ Activity Planning

Article 5

- (1) Poverty Eradication Program Planning is a part of the national development planning system.
- (2) Poverty Eradication Policies and Programs are under the coordination of the National/ Provincial/ District/ City TKPK.
- (3) Poverty Eradication Programs/ Activities funded by the APBN shall conform to the RKP and are incorporated in the *Renja-KL*.
- (4) The Ministry/ Institution shall provide notification on the Poverty Eradication Programs/ Activities that will be jointly implemented by the Central and Local government and notify the Head of the Region before mid June or after the interim budget ceiling has been approved. A copy of the notification shall be sent to the State Minister for People's Welfare as the Head of the National TKPK.
- (5) The notification as referred to in paragraph (4) shall be supported by information on the terms/ conditions of the execution of the common affairs that are incorporated in the agreement.
- (6) The Minister/ Head of the Institution and Head of the Region shall sign the agreement on the execution of the Central and Local Government Common Affairs in Poverty Eradication no later than the first week of December or after the enactment of the Presidential Decree on the Itemized Details of the Central Government Budget.



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- (7) The Agreement on the implementation of Central and Local Common Affairs in Poverty Eradication as referred to in paragraph (6) shall contain at least the following:
- a. subject of the cooperation;
  - b. itemized allocation and the location of the jointly executed programs/ activities;
  - c. source and the amount of funding;
  - d. appointment of the person responsible for managing the DUB;
  - e. a clause on the commitment of the region to comply with the DUB financial reporting requirements to the ministry/ institution;
  - f. period of the cooperation.

Article 6

- (1) Poverty Eradication Programs/ Activities funded by APBD shall refer to the RKPД and must be incorporated in *Renja*-SKPD.
- (2) In the event, that the indication notice of the programs/ activities as referred to in Article 5 paragraph (4) is in line with the regional's policy, then the Head of the Region shall pass on the indication of the said programs/ activities to the SKPD as a input for preparing the *Renja*-SKPD and the allocation planning of DDUB, and for review by the Local Parliament (*Dewan Perwakilan Rakyat Daerah*, DPRD).
- (3) The Head of the Region shall propose the name of the SKPD that will implement the programs/ activities as referred to in Article 5 paragraph (4) to the Ministry/ Institution.
- (4) In the event that the indication notice of the programs/activities as referred to in Article 5 paragraph (4) is not in line with the region's policy, then the Head of the Region may reject the implementation of said programs/activities.

Second Section

Funding Allocation

Article 7

- (1) The compilation of the regional plan of the region that implements the Common Affairs of the Central and Local Government on Poverty Eradication and the allocation of DUB budget shall take into consideration the state's financial capacity, the fiscal and regional poverty index as well as the technical indicators.
- (2) State financial capacity refers to the allocation of DUB for Poverty Eradication Programs/Activities that shall be adjusted to the State Budget capacity through the Ministry/Institution budgeting department.





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- (3) The fiscal and regional poverty index is used as an indicator to ensure proportional allocation of DUB for Poverty Eradication Programs/Activities and so that it is not concentrated in a certain region and must be managed in a transparent and accountable manner.
- (4) The fiscal and regional poverty index reflects the correlation between the region's fiscal space which is measured from the region's financial capacity and the transferred funds to the region after deducting personnel expenditures, compared with the percentage of the poor people in the region.
- (5) Based on the aforementioned formulation of fiscal and regional poverty index as referred to in paragraph (4), the targeted region is classified into the following 4 (four) groups:
  - a. Group 1 is a region where its fiscal space index and percentage of poor residents index is above the national average;
  - b. Group 2 is a region where its fiscal space index is below the national average, however, its percentage of poor residents index is above the national average;
  - c. Group 3 is a region where its fiscal space index and percentage of poor residents index is below the national average;
  - d. Group 4 is a region where its fiscal space index is above the national average, however, its percentage of poor residents index is below the national average.
- (6) Fiscal index and regional poverty index as referred to in paragraph (4) shall be compiled and determined by the Finance Minister and submitted to Bappenas and ministries/ institution responsible for the common affairs in poverty eradication with a copy to the National TKPK no later than March before the compiling the *Renja-KL*.
- (7) Technical indicator is an indicator used to determine the target location and program allocation (targeting), so that the allocation of DUB for Poverty Eradication Programs/Activities will match with the sectoral characteristics, its specific need and regional potency.
- (8) The Technical indicator shall be compiled and determined by each Ministry/ Institution and submitted to the National TKPK, Bappenas and the Finance Minister.

Article 8

- (1) The DDUB allocated by the region shall be proportional to the fiscal and regional poverty indices as referred to in Article 7 paragraph (4), and shall apply following levels:



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- a. A region which is categorized as Group 1 shall allocate a *very high* DDUB;
  - b. A region which is categorized as Group 2 shall allocate a *low* DDUB;
  - c. A region which is categorized as Group 3 shall allocate a *moderate* DDUB;
  - d. A region which is categorized as Group 4 shall allocate a *high* DDUB.
- (2) The percentage for the allocation of the DDUB for each level as referred to in paragraph (1) shall be determined further through a Decision of the Head of National TKPK.

Article 9

To support the execution of programs and activities as referred to in Article 5 paragraph (3), the Ministry/ Institution shall take into account the budget requirement in RKA-KL/ DIPA to include:

- a. the cost for preparing and submitting the report by SKPD;
- b. the remuneration for the official responsible for managing DUB finances;
- c. other costs which may be incurred to achieve the target of the activities.

Chapter Three

Budgeting Mechanism

Article 10

- (1) The mechanism for DUB budgeting shall comply with the regulation governing the compilation and review of RKA-KL and DIPA.
- (2) Programs/Activities which constitute Central and Regional Common Affairs in Poverty Eradication are incorporated in the RKA-KL and coded under the activity implementation authorization code: UB (Common Affairs).
- (3) The coding of the authorization level of the UB funded activities as referred to in paragraph (2) is part of the authorization coding as set forth in Appendix III Roman Numeral II of the Government Regulation Number 21 of 2004 on the Compilation of the Work Plan and Budget of the State Ministry/ Institution.
- (4) The RKA-KL approved by the Finance Minister and endorsed as SAPSK shall be forwarded by the Ministry/ Institution to the head of region and attach the Agreement on the Implementation of Central and Local Government Common Affairs in Poverty Eradication as referred to in Article 5 paragraph (6).



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Article 11

- (1) The mechanism for DDUB budgeting shall comply with the regulation on regional financial management.
- (2) The Head of the Region shall notify the Regional Parliament on RKA-KL as referred to in Article 10 paragraph (4) as the basis in determining the DDUB budget allocation from the Regional Budget (APBD).
- (3) Upon receiving the RKA-KL from the Ministry/ Institution, the Head of the Region shall recommend the DUB Agent of Budget User to the Ministry/ Head of Institution.
- (4) The Minister/ Head of Institution shall make a decision on the DUB Agent of Budget User no later than mid November.
- (5) The Agent of Budget User as referred to in paragraph (4) shall establish and appoint the officials to manage the DUB funds.
- (6) DUB financial officers include the Project Officer, Verifier Officer / the Signor of the Payment Order and Expenditure Treasurer.
- (7) The Agent of Budget User shall notify the Directorate General of Treasury on the appointment of officials managing the DUB funds no later than the first week of December.

CHAPTER V

DISBURSEMENT AND ALLOCATION OF FUNDS

Article 12

- (1) The approved DIPA shall be submitted to the Head of the Region to be forwarded to the SKPD (line agency) the receives the DUB and shall be used as the basis in issuing the Payment Order (SPM).
- (2) The SPM issued by the SKPD as the Agent of Budget User shall be based on the allocated funds in the DIPA-DUB.
- (3) Upon receiving the DUB, the Agent of Budget User shall issue and deliver the SPM to the Office of State Treasury Service as the Authorized State General Treasurer.
- (4) Upon receiving the SPM from the SKPD as referred to in paragraph (3), the Office of State Treasury Service shall issue a Fund Disbursement Order (SP2D).

Article 13

- (1) DUB shall be distributed directly to the community, group of communities and/ or community participating institution(s) in the form of money.



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- (2) The DUB funds that have been transferred to the bank accounts of a community, group of communities and/ or community participating institution must be utilized according to the approved plan no later than 3 (three) months after the closing of the relevant budget year.
- (3) If within that specified period as referred to in paragraph (2) the fund has not been utilized then said funds must be returned to the state general treasury account.

Article 14

Further provisions on the disbursement of the DUB shall be stipulated in the Regulation of the Director General of Treasury.

Article 15

The mechanism for disbursement and allocation of DDUB shall be comply with the regulation on regional financial management.

CHAPTER VI

DUB AND DDUB REPORTING AND ACCOUNTABILITY

First Section

Types and Procedure for Reporting

Article 16

- (1) The SKPD that implements activities in poverty eradication (DUB and DDUB) must prepare an Accountability Report in the form of a Financial Report.
- (2) The Financial Report as referred to in paragraph (1) shall consist of:
  - a. Balance sheet;
  - b. Budget Realization report; and
  - c. Notes on the Financial Report.
- (3) The DUB Financial Statement is prepared separately from the Decentralized Financial Statement, Deconcentration and Assistance Assignment Financial Statement.
- (4) The procedure for preparing DUB financial statement as referred to in paragraph (1) shall refer to the Regulation of the Finance Minister on Accounting System and the Central Government's Financial Statement.
- (5) The procedure for preparing and submission of the DDUB financial report as referred to in paragraph (1) shall refer to the regulation on regional financial management and Regional Government Accounting System.



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Second Section

Financial Report of the Implementing Agent of the Common Affairs  
DUB Activity at the State Ministry/Institution Level

Article 17

- (1) The Echelon I Unit of a Ministry/Institution that allocates DUB and functions as an Assistant Accounting Unit of Echelon I of the Budget User (UAPPA-EI) shall prepare a Consolidated Financial Report for DUBs under the relevant Echelon I Unit and shall submit the report to the Minister/ Head of the Institution.
- (2) The Minister/Head of the Institution shall submit the National DUB Financial Report to the President.

Third Section

Annual Financial Report of the DUB Activities on Poverty Eradication  
as an Appendix to the Accountability Report of the Regional Budget

Article 18

- (1) To maintain transparency and accountability in the management of the Common Affairs Fund (DUB and DDUB) in the region, the head of a region shall attach the annual financial report of the DUB implementation in the APBD Accountability Report submitted to the Regional Parliament (DPRD).
- (2) The Appendix to the annual financial report as referred to in paragraph (1) is not an integral part of the accountability report of APBD.
- (3) The Appendix to the annual financial report as referred to in paragraph (1) may be submitted separately or jointly with the Accountability Report of the APBD to the Regional Parliament (DPRD).

CHAPTER VII

INFORMATION MANAGEMENT

Article 19

- (1) An integrated Information Management on common affairs funding is essential to support the formulation of policies on common affairs funding for Poverty Eradication in the following years.



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- (2) DUB Information management includes data collection, data processing and information presentation.
- (3) The DUB Information is managed by the Directorate General of Fiscal Balance.
- (4) The DDUB Information is managed by the head of a region.
- (5) The coordination of managing DUB and DDUB information is under the supervision by the National TKPK.

Article 20

- (1) The work unit for data collection in DUB information management is the National TKPK, the Directorate General of Budget, the Directorate General of Treasury and the Directorate General of Financial Balance
- (2) The Directorate General of Budget shall provide electronic data on the RKA-KL, the Detailed Itemization of the Central Government Budget and the SAPSK to the Directorate General of Fiscal Balance no later than 10 (ten) days after the issuance of Presidential Decree on the Detailed Itemization of the Central Government Budget.
- (3) The Directorate General of Treasury shall provide electronic data to the Directorate General of Fiscal Balance on items related to :
  - a. The DIPA for DUB, no later than 10 (ten) working days after the said DIPA is approved;
  - b. The revised DIPA for DUB, no later than 10 (ten) working days after the revised DIPA is approved;
  - c. The realization of DIPA for DUB every month, no later than 10 (ten) working days after the end of relevant month.
- (4) The Directorate General of Fiscal Balance shall provide data pertaining to regional fiscal space.
- (5) The National TKPK shall provide electronic data on the amount of allocated DUB and DDUB presented as a list of locations and allocation no later than the first week of December or after the enactment of the Presidential Decree on the Itemization of the Central Government Budget.

Article 21

- (1) The Directorate General of Fiscal Balance shall process the entire electronic data as referred to in Article 20.
- (2) Based on the result from the processed electronic data as referred to in paragraph (1), the Directorate General of Fiscal Balance shall provide information pertaining to common affairs funding for poverty eradication to implement the financial correlation between the central and the local government and submit it to the National TKPK, Bappenas, Ministries/ Institutions as the implementing agent of the common affairs on Poverty Eradication and submit it to the Directorate General of Budget.



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CHAPTER VIII

GUIDANCE AND SUPERVISION

First Section

Guidance

Article 22

- (1) The National TKPK shall coordinate the guidance on the effectiveness of implementing the Central and Regional Common Affairs on Poverty Eradication at least every 3 (three) months.
- (2) Bappenas shall provide guidance to ensure the effectiveness of the program planning and implementation.
- (3) The Minister/Head of Institution and Head of Region shall provide guidance to ensure the effectiveness of the activity management for common affairs on Poverty Eradication.
- (4) The Finance Minister shall provide guidance for the DUB management in the following aspects:
  - a. efficiency and effectiveness of budget allocation;
  - b. budget implementation;
  - c. preparing the recommendation and information management.
- (5) Head of a Region shall provide guidance on the efficiency and effectiveness of DDUB management.
- (6) Guidance as referred to in paragraph (1), paragraph (2), paragraph (3), paragraph (4), paragraph (5) includes providing guidelines, facilitation, training, technical guidance, monitoring and evaluation.
- (7) In providing guidance as referred to in paragraph (3), the Ministry/Institution is obliged to set up the norms, standards, procedures and criteria for activity implementation.

Second Section

Supervision and Control

Article 23

- (1) The National TKPK shall coordinate the supervision and control on the effectiveness of the implementation of Central and Regional Common Affairs on Poverty Eradication at least every 3 (three) months.



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- (2) The Minister/Head of Institution and Head of Region shall supervise and control the effectiveness of the activity management on common affairs on Poverty Eradication.
- (3) The Finance Minister shall supervise and control the DUB financial report.
- (4) The Head of a region shall supervise and control the DDUB financial report.
- (5) Supervision as referred to in paragraph (1), paragraph (2), paragraph (3), and paragraph (4) is conducted to improve the efficiency and effectiveness of DUB and DDUB management.

CHAPTER IX

CLOSING PROVISIONS

This Regulation of the Finance Minister shall be effective on the date of its promulgation

In order that this Regulation is known to the general public, it is hereby ordered that this Regulation be promulgated in the Official Gazette of the Republic of Indonesia

Enacted in Jakarta

On November 4, 2009

THE FINANCE MINISTER  
(signed)  
SRI MULYANI INDRAWATI

Promulgated in Jakarta

On November 4, 2009

THE MINISTER OF JUSTICE AND HUMAN RIGHTS  
(signed)  
PATRIALIS AKBAR

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA OF 2009 NUMBER 418

This copy is in conformity with the original

Head of the General Affairs Bureau

for

Head of the Administration of the Ministry of Finance

(signed and sealed with the seal of the General Affairs Bureau)

Antonius Suharto

NIP 060041107