



FINANCE MINISTER  
REPUBLIC OF INDONESIA  
COPY

REGULATION OF THE FINANCE MINISTER  
NUMBER 174 / PMK.07 / 2009

ON

REGIONAL FISCAL CAPACITY MAP

BY THE GRACE OF THE ONE ALMIGHTY GOD

THE FINANCE MINISTER,

Having considered : that in order to implement the provision of Article 20 paragraph (4) of Regulation of the Finance Minister Number 2 of 2006 on the Procedure for the Provision of Loans and/or Receipt of Grants and Funneling of Foreign Loans and/or Grants, it is necessary to enact the Regulation of the Finance Minister on Regional Fiscal Capacity Map;

Having observed : 1. Law Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia Number 47 of 2003, Supplement to 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 Number 5 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4355);

3. Law Number 33 of 2005 on the Fiscal Balance between the Central Government and the Local Government (State Gazette of the Republic of Indonesia Number 126 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4438);

4. Government Regulation Number 57 of 2005 on Grants For Regions (State Gazette of the Republic of Indonesia Number 139 of 2005, Supplement to State Gazette of the Republic of Indonesia Number 4577);

5. Government Regulation Number 2 of 2006 on the Procedure for the Provision of Loans and/or the Receipt of Grants as well as the Funneling of Foreign Loans and/or Grants (State Gazette of the Republic of Indonesia Number 3 of 2006, Supplement to State Gazette of the Republic of Indonesia Number 4597);

6. Presidential Decree Number 84/P of 2009;

7. Regulation of the Finance Minister Number 168/PMK.07/2008 on the Grants for Regions;

HAS DECIDED:

To enact : REGULATION OF THE FINANCE MINISTER ON REGIONAL FISCAL CAPACITY MAP



FINANCE MINISTER  
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CHAPTER I  
GENERAL PROVISIONS

Article 1

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

1. Central Government, hereinafter referred to as the Government, means the President of the Republic of Indonesia that has the highest authority in the Government of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.
2. Local Government means the governor, head of district, or mayor, and local apparatus as the elements in the administration of local government.
3. Autonomous Region, hereinafter referred to as Region, means a unit of legal community with territorial boundaries which has the authority to arrange and manage the governmental affairs and the interests of local community within the Unitary State of the Republic Indonesia.
4. Local Revenue and Expenditure Budget, hereinafter referred to as Local Budget/APBD, means the annual financial plan of the Local Government which is discussed and jointly approved by the Local Government and Local House of Representatives and contained in Local Government.
5. Fiscal Capacity means an illustration of the financial capacity of each Region which is reflected in the Local Budget general revenues (excluding special allocation fund, emergency fund, past loan fund, and other revenues the utilization of which shall be limited to fund specific expenditures) to fund government's duties after deducted by personnel expenditures and it is connected with the number of poor people.
6. Regional Fiscal Capacity Map, hereinafter referred to Fiscal Capacity Map, is the classification of Regions based on the fiscal capacity index into four categories: very high, very, medium and low fiscal capacity.
7. Foreign Loans means one of the elements of state funding in the form of foreign reserves and/or foreign reserves which are converted into rupiah as well as in form of goods and/or in the form of services which are obtained from foreign lenders and shall be repaid.



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CHAPTER II

SCOPE

Article 2

- (1) Fiscal Capacity Map shall be utilized in the funneling of Foreign Loans to the Local Government in the form of grant and/or in the form which is specifically set forth in the Laws and Regulations.
- (2) Fiscal Capacity Map shall consist of the provincial Fiscal Capacity Map, the district/city Fiscal Capacity Map, and the Fiscal Capacity Map in the newly created regions (*daerah pemekaran*).

CHAPTER III

PREPARATION OF THE MAP OF FISCAL CAPACITY

Article 3

The preparation of the fiscal capacity map consists of 2 (two) stages:

- a. The calculation of the provincial and district/city Fiscal Capacity; and
- b. The calculation of the provincial and district/city Fiscal Capacity index.

CHAPTER IV

CALCULATION OF FISCAL CAPACITY AND FISCAL  
CAPACITY INDEX

Article 4

- (1) The calculation of the provincial and district/city Fiscal Capacity as referred to in Article 3 letter a shall be based on the following formula:

$$KF = \frac{(PAD + DBH + DAU + LP) - BP}{\text{Number of Poor People}}$$

- KF = Fiscal Capacity  
PAD = Locally-Generated Revenues  
DBH = Revenue Sharing Funds  
DAU = General Allocation Funds  
LP = Other Legally Obtained Revenues



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- (2) The number of poor people as referred to in paragraph (1) is the number of poor people based on the data from the Indonesian Central Statistics Bureau (BPS) of the last year.
- (3) The calculation of Fiscal Capacity shall be based on the data on the Realization of Local Budget in Fiscal Year 2008.
- (4) The calculation of provincial Fiscal Capacity index as referred to in Article 3 letter b shall be done by dividing the Fiscal Capacity of each province by the average of the provincial Fiscal Capacity.
- (5) The calculation of district/city Fiscal Capacity as referred to in Article 3 letter shall be done by dividing the Fiscal Capacity of each district/city by the average of the district/city Fiscal Capacity.
- (6) Based on the index as referred to in paragraphs (4) and (5), the Regions are classified into 4 (four) categories as follows:
  - a. A Region with a fiscal capacity 2 or more ( $\text{index} \geq 2$ ) shall be classified a Region with a very high Fiscal Capacity;
  - b. A Region with a fiscal capacity between 1 and less than 2 ( $1 \leq \text{index} < 2$ ) shall be classified a Region with a high Fiscal Capacity;
  - c. A Region with a fiscal capacity between 0.5 and less than 1 ( $0.5 \leq \text{index} < 1$ ) shall be classified a Region with a medium Fiscal Capacity;
  - d. A Region with a fiscal capacity 0.5 or less ( $\text{index} \leq 0.5$ ) shall be classified a Region with a low Fiscal Capacity;

Article 5

- (1) The determination of category of Fiscal Capacity for the newly created regions (*daerah pemekaran*) which do not have their own APBD yet shall be in line with the categorization of the main Local Fiscal Capacity.
- (2) The newly created regions in 2007 as referred to in paragraph (1) include:
  1. Padang Lawas Utara District;
  2. Padang Lawas District;
  3. Manggarai Timur District;
  4. Kubu Raya District;
  5. Tana Tidung District;



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6. Pesawaran District;
  7. Serang City; and
  8. Tual City.
- (3) The newly created regions in 2008 as referred to in paragraph (1) include:
1. Dogiyai District;
  2. Labuhan Batu Selatan District;
  3. Labuhan Batu Utara District;
  4. Bengkulu Tengah District;
  5. Sungai Penuh City;
  6. Lombok Utara District;
  7. Sigi District;
  8. Toraja Utara District;
  9. Bolaang Mangondow Timur District;
  10. Bolaang Mangondow Selatan District;
  11. Maluku Barat Daya District;
  12. Buru Selatan District;
  13. Kepulauan Anambas District;
  14. Nias Utara District;
  15. Nias Barat District;
  16. Gunung Sitoli City;
  17. Pringsewu District;
  18. Mesuji District;
  19. Tulang Bawang Barat District;
  20. Tangerang Selatan City;
  21. Gunung Sitoli City;
  22. Pringsewu District;
  23. Mesuji District;
  24. Tulang Bawang Barat District;
  25. Tangerang Selatan City;



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26. Sabu Raijua District;
27. Pulau Morotai District;
28. Intan Jaya District;
29. Deiyai District;
30. Tambrau District;
31. Kepulauan Meranti District; and
32. Maybrat District.

CHAPTER V

THE MAP OF FISCAL CAPACITY OF EACH REGION

Article 6

The Map of Fiscal Capacity of each Region as referred to in Article 2 paragraph (2) shall be as follows:

- a. The Map of provincial Fiscal Capacity shall be as set forth in Appendix I which shall be an inseparable part of this Regulation of the Finance Minister;
- b. The Map of district/city Fiscal Capacity shall be as set forth in Appendix II which shall be an inseparable part of this Regulation of the Finance Minister; and
- c. The Map of Fiscal Capacity of newly created regions shall be as set forth in Appendix III which shall be an inseparable part of this Regulation of the Finance Minister.

CHAPTER VI

CLOSING PROVISIONS

Article 7

By the operation of this Regulation of the Finance Minister, Regulation of the Finance Minister Number 224/PMK.07/2008 on Regional Fiscal Capacity Map shall be revoked and is no longer in effect.



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Article 8

This Regulation of the Finance Minister shall be effective as of 1 January 2010.

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 11 November 2009

FINANCE MINISTER

(signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta

On 11 November 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS,

(signed)

PATRIALIS AKBAR

OFFICIAL GAZETTTE OF THE REPUBLIC OF INDONESIA NUMBER 426 OF 2009

This copy is in conformity with the original  
Head of General Affairs Bureau  
For  
Head of Administration, the Minister of Finance

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

Antonius Suharto  
NIP 060041107

FINANCE MINISTER  
REPUBLIC OF INDONESIA  
**PROVINCIAL FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
<i>1.</i>	<i>2</i>	<i>3</i>	<i>4</i>
1	Nanggaroe Aceh Darussalam Province	1.0053	High
2.	Sumatera Utara Province	0.5654	Medium
3.	Sumatera Barat Province	0.9763	Medium
4.	Riau Province	2.0529	Very High
5.	Jambi Province	1.3824	High
6.	Sumatera Selatan Province	0.5820	Medium
7.	Bengkulu Province	0.5963	Medium
8.	Lampung Province	0.2871	Low
9.	DKI Jakarta Province	7.9325	Very High
10.	Jawa Barat Province	0.4167	Low
11.	Jawa Tengah Province	0.2412	Low
12.	Daerah Istimewa Yogyakarta Province	0.5009	Medium
13.	Jawa Timur Province	0.3093	Low
14.	Kalimantan Barat Province	0.7881	Medium
15.	Kalimantan Tengah Province	1.7362	High
16.	Kalimantan Selatan Province	2.4487	Very High
17.	Kalimantan Timur Province	4.9662	Very High
18.	Sulawesi Utara Province	0.8967	Medium
19.	Sulawesi Tengah Province	0.5015	Medium
20.	Sulawesi Selatan Province	0.5504	Medium
21.	Sulawesi Tenggara Province	0.5223	Medium
22.	Bali Province	2.1158	Very High
23.	Nusa Tenggara Barat Province	0.2237	Low
24.	Nusa Tenggara Timur Province	0.2974	Low
25.	Maluku Province	0.4493	Low
26.	Papua Province	0.5062	Medium
27.	Maluku Utara Province	1.5052	High
28.	Banten Province	0.8514	Medium
29.	Bangka Belitung Province	2.9668	Very High
30.	Gorontalo Province	0.6692	Medium
31.	Kepulauan Riau Province	3.1331	Very High
32.	Papua Barat Province	1.1359	High
33.	Sulawesi Barat Province	0.7863	Medium

This copy is in conformity with the original  
Head of General Affairs Bureau  
For  
Head of Administration, the Minister of Finance  
(signed and sealed by sealed with  
the seal of the General Affairs Bureau)  
Antonius Suharto  
NIP 060041107

FINANCE MINISTER,  
(Signed)  
SRI MULYANI INDRAWATI



FINANCE MINISTER  
REPUBLIC OF INDONESIA  
**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
<b>I.</b>	<b>Nanggaroe Aceh Darussalam Province</b>		
1	Aceh Barat District	0.4513	Low
2	Aceh Besar District	0.3639	Low
3	Aceh Selatan District	0.4508	Low
4	Aceh Singkil District	0.5566	Medium
5	Aceh Tengah District	0.4056	Low
6	Aceh Tenggara District	0.6329	Medium
7	Aceh Timur District	0.2881	Low
8	Aceh Utara District	0.2431	Low
9	Bireuen District	0.1080	Low
10	Pidie District	0.8524	Low
11	Semeulue District	0.8626	Medium
12	Banda Aceh City	1.4702	Medium
13	Sabang City	1.4702	High
14	Langsa City	0.5103	Medium
15	Lhokseumawe City	0.7694	Medium
16	Gayo Lues District	1.3082	High
17	Aceh Barat Daya District	0.5898	Medium
18	Aceh Jaya District	1.0068	High
19	Nagan Raya District	0.5717	Low
20	Aceh Tamiang District	0.9260	Low
21	Bener Meriah District	0.4941	Low
22	Subulussalam City	0.5153	Medium
23	Pidie Jaya District	0.2557	Low
<b>II</b>	<b>Sumatera Utara Province</b>		
24	Asahan District	0.2723	Low
25	Dairi District	0.6260	Medium
26	Deli Serdang District	0.5379	Medium
27	Tanah Karo District	0.4448	Low
28	Labuhan Batu District	0.3499	Low
29	Langkat District	0.2114	Low
30	Mandailing Natal District	0.3974	Low
31	Nias District	0.2357	Low
32	Simalungun District	0.2185	Low
33	Tapanuli Selatan District	0.3550	Low
34	Tapanuli Tengah District	0.2801	Low
35	Tapanuli Utara District	0.4897	Low
36	Toba Samosir District	0.7095	Medium
37	Binjai City	0.7573	Medium
38	Medan City	0.3548	Low
39	Pematang Siantar City	0.4320	Low
40	Sibolga City	1.0508	High
41	Tanjung Balai City	0.6915	Medium
42	Tebing Tinggi City	0.6972	Medium
43	Padang Sidempuan City	0.5693	Medium
44	Pakpak Barat District	2.4801	Very High
45	Nias Selatan District	0.3484	Low
46	Humbang Hasundutan District	0.9688	Medium
47	Serdang Bergadai District	0.3396	Low
48	Samosir District	0.6485	Medium
49	Batu Bara District	0.2200	Low



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**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
<b>III</b>	<b>Sumatera Barat Province</b>		
50	Lima Puluh District	0.4526	Low
51	Agam District	0.3433	Low
52	Kepulauan Mentawai District	2.0206	Very High
53	Padang Pariaman District	0.3701	Low
54	Pasaman District	0.4889	Low
55	Pesisir Selatan District	0.4298	Low
56	Sawahlunto Sijunjung District	0.9251	Medium
57	Solok District	0.4378	Low
58	Tanah Datar District	0.6874	Medium
59	Bukit Tinggi City	2.1451	Very High
60	Padang Panjang City	3.5598	Very High
61	Padang City	0.6100	Medium
62	Payakumbuh City	1.2096	High
63	Sawahlunto City	11.3599	Very High
64	Solok City	3.1988	Very High
65	Pariaman City	5.2519	Very High
66	Pasaman Barat District	0.6424	Medium
67	Dharmasraya District	0.8872	Medium
68	Solok Selatan District	1.1013	High
<b>IV</b>	<b>Riau Province</b>		
69	Bengkalis District	3.6035	Very High
70	Indragiri Hilir District	0.7705	Medium
71	Indragiri Hulu District	1.4900	High
72	Kampar District	1.2886	High
73	Kuantan Singingi District	1.1925	High
74	Pelalawan District	1.3787	High
75	Rokan Hilir District	2.3081	Very High
76	Rokan Hulu District	0.7375	Medium
77	Siak District	8.1446	Very High
78	Dumai City	2.4205	Very High
79	Pekanbaru City	1.7749	High
<b>V</b>	<b>Jambi Province</b>		
80	Batanghari District	1.1133	High
81	Bungo District	1.9396	High
82	Kerinci District	0.7412	Medium
83	Merangin District	0.9638	Medium
84	Muaro Jambi District	1.9282	High
85	Sarolangun District	1.0072	High
86	Tanjung Jabung Barat District	1.2642	High
87	Tanjung Jabung Timur District	1.1988	High
88	Tebo District	1.8286	High
89	Jambi City	0.4506	Low
<b>VI</b>	<b>Sumatera Selatan Province</b>		
90	Lahat District	0.3452	Low
91	Musi Banyuasin District	0.8940	Medium
92	Musi Rawas District	0.6315	Medium
93	Muara Enim District	0.5266	Medium
94	Ogan Komering Ilir District	0.3975	Low
95	Ogan Komering Ulu District	0.9444	Medium



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**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
96	Palembang City	0.2135	Low
97	Prabumulih City	1.3540	High
98	Pagar Alam City	2.3052	Very High
99	Lubuk Linggau City	0.7847	Medium
100	Banyuasin District	0.4288	Low
101	Ogan Ilir Distric	0.4358	Low
102	Ogan Komering Ulu Timur District	0.4420	Low
103	Ogan Komering Ulu Selatan District	0.6618	Medium
104	Empat Lawang District	0.5180	Medium
<b>VII</b>	<b>Bengkulu Province</b>		
105	Bengkulu Selatan District	0.3928	Low
106	Bengkulu Utara District	0.4147	Low
107	Rejang Lebong District	0.4138	Low
108	Bengkulu City	0.3785	Low
109	Kaur District	0.5343	Medium
110	Seluma District	0.4109	Low
111	Mukomuko District	0.8919	Medium
112	Lebong District	1.3575	High
113	Kepahiang District	0.8856	Medium
<b>VIII</b>	<b>Lampung Province</b>		
114	Lampung Barat District	0.3128	Low
115	Lampung Selatan District	0.0989	Low
116	Lampung Tengah District	0.1583	Low
117	Lampung Utara District	0.1257	Low
118	Lampung Timur District	0.1807	Low
119	Tanggamus District	0.1367	Low
120	Tulang Bawang District	0.4547	Low
121	Way Kanan District	0.2871	Low
122	Bandar Lampung City	0.2213	Low
123	Metro City	0.6164	Medium
<b>IX</b>	<b>DKI Jakarta Province</b>		
<b>X</b>	<b>Jawa Barat Province</b>		
124	Bandung District	0.1835	Low
125	Bekasi District	0.6827	Medium
126	Bogor District	0.2234	Low
127	Ciamis District	0.1812	Low
128	Cianjur District	0.1861	Low
129	Cirebon District	0.0917	Low
130	Garut District	0.1185	Low
131	Indramayu District	0.1269	Low
132	Karawang District	0.2436	Low
133	Kuningan District	0.1097	Low
134	Majalengka District	0.1038	Low
135	Purwakarta District	0.1793	Low
136	Subang District	0.1956	Low
137	Sukabumi District	0.1628	Low
138	Sumedang District	0.2086	Low
139	Tasikmalaya District	0.1735	Low
140	Bandung City	0.8255	Medium
141	Bekasi City	0.4199	Low
142	Bogor City	0.3753	Low



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**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
143	Cirebon City	0.5896	Medium
144	Depok City	-1.2092	High
145	Sukabumi City	0.5419	Medium
146	Tasikmalaya City	0.1833	Low
147	Cimahi City	0.4174	Low
148	Banjar City	0.9227	Medium
149	Bandung Barat District	0.1499	Low
<b>XI</b>	<b>Jawa Tengah Province</b>		
150	Banjarnegara District	0.1129	Low
151	Banyumas District	0.1084	Low
152	Batang District	0.1578	Low
153	Blora District	0.1683	Low
154	Boyolali District	0.1799	Low
155	Brebes District	0.0954	Low
156	Cilacap District	0.1268	Low
157	Demak District	0.1229	Low
158	Grobogan District	0.1214	Low
159	Jepara District	0.2893	Low
160	Karanganyar District	0.1645	Low
161	Kebumen District	0.0910	Low
162	Kendal District	0.2018	Low
163	Klaten District	0.1083	Low
164	Kudus District	0.3655	Low
165	Magelang District	0.1635	Low
166	Pati District	0.1525	Low
167	Pekalongan District	0.1744	Low
168	Pemalang District	0.0904	Low
169	Purbalingga District	0.1205	Low
170	Purwarejo District	0.1633	Low
171	Rembang District	0.1387	Low
172	Semarang District	0.2293	Low
173	Sragen District	0.1265	Low
174	Sukoharjo District	0.2083	Low
175	Tegal District	0.1353	Low
176	Temanggung District	0.1806	Low
177	Wonogiri District	0.1411	Low
178	Wonosobo District	0.1087	Low
179	Magelang City	1.0151	High
180	Pekalongan City	0.7461	Medium
181	Salatiga City	1.0128	High
182	Semarang City	0.8440	Medium
183	Surakarta City	0.3526	Low
184	Tegal City	0.6513	Medium
<b>XII</b>	<b>Daerah Istimewa Yogyakarta Province</b>		
185	Bantul District	0.3169	Low
186	Gunung Kidul District	0.1256	Low
187	Kulon Progo District	0.1644	Low
188	Sleman District	0.2780	Low
189	Yogyakarta City	0.5430	Medium
<b>XIII</b>	<b>Jawa Timur Province</b>		
190	Bangkalan District	0.1107	Low



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**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
190	Bangkalan District	0.1107	Low
191	Banyuwangi District	0.3233	Low
192	Blitar District	0.2172	Low
193	Bojonegoro District	0.1741	Low
194	Bondowoso District	0.1271	Low
195	Gresik District	0.1901	Low
196	Jember District	0.1451	Low
197	Jombang District	0.1826	Low
198	Kediri District	0.1511	Low
199	Lamongan District	0.1566	Low
200	Lumajang District	0.1884	Low
201	Madiun District	0.1801	Low
202	Magetan District	0.2243	Low
203	Malang District	0.1769	Low
204	Mojokerto District	0.1830	Low
205	Nganjuk District	0.1366	Low
206	Ngawi District	0.1550	Low
207	Pacitan District	0.1724	Low
208	Pamekasan District	0.1263	Low
209	Pasuruan District	0.1672	Low
210	Ponorogo District	0.1859	Low
211	Probolinggo District	0.0638	Low
212	Sampan District	0.1061	Low
213	Sidoarjo District	0.4555	Low
214	Situbondo District	0.2245	Low
215	Sumenep District	0.1235	Low
216	Trenggalek District	0.1621	Low
217	Tuban District	0.1620	Low
218	Tulungagung District	0.2642	Low
219	Blitar City	1.2087	High
220	Kediri City	1.2067	High
221	Madiun City	1.1874	High
222	Malang City	0.6144	Medium
223	Mojokerto City	2.0242	Very High
224	Pasuruan City	0.8823	Medium
225	Probolinggo City	0.3796	Low
226	Surabaya City	0.7265	Medium
227	Batu City	1.5382	High
<b>XIV</b>	<b>Kalimantan Barat Province</b>		
228	Bengkayan District	1.2168	High
229	Landak District	0.4017	Low
230	Kapuas Hulu District	1.8402	High
231	Ketapang District	0.7217	Medium
232	Pontianak District	0.4593	Low
233	Sambas District	0.4235	Low
234	Sanggau District	1.1341	High
235	Sintang District	0.9280	Medium
236	Pontianak City	0.5380	Medium
237	Singkawang City	1.2440	High
238	Sekadau District	1.5530	High
239	Melawi District	0.9571	Medium
240	Kayong Utara District	0.7068	Medium



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**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
<b>XV</b>	<b>Kalimantan Tengah Province</b>		
241	Barito Selatan District	2.1352	Very High
242	Barito Utara District	2.8844	Very High
243	Kapuas District	1.0152	High
244	Kotawaringin Barat District	1.8674	High
245	Kotawaringin Timur District	1.1204	High
246	Palangkaraya City	1.8213	High
247	Katingan District	2.9443	Very High
248	Seruyan District	3.5028	Very High
249	Sukamara District	8.1104	Very High
250	Lamandau District	5.6664	Very High
251	Gunung Mas District	3.2530	Very High
252	Pulang Pisau District	2.5043	Very High
253	Murung Raya District	5.9069	Very High
254	Barito Timur District	2.5076	Very High
<b>XVI</b>	<b>Kalimantan Selatan Province</b>		
255	Banjar District City	1.8370	High
256	Barito Kuala District	1.2052	High
257	Hulu Sungai Selatan District	1.1030	High
258	Hulu Sungai Tengah District	1.1072	High
259	Hulu Sungai Utara District	1.1763	High
260	Kotabaru District	2.5648	Very High
261	Tabalong District	1.5262	High
262	Tanah Laut District	1.7679	High
263	Tapin District	2.8285	Very High
264	Banjarbaru City	1.6689	High
265	Banjarmasin City	0.9078	Medium
266	Balangan District	3.1892	Very High
267	Tanah Bumbu District	2.4449	Very High
<b>XVII</b>	<b>Kalimantan Timur Province</b>		
268	Berau District	10.4416	Very High
269	Bulungan District	5.1753	Very High
270	Kutai District	7.4267	Very High
271	Kutai Barat District	6.9771	Very High
272	Kutai Timur District	6.5177	Very High
273	Malinau District	9.8111	Very High
274	Nunukan District	4.5025	Very High
275	Pasir District	4.4100	Very High
276	Balikpapan City	5.4032	Very High
277	Bontang City	8.2609	Very High
278	Samarinda City	2.4400	Very High
279	Tarakan City	4.7217	Very High
280	Penajam Paser Utara District	5.1504	Very High
<b>XVIII</b>	<b>Sulawesi Utara Province</b>		
281	Bolaang Mongondow District	0.3683	Low
282	Minahasa District	0.6012	Medium
283	Kepulauan Sangihe District	0.5222	Medium
284	Bitung City	0.8869	Medium
285	Manado City	0.9654	Medium
286	Kepulauan Talaud District	1.6982	High



FINANCE MINISTER  
REPUBLIC OF INDONESIA

**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
286	Kepulauan Talaud District	1.6982	High
287	Minahasa Selatan District	0.5147	Medium
288	Tomohon City	2.1576	Very High
289	Minahasa Utara City	1.0985	High
290	Kotamobagu City	0.3861	Low
291	Bolang Mongondow Selatan District	0.8095	Medium
292	Kepulauan Siau Tagulandang Biaro District	0.8596	Medium
293	Minahasa Utara District	0.4368	Low
<b>XIX</b>	<b>Sulawesi Tengah Province</b>		
294	Banggai District	0.4830	Low
295	Banggai Kepulauan District	0.5557	Medium
296	Buol District	0.7566	Medium
297	Toli-toli District	0.5365	Medium
298	Donggala District	0.3126	Low
299	Morowali District	0.6826	Medium
300	Poso District	0.5126	Medium
301	Palu City	0.5374	Medium
302	Parigi Moutong District	0.3257	Low
303	Tojo Una Una District	0.4271	Low
<b>XX</b>	<b>Sulawesi Selatan Province</b>		
304	Bantaeng District	0.9688	Medium
305	Barru District	0.8249	Medium
306	Bone District	0.2585	Low
307	Bulukumba District	0.4235	Low
308	Enrekang District	0.4534	Low
309	Gowa District	0.3107	Low
310	Jeneponto District	0.2387	Low
311	Luwu District	0.3262	Low
312	Luwu Utara District	0.4162	Low
313	Maros District	0.3265	Low
314	Pangkajene dan Kepulauan District	0.3212	Low
315	Pinrang District	0.7219	Medium
316	Kepulauan Selayar District	0.9095	Medium
317	Sidenreng Rappang District	1.1209	High
318	Sinjai District	0.6697	Medium
319	Soppeng District	0.6825	Medium
320	Takalar District	0.4778	Low
321	Tana Toraja District	0.2412	Low
322	Wajo District	0.6068	Medium
323	Pare-Pare City	2.0527	Very High
324	Makassar City	0.6070	Medium
325	Palopo City	0.7076	Medium
326	Luwu Timur District	1.3333	High
<b>XXI</b>	<b>Sulawesi Tenggara Province</b>		
327	Buton District	0.2915	Low
328	Konawe District	0.2072	Low
329	Kolaka District	0.4087	Low
330	Muna District	0.1897	Low
331	Kendari City	0.7616	Medium
332	Bau-Bau City	0.8202	Medium
333	Konawe Selatan District	0.4737	Low
334	Bombana District	0.8032	Medium



FINANCE MINISTER  
REPUBLIC OF INDONESIA

**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
335	Wakatobi District	0.7840	Medium
336	Kolaka Utara District	0.9033	Medium
337	Konawe Utara District	1.3813	High
338	Buton Utara District	0.6105	Medium
<b>XXII</b>	<b>Bali Province</b>		
339	Badung District	6.6340	Very High
340	Bangli District	0.9527	Medium
341	Buleleng District	0.4687	Low
342	Gianyar District	0.6411	Medium
343	Jembrana District	0.9132	Medium
344	Karangasem District	0.4309	Low
345	Klungkung District	1.2205	High
346	Tabanan District	0.8054	Medium
347	Denpasar City	2.5492	Very High
<b>XXIII</b>	<b>Nusa Tenggara Barat Province</b>		
348	Bima District	0.2080	Low
349	Belu District	0.2441	Low
350	Lombok Barat District	0.0986	Low
351	Lombok Tengah District	0.0937	Low
352	Lombok Timur District	0.0943	Low
353	Sumbawa District	0.2165	Low
354	Mataram City	0.2549	Low
355	Bima City	0.5758	Medium
356	Sumbawa Barat District	0.8068	Medium
<b>XXIV</b>	<b>Nusa Tenggara Timur Province</b>		
357	Alor District	0.4199	Low
358	Belu District	0.2327	Low
359	Ende District	0.3055	Low
360	Flores Timur District	0.6641	Medium
361	Kupang District	0.2552	Low
362	Lembata District	0.5679	Medium
363	Manggarai District	0.1525	Low
364	Ngada District	0.4573	Low
365	Sikka District	0.4142	Low
366	Sumba Barat District	0.0297	Low
367	Sumba Timur District	0.2899	Low
368	Timor Timur Selatan District	0.1314	Low
369	Timor Timur Utara District	0.3386	Low
370	Kupang City City	0.3131	Low
371	Rote Ndao District	0.4467	Low
372	Manggarai Barat District	0.4312	Low
373	Nagekeo District	0.6749	Medium
374	Sumba Barat Daya District	0.1523	Low
375	Sumba Tengah District	0.4490	Low
<b>XXV</b>	<b>Maluku Province</b>		
376	Maluku Tenggara Barat District	0.5445	Medium
377	Maluku Tengah District	0.3132	Low
378	Maluku Tenggara District	0.4889	Low
379	Buru District	0.6685	Medium
380	Ambon City	0.8015	Medium
381	Seram Bagian Barat District	0.3549	Low





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**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
382	Seram Bagian Timur District	0.9194	Medium
383	Kepulauan Aru District	0.7850	Medium
<b>XXVI</b>	<b>Papua Province</b>		
384	Biak Numfor District	0.6122	Medium
385	Jayapura District	1.5792	High
386	Jayawijaya District	0.2895	Low
387	Merauke District	2.6886	Very High
388	Mimika District	2.0112	Very High
389	Nabire District	0.5965	Medium
390	Paniai District	0.8189	Medium
391	Puncak Jaya District	0.9190	Medium
392	Yahukimo District	0.6497	Medium
393	Jayapura City	0.6713	Medium
394	Mamberamo Raya District	2.6597	Very High
395	Tolikara District	1.2220	High
396	Keerom District	2.8725	Very High
397	Pegunungan Bintang District	0.8950	Medium
398	Boven Digoel District	5.4794	Very High
399	Mappi District	2.1348	Very High
400	Asmat District	1.7724	High
401	Waropen District	2.4261	Very High
402	Sarmi District	4.7068	Very High
403	Supiori District	4.2176	Very High
404	Kepulauan District	0.5943	Medium
<b>XXVII</b>	<b>Maluku Utara Province</b>		
405	Halmahera Tengah District	2.2025	Very High
406	Halmahera Barat District	1.1603	High
407	Ternate City	2.5453	Very High
408	Halmahera Timur District	2.3032	Very High
409	Halmahera Selatan District	1.3852	High
410	Halmahera Utara District	1.7389	High
411	Kepulauan Sula District	2.2387	Very High
412	Tidore Kepulauan City	3.3564	Very High
<b>XXVIII</b>	<b>Banten Province</b>		
413	Lebak District	0.2078	Low
414	Pandeglang District	0.2029	Low
415	Serang District	0.3414	Low
416	Tangerang District	0.3609	Low
417	Cilegon City	2.2567	Very High
418	Tangerang City	0.4591	Low
<b>XXIX</b>	<b>Bangka Belitung Province</b>		
419	Bangka District	1.4096	High
420	Belitung District	2.1230	Very High
421	Pangkal Pinang City	3.0803	Very High
422	Bangka Selatan District	3.8269	Very High
423	Bangka Tengah District	2.4090	Very High
424	Bangka Barat District	4.3432	Very High
425	Belitung Timur District	2.7872	Very High
<b>XXX</b>	<b>Gorontalo Province</b>		
426	Boalemo District	0.4787	Low
427	Gorontalo District	0.1177	Low



FINANCE MINISTER  
REPUBLIC OF INDONESIA  
**DISTRICT/CITY FISCAL CAPACITY MAP**

No	Region	Fiscal Capacity Index	Category
1	2	3	4
428	Gorontalo City	1.7499	High
429	Pohuwato District	0.6983	Medium
430	Bone Bolango District	0.7645	Medium
431	Gorontalo Utara District	0.5826	Medium
<b>XXXI</b>	<b>Kepulauan Riau Province</b>		
432	Natuna District	10.2702	Very High
433	Karimun District	2.8816	Very High
434	Batam City	1.2737	High
435	Tanjung Pinang City	1.8663	High
436	Lingga District	1.4277	High
437	Bintan District	2.8829	Very High
<b>XXXII</b>	<b>Papua Barat Province</b>		
438	Sorong District	1.3094	High
439	Manokwari District	0.4245	Low
440	Fak-Fak District	1.7187	High
441	Sorong City	1.5329	High
442	Raja Ampat District	3.9290	Very High
443	Sorong Selatan District	2.8744	Very High
444	Teluk Bintuni District	2.2456	Very High
445	Teluk Wondama District	2.3857	Very High
446	Kaimana District	4.7101	Very High
<b>XXXIII</b>	<b>Sulawesi Barat Province</b>		
447	Majene District	0.5807	Medium
448	Mamuju District	0.9842	Medium
449	Polewali Mandar District	0.2026	Low
450	Mamasa District	0.7290	Medium
451	Mamuju Utara District	3.0314	Very High

This copy is in conformity with the original  
Head of General Affairs Bureau  
For  
Head of Administration, the Minister of Finance  
(signed and sealed by sealed with  
the seal of the General Affairs Bureau)  
Antonius Suharto  
NIP 060041107

FINANCE MINISTER,

(Signed)

SRI MULYANI INDRAWATI

FINANCE MINISTER  
REPUBLIC OF INDONESIA**FISCAL CAPACITY OF NEWLY CREATED REGIONS**

No.	Region	Parent Region		
			Fiscal Capacity Index of Parent Region	Category
1	2	3	4	5
<b>NEWLY CREATED REGIONS IN 2007</b>				
1	Padang Lawas Utara District	Tapanuli Selatan District	0.3550	Low
2	Padang Lawas District	Tapanuli Selatan District	0.3550	Low
3	Pesawaran District	Lampung Selatan District	0.0989	Low
4	Kubu Raya District	Pontianak District	0.4593	Low
5	Tana Tidung District	Bulungan District	5.1753	Very High
6	Manggarai Timur District	Manggarai District	0.1525	Low
7	Tual City	Maluku Tenggara District	0.4889	Low
8	Serang City	Serang District	0.3414	Low
<b>NEWLY CREATED REGIONS IN 2008</b>				
1	Labuhan Batu Selatan District	Labuhan Batu District	0.3499	Low
2	Labuhan Batu Utara District	Labuhan Batu District	0.3499	Low
3	Nias Utara District	Nias District	0.2357	Low
4	Nias Barat District	Nias District	0.2357	Low
5	Gunung Sitoli City	Nias District	0.2357	Low
6	Kepulauan Meranti District	Bengkalis District	3.6035	Very High
7	Sungai Penuh City	Kerinci District	0.7412	Medium
8	Bengkulu Tengah District	Bengkulu Utara District	0.4147	Low
9	Pringsewu District	Tanggamus District	0.1367	Low
10	Mesuji District	Tulang Bawang District	0.4547	Low
11	Tulang Bawang Barat District	Tulang Bawang District	0.4547	Low
12	Bolaang Mongondow Timur District	Bolaang Mongondow District	0.3683	Low
13	Bolaang Mongondow Selatan District	Bolaang Mongondow District	0.3686	Low
14	Sigi District	Donggala District	0.3126	Low
15	Toraja Utara District	Tana Toraja District	0.2412	Low
16	Lombok Utara District	Lombok Barat District	0.0986	Low
17	Sabu Raijua District	Kupang District	0.2552	Low
18	Maluku Barat Daya District	Maluku Tenggara Barat District	0.5445	Medium
19	Buru Selatan District	Buru District	0.6685	Medium
20	Mamberamo Tengah District	Jayawijaya District	0.2895	Low
21	Yalimo District	Jayawijaya District	0.2895	Low
22	Lanny Jaya District	Jayawijaya District	0.2895	Low
23	Nduga District	Jayawijaya District	0.2895	Low
24	Puncak District	Puncak Wijaya District	0.9190	Medium
25	Dogiyai District	Nabire District	0.5965	Medium
26	Intan Jaya District	Paniai District	0.8189	Medium
27	Deiyai District	Paniai District	0.8189	Medium
28	Pulau Morotai District	Halmahera Utara District	1.7389	High
29	Tangerang Selatan City	Tangerang District	0.3609	Low
30	Kepulauan Anambas District	Natuna District	10.2702	Very High
31	Tambrauw District	Sorong District	1.3084	High
32	Maybrat District	Sorong District	1.3084	High

This copy is in conformity with the original  
Head of General Affairs Bureau  
For  
Head of Administration, the Minister of Finance  
(signed and sealed by sealed with  
the seal of the General Affairs Bureau)  
Antonius Suharto  
NIP 060041107

FINANCE MINISTER,  
(Signed)  
SRI MULYANI INDRAWATI