

<|begin_of_text|> The central government accounted for 57 % of government expenditures and 89 % of government revenues (OECD, 2016a). The Ministry of Finance is transferring part of the national budget to all local governments. The General Allocation Fund (DAU) and the Special Allocation Fund (DAK) accounted for 51 % and 5 %, respectively, of regency and city revenues in 2015 (OECD, 2016a), transfers also dramatically increased, from USD 9.1 billion in 2001 to USD 43.7 billion in 2011 (Ritonga et al.,