CONSIDERING:

1. Act Number 33 of 2004 concerning Financial Balance Between Central Government and Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);
2. Act Number 22 of 2011 concerning State Revenue and Expenditure Budget for 2012 Fiscal Year (State Gazette of the Republic of Indonesia of 2011 Number 113, Supplement to State Gazette of the Republic of Indonesia Number 5254);
3. Government Regulation Number 55 of 2005 concerning Balance Fund (State Gazette of the Republic of Indonesia of 2005 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4575);
4. Presidential Decree Number 56/P of 2010;
5. Regulation of the Minister of Finance Number 126/PMK.07/2010 concerning Implementation and Accountability of Transfer Budget to Regions;

DECIDES:

To stipulate: REGULATION OF THE MINISTER OF FINANCE CONCERNING GENERAL GUIDELINES AND FUND ALLOCATION OF SPECIAL ALLOCATION FOR 2012 FISCAL YEAR

CHAPTER I

SCOPE

Article 1
Special Allocation Fund (DAK) is allocated to assist regions in funding the physical needs of basic facilities and infrastructure that are national priorities in education, health, road infrastructure, irrigation infrastructure, drinking infrastructure, sanitation infrastructure, regional government infrastructure, marine and fishery, agriculture, environment, Family Planning (KB), forestry, trading facilities, rural area facilities and infrastructure, rural area electricity, housing and residential areas, transportation safety, village transportation, and border areas.

CHAPTER II
ALLOCATION
Article 2

(1) Allocation of DAK of 2012 is stipulated at Rp26,115,948,000,000.00 (twenty six trillion one hundred fifteen billion nine hundred forty eight million Rupiahs).

(2) Allocation of DAK as referred to in paragraph (1) is allocated for:

a. Education sector of Rp10,041,300,000,000.00 (ten trillion forty one billion three hundred million Rupiahs) consisting of:
   1. Elementary School (SD) of Rp8,033,040,000,000.00 (eight trillion thirty three billion forty million Rupiahs); and
   2. Junior High School (SMP) of Rp2,008,260,000,000.00 (two trillion eight billion two hundred sixty million Rupiahs).

b. Health sector of Rp3,005,931,000,000.00 (three trillion five billion nine hundred thirty one million Rupiahs), consisting of:
   1. Basic Services of Rp1,155,990,000,000.00 (one trillion one hundred fifty five billion nine hundred ninety million Rupiahs);
   2. Referral Services of Rp749,256,000,000.00 (seven hundred forty nine billion two hundred fifty six million Rupiahs), consisting of:
      i. Referral Services for Province of Rp117,420,000,000.00 (one hundred seventeen billion four hundred twenty million Rupiahs); and
      ii. Referral Services for Regency/City of Rp631,836,000,000.00 (six hundred thirty six billion eight hundred thirty six million Rupiahs);
3. Pharmacy of Rp1,100,685,000,000.00 (one trillion one hundred billion six hundred eighty five million Rupiahs).

c. Road Infrastructure of Rp4,012,761,000,000.00 (four trillion twelve billion seven hundred sixty one million Rupiahs), consisting of:
   1. Road Infrastructure Sector for Province of Rp601,914,150,000.00 (six hundred one billion nine hundred fourteen million one hundred fifty Rupiahs); and
   2. Road Infrastructure Sector for Regency/City of Rp3,410,846,850,000.00 (three trillion four hundred ten billion eight hundred sixty one million eight hundred fifty thousand Rupiahs).

d. Irrigation Infrastructure Sector of Rp1,348,508,000,000.00 (one trillion three hundred forty eight billion five hundred eight million Rupiahs), consisting of:
   1. Irrigation Infrastructure Sector for Province of Rp404,552,400,000.00 (four hundred four billion five hundred fifty two million four hundred thousand Rupiahs); and
   2. Irrigation Infrastructure Sector for Regency/City of Rp943,955,600,000.00 (nine hundred forty three billion nine hundred fifty five million six hundred thousand Rupiahs).

e. Mineral Water Infrastructure Sector of Rp502,494,000,000.00 (five hundred two billion four hundred ninety four million Rupiahs);

f. Sanitation Infrastructure Sector of Rp463,651,000,000.00 (four hundred sixty three trillion six hundred fifty one million Rupiahs);

g. Regional Government Infrastructure Prasarana of Rp444,504,000,000.00 (four hundred forty four billion five hundred four million Rupiahs);

h. Marine and Fishery Sector of Rp1,547,119,000,000.00 (one trillion five hundred forty seven billion one hundred nineteen million Rupiahs), consisting of:
   1. Agricultural Sector of Rp1,879,588,000,000.00 (one trillion eight hundred eighty seven billion five hundred million); and
   2. Marine and Fishery Sector for Regency/City of Rp1,359,619,000,000.00 (one trillion three hundred fifty nine billion six hundred nineteen million Rupiahs).

i. Agricultural Sector of Rp1,879,588,000,000.00 (one
trillion eight hundred seventy nine billion five hundred eighty eight million Rupiahs);
j. Environmental Sector of Rp479,730,000,000.00 (four hundred seventy nine billion seventy thirty million Rupiahs);
k. Family Planning Program Sector of Rp392,257,000,000.00 (three hundred ninety two billion two hundred fifty seven million Rupiahs);
l. Forestry Sector of Rp489,763,000,000.00 (four hundred eighty nine billion seven sixty three million Rupiahs);
   1. Forest Sector for Province of Rp20,000,000,000.00 (twenty billion Rupiahs); and
   2. Forest Sector for Regency/City of Rp469,763,000,000.00 (four hundred sixty nine billion seven hundred sixty three million Rupiahs).
m. Trading Infrastructure Sector of Rp345,132,000,000.00 (three hundred forty five billion one hundred thirty two million Rupiahs);
n. Underdeveloped Area Facilities and Infrastructure Sector of Rp356,940,000,000.00 (three hundred fifty six billion nine hundred forty million Rupiahs);
o. Rural Electricity Sector of Rp190,640,000,000.00 (one hundred ninety billion six hundred forty million Rupiahs);
p. Housing and Residential Areas Sector of Rp191,243,000,000.00 (one hundred ninety one billion two hundred forty three million Rupiahs);
q. Land Transportation Safety Sector of Rp131,617,000,000.00 (one hundred thirty one billion six hundred seventeen million Rupiahs);
r. Rural Transportation Sector of Rp171,385,000,000.00 (one hundred seventy one billion three hundred eighty five million Rupiahs); and
s. Border Area Facilities and Infrastructure Sector of Rp121,385,000,000.00 (one hundred twenty one billion three hundred eighty five million Rupiahs).

CHAPTER III
DETERMINATION OF LOCATION
Part One
Criteria
Article 3
(1) DAK Allocation of each region is determined by the calculation of index in accordance with General Criteria, Special Criteria, and Technical Criteria.

(2) General Criteria as referred to in paragraph (1) are formulated in accordance with the regional financial ability, which is reflected from the general revenues of Regional Revenue and Expenditure Budget (APBD) after reduction by the Regional Civil Servant Expenditure.

(3) Special Criteria as referred to in paragraph (1) are formulated in accordance with the provisions of legislation that regulates the implementation of special autonomy, and regional characteristics.

(4) Special Criteria as referred to in paragraph (3) pay attention on:
   a. All regencies/cities in Papua Province and West Papua Province, and underdeveloped areas are prioritized to get DAK allocation;
   b. Regional Characteristics for regencies /cities include underdeveloped areas, coastal areas and/or islands, border areas adjacent to other countries, hazardous areas, food security areas, and tourism areas.

(5) Technical Criteria of DAK activities per sector are formulated by ministers or heads of agencies as follows:
   a. Education Sector is formulated by the Minister of Education and Culture;
   b. Health Sector is formulated by the Minister of Health;
   c. Road Infrastructure, Irrigation Infrastructure, Drinking Water Infrastructure, Sanitation Infrastructure Sectors are formulated by the Minister of Public Works;
   d. Regional Government Infrastructure, Border Area Facilities and Infrastructure, and Rural Transportation Infrastructure Sectors are formulated by the Minister of Domestic Affairs;
   e. Marine and Fishery Sector is formulated by Minister of Marine and Fishery;
   f. Agricultural Sector is formulated by the Minister of Agriculture;
   g. Environmental Sector is formulated by the Minister of Environment;
   h. Family Planning Program Sector is formulated by Head of the National Demography and National Family Planning Program Agency;
   i. Forestry Sector is formulated by the Minister of Forestry;
   j. Underdeveloped Area Facilities and Infrastructure Sector is formulated by the Minister of Rural
Development;
k. Trading Infrastructure Sector is formulated by the Minister of Trade;
l. Rural Electricity Sector is formulated by the Minister of Energy of Natural and Mineral Resources;
m. Housing and Residential Areas Sector is formulated by the Minister of People Housing; and
n. Land Transportation Safety Sector is formulated by the Minister of Transportation.

Part Two
Determination of Allocation

Article 4

DAK allocation for 2012 Fiscal Year for each province and regency/city shall be as referred to in Appendix, which constitutes an integral and inseparable part of this Ministerial Regulation.

Part Three
Policy Direction and Scope of Activities

Article 5

(1) DAK for the Education Sector is allocated to increase the implementation of Nine-Year Basic Learning Compulsory Program to assure that all children of Indonesia obtain quality basic education, and increase the quality of basic education through the provision of better and more complete facilities and infrastructure to fulfill the Minimum Service Standards (SPM), as well as gradually fulfill the National Education Standards.

a. For Elementary School/Extraordinary Elementary School with the scope of activities as follows:
   1. Accomplishment of moderately damaged or severely damaged classroom rehabilitation;
   2. Construction of new classroom;
   3. Construction of library and its fittings; and
   4. Provision of facilities to increase the education quality

b. For Junior High School/Extraordinary Junior High School with the scope of activities as follows:
   1. Accomplishment of moderately damaged or severely damaged classroom rehabilitation;
   2. Construction of new classroom to fulfill the gap between the number of learning groups and the number of classrooms and to meet the target of
gross participation in 2015;
3. Construction of library and its fittings; and
4. Construction of other classroom, including the provision of education media for science laboratory, computer laboratory, language laboratory, art room and multi-purpose room.

(2) DAK of the Health Sector is allocated to increase the access and quality of health services in order to accelerate the decrement of mother, baby and child mortality, as well as to support the program of labor insurance and health insurance in public health centers and economy class of hospitals through the increase of facilities and infrastructure in public health centers and their networks, village health centers and provincial and regency/city hospitals. In addition, DAK of the Health Sector is allocated for provision of medicines and supporting infrastructure of medicine management, health supplies and quality, safe, useful medicines, particularly for poor-people health services and those who live in underdeveloped, isolated, border or island areas.

(3) Scope of activities of DAK of the Health Sector for Basic Services, Referral Services, and Pharmacy as referred to in paragraph (2) consists of the following activities:
a. Health Sector for Basic Services is addressed to fulfill facilities, infrastructure, and equipment for public health centers and their networks, consisting of the following activities:
1. increase of public health centers, to be able to have normal labor;
2. increase of public health centers to be public health centers of treatment/public health centers that are able to provide Obstetric Services and Basic Neonatal Emergency, including health personnel service houses, particularly in underdeveloped, border and island areas;
3. development of new public health centers including health personnel service houses; and
4. development of village health centers.
b. Health Sector for Referral Services consists of the following activities:
1. fulfillment of bed facilities for economy class at hospitals;
2. fulfillment of facilities, infrastructure and equipment of Guidelines for Administration of Obstetric Services and Basic Neonatal Emergency for hospitals;
3. fulfillment of facilities, infrastructure and equipment of Emergency Installation for hospitals; and
4. fulfillment of facilities, infrastructure and equipment of blood service.

c. Health Sector for Pharmacy consists of the following activity:
   1. Provision of medicines and health supplies;
   2. New construction / rehabilitation and provision of supporting facilities of regency and city pharmacy installation; and
   3. New construction of remote island / satellite pharmacy installation and supporting facilities.

(4) DAK of the Road Infrastructure Sector is allocated to fund the physical needs of basic facilities and infrastructure becoming a regional authority that is an integrated national priority program in road sector.

(5) Scope of activities of DAK of the Road Infrastructure Sector as referred to in paragraph (4) consists of periodic maintenance activities of provincial, regency/city roads and bridges, capacity increase of provincial, regency/city roads and bridges, as well as construction of provincial, regency/city roads and bridges.

(6) DAK of Irrigation Infrastructure Sector is allocated to maintain and increase the quality of irrigation services in irrigation region becoming an authority and accountability of provincial, regency/city governments in order to be consistent with and support the efforts of the Government to meet the target of "Rice Surplus of Minimum of 10 Million Tons in a period of 5-10 years".

(7) Scope of activities of DAK of the Irrigation Infrastructure Sector as referred to in paragraph (6) consists of rehabilitation of irrigation networks in damaged irrigation areas to return the quality of irrigation services the way they used to as the realization of regional contribution in fulfilling the national target.

(8) DAK of the Water Infrastructure Sector is allocated to support the increase of water service scope to increase the health quality of people and meet the SPM of water supply.

(9) Scope of activities of DAK of the Water Infrastructure Sector as referred to in paragraph (8) consists of activities to increase house connection for low-income people in urban areas, installment of master meter for poor people in urban areas, and an increase in the
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water service in water prone and/or rural areas.

(10) DAK of the Sanitation Infrastructure Sector is allocated to increase the sanitation service scope and reliability (wastewater, solid waste, and drainage) to increase the health quality of people and fulfill the SPM of sanitation provision.

(11) Scope of activities of DAK of the Sanitation Infrastructure Sector as referred to in paragraph (10) consists of:

a. development of communal waste facilities and infrastructure;

b. development of waste reducing facilities using the 3R pattern (reduce, reuse, and recycle); and

c. development of independent drainage facilities and infrastructure, which are environmentally sound, eco-drainage, and regional scale drainage.

(12) DAK of the Regional Government Infrastructure Sector is allocated to increase the performance of regional government in implementing public services in expansion areas and areas affected by the expansion until 2009 and other areas whose governmental infrastructure is not proper and sufficient. The priority is provided to the expansion areas of 2007 to 2009, and certain non-expansion areas.

(13) Scope of activities of DAK of the Regional Government Infrastructure Sector as referred to in paragraph (12) consists of construction of offices for Regent, Major, Regional Secretary, Regional House of Representatives, Secretariat of Regional House of Representatives, Departments, Agencies and offices of Regional Working Units.

(14) DAK of the Marine and Fishery Sector is allocated to increase facilities and infrastructure of production, management, quality, marketing, monitoring of marine and fishery resources, extension, marine and fishery statistics as well as provision of facilities and infrastructure of people empowerment in coastal areas and small islands that are related to the fishery production increase, especially in areas that have potentials and are determined as fishery development areas (Minneapolita).

(15) Scope of activities of DAK of the Marine and Fishery Sector as referred to in paragraph (14) consists of:

a. development of fishery facilities and infrastructure, including the provision of ships for province;

b. development of aquaculture facilities and
infrastructure;
c. development of facilities and infrastructure for processing, quality increase, and marketing of fishery products;
d. development of facilities and infrastructure of people economic empowerment in coastal areas and small islands;
e. development of facilities and infrastructure of marine and fishery resources;
f. development of facilities and infrastructure of fishery extension; and
g. development of statistic facilities of marine and fishery.

(16) DAK of the Agricultural Sector is allocated to support the safety and increase of domestic food production in order to gain national food security.

(17) Scope of activities of DAK of the Agricultural Sector as referred to in paragraph (16) consists of:
   a. Expansion of agricultural areas;
   b. Provision of water management facilities and infrastructure;
   c. Provision of land management facilities and infrastructure;
   d. provision of public barns or government food warehouses;
   e. Development/rehabilitation of Agricultural Extension Center in Sub-districts;
   f. Provision of facilities and infrastructure of Regency Hatchery / Seeding Center for Food Crops / Horticulture / Plantation / Animal Husbandry;
   g. Development / rehabilitation of Animal Health Service and Artificial Insemination Center / Post / Clinic; and
   h. Post-harvest handling.

(18) DAK of the Environment Sector is allocated to increase the quality of environment in regional areas, by increasing the role and responsibility of regency/city governments, especially to increase water, air, and land quality in their respective areas, especially through provision and physical supporting facilities and infrastructure.

(19) Scope of activities of DAK of the Environment Sector as referred to in paragraph (18) consists of:
   a. monitoring of water quality, which is conducted through the development of laboratory building, provision of facilities and infrastructure, development of mobile laboratory, and operational
transportation;
b. pollution control through simple technology applications to reduce waste, Biodiversity Parks (*Taman Kehati*), Water Management Installation of Medical and Small and Medium Enterprise Waste, and Provision of waste transportation vehicles;
c. pollution control through provision of air quality monitoring devises; and
d. protection of water resources through planting outside forest areas, and provision of information board.

(20) DAK of the Family Planning Program Sector is allocated to increase the access and quality of Family Planning Program services through the increase of:
a. coverage and quality of extension, movement, and guidance of Family Planning Program in the field;
b. facilities and infrastructure of Family Planning Program;
c. physical facilities of communication, information, and education services of Family Planning Program;
d. physical facilities of child growth and development guidance; and
e. facilities of data and information processing.

(21) Scope of activities of DAK of the Family Planning Program Sector as referred to in paragraph (20) consists of:
a. provision of mobile facilities (motor) and information technology (personal computer) based data processing facilities for Family Planning Program Extension (PLKB) / Field Family Planning Program Extension Official (PPLKB);
b. provision of Family Planning Program facilities in static Family Planning Program clinics (Implant Kit, IUD Kit) and mobile Family Planning Program service (MUYAN) facilities and development of warehouses for contraception tools / drugs; and
c. provision of lighting facilities and infrastructure of mobile Family Planning Program (MUPEN), provision of Public Address and KIE.

(22) DAK of the Forestry Sector is allocated to increase the functions of Watershed, in order to maintain and increase forest, land, and water resources.

(23) Scope of activities of DAK of the Forestry Sector as referred to in paragraph (22) consists of:
a. rehabilitation of production forests, protected forests, degraded land, Great Forest Parks, and Urban Forest;
b. facilities and infrastructure of forest safety;
c. facilities and infrastructure of Great Forest Parks;
d. facilities and infrastructure of Forest Processing Unit; and
e. facilities and infrastructure of extension.

(24) DAK of the Trading Facility Sector is allocated to increase the quantity and quality of trading facilities to support product supply and availability (especially staple foods), as well as the implementation of measurement order to increase the purchasing power of the people and support the efforts of customer protection, particularly in rural, underdeveloped, isolated, border, expansion areas, and areas with minimum trading facility.

(25) Scope of activities of DAK of the Trading Facility Sector as referred to in paragraph (24) consists of:

a. Funding of construction and development activities of traditional market;
b. Increasing legal metrology facilities; and
c. Development of warehouses, supporting facilities and equipment in the scope of Warehouse Receipt System.

(26) Scope of activities of DAK of the Underdeveloped Area Facilities and Infrastructure Sector is allocated to conduct the accelerated underdeveloped area development by increasing the development of economy and quality of human resources, to be supported by institutionalization and provision of economy infrastructure and basic services, thus the underdeveloped areas can pursue for the development backwardness from other countries that are relatively more advanced.

(27) DAK of the Underdeveloped Area Facilities and Infrastructure Sector as referred to in paragraph (26) consists of:

a. provision of land/water transportation modes to increase goods and passenger mobilization between villages and growth centers;
b. development and rehabilitation of small ports or boat moorings in coastal areas that are not managed by the Ministry of Transportation;
c. provision/development of village power plant using micro hydro and pico hydro energy resources;
d. development/rehabilitation of irrigation ponds to support the agricultural sector; and
e. development/rehabilitation of intra-village bridges.
(28) DAK of the Rural Electricity Sector is allocated to fund physical activities in renewed energy sector that includes development of new Micro Hydro Power Plant (PLTMH), rehabilitation of damaged PLTMH, Communal Solar Power Plant (PLTS), as well as Hybrid Power Plant.

(29) Scope of activities of DAK of the Rural Electricity Sector as referred to in paragraph (28) consists of power plant development by using potential renewed energy.

(30) DAK of the Housing and Residential Sector is allocated to increase the facilities, infrastructure, and utilities of housing and residential in order to stimulate the development of housing and residential areas for low-income people in regencies /cities.

(31) Scope of activities of DAK of the Housing and Residential Sector as referred to in paragraph (30) consists of activities to help regions in funding the physical needs of housing and residential areas in order to gain SPM, including:
   a. provision of water facilities and infrastructure;
   b. communal tank septic facilities;
   c. integrated waste processing place;
   d. electricity distribution network; and
   e. public road lighting.

(32) DAK of the Land Transportation Safety Sector is allocated to increase service quality especially for the road transportation users in regencies /cities to reduce accidents in road transportation traffic in order to implement the “road map to zero accident” action plan.

(33) Scope of activities of DAK of the Land Transportation Safety Sector as referred to paragraph (32) consists of provision and installation of road safety facilities and equipment through the installation of traffic signs, road marks, road safety gates, traffic signal controller, road nails, and delineator.

(34) DAK of the Rural Transportation Sector is allocated to:
   a. increase the availability and easiness of people access to transportation services, and develop land, river, lake, water, and marine transportation in rural areas;
   b. development of rural transportation facilities and infrastructure that are prioritized to support the development center in the fast growing strategic areas (agriculture, fishery, and tourism sectors); and
   c. support the continuous rural transportation usage.

(35) Scope of activities of DAK of the Rural Transportation Sector as referred to in paragraph (34) consists of:
a. village ring road through development, increase, maintenance between villages that connects production center and marketing center in the strategic areas; and

b. provision of village transportation through the provision of transportation facility of passenger and goods transportation that is suitable with the regional characteristic and needs.

(36) DAK of the Border Area Facilities and Infrastructure Sector is allocated to support the border areas development policy, which is to anticipate the area isolation that can hampers the efforts to securing the border, basic social services and development of local economy continuously in the border sub-districts.

(37) Scope of activities of DAK of the Border Area Facilities and Infrastructure Sector as referred to in paragraph (36) consists of:

a. development of road/increasing non-status road surface condition that connects prioritized border sub-districts centers of activities around them, synergized by implementing DAK activities of road, Deconcentration Fund /Assistance Tasks of the Ministry of Public Works, as well as the Regional Revenue and Expenditure Budget;

b. development and rehabilitation of small ports or boat moorings to support passenger and goods transportation, particularly small ports or boat moorings in coastal areas that are not managed by the Ministry of Transportation, synergized by implementing DAK activities of road, Deconcentration Fund /Assistance Tasks of the Ministry of Marine and Fishery, as well as the Regional Revenue and Expenditure Budget; and

c. provision of water/island transportation modes to increase mobilization of people, goods and services, synergized by implementing DAK activities of road, Deconcentration Fund /Assistance Tasks of the Ministry of Transportation, as well as the Regional Revenue and Expenditure Budget;

CHAPTER IV
TECHNICAL GUIDELINES

Article 6

(1) In accordance with this Ministerial Regulation, ministers /heads of agencies shall stipulate the
Technical Guidelines for DAK Use for each sector.

(2) Technical Guidelines for DAK Use as a basis for DAK implementation in regions are the Technical Guidelines for DAK Use stipulated by ministers /heads of agencies.

3. Technical Guidelines shall be stipulated at the latest of 2 (two) weeks after this Ministerial Regulation is promulgated.

CHAPTER V

BUDGETING AND IMPLEMENTATION OF ACTIVITIES

Article 7

(1) DAK receiving regions shall be required to include the allocation and use of DAK in the Regional Revenue and Expenditure Budget.

(2) DAK use as referred to in paragraph (1) shall be conducted in accordance with the Technical Guidelines for DAK Use stipulated by relevant ministers /heads of agencies.

(3) DAK may not be used to fund activity administration, preparation of physical activities, research, training, and official travel.

Article 8

Implementation of activities funded by DAK shall be completed at the latest of December 31, 2012.

Article 9

(1) DAK receiving regions may optimize the use of DAK they receive.

(2) Optimization as referred to in paragraph (1) can be merely conducted for activities in the same sector in the current fiscal year.

CHAPTER VI

CO-FUNDING

Article 10

(1) DAK receiving regions shall be required to provide Co-Funding at least 10% (ten percent) of DAK allocation of each sector.

(2) Co-Funding as referred to in paragraph (1) is budgeted in the Regional Revenue and Expenditure Budget.

(3) Co-Funding as referred to in paragraph (1) is used for physical activities.
DISTRIBUTION
Article 11

(1) DAK distribution is conducted by transferring from the General Treasury Account to the Regional General Treasury Account.

(2) DAK distribution as referred to in paragraph (1) is conducted in accordance with a Regulation of the Minister of Finance that regulates the implementation and accountability of budget transfer to regions.

CHAPTER VIII
REPORTING
Article 12

(1) Regional Head shall submit a quarterly report that includes the implementation of DAK activities and use of each sector to the technical minister/head of relevant agency.

(2) Regional Head shall submit a quarterly report that is a compilation of reports of all sectors as referred to in paragraph (1) to the Minister of Finance and the Minister of Domestic Affairs.

(3) Minister / head of agency shall submit a report of DAK activity implementation every end of a fiscal year to the Minister of Finance, the Minister of National Development Plan / Head of the National Planning and Development Body and the Minister of Domestic Affairs.

CHAPTER IX
MONITORING, EVALUATION, AND SUPERVISORY

(1) Minister / head of agency shall conduct monitoring and evaluation from technical aspects the activity implementation in regions funded by DAK in accordance with their respective authority.

(2) The Minister of Finance shall conduct monitoring and evaluation of DAK finance.

(3) Supervisory on the DAK implementation shall be conducted in accordance with the provisions of legislation.

CHAPTER X
CHAPTER VII
CLOSING PROVISIONS
Article 14
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 December 12, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On December 12, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 810