



COPY

REGENT SUKOHARJO  
PROVINCE OF CENTRAL JAVA

SUKOHARJO REGENCY REGULATIONS  
NUMBER 23 OF 2020

ABOUT

INSIDE UNEXPECTED SHOPPING MANAGEMENT GUIDELINES  
FRAMEWORK FOR HANDLING *CORONA VIRUS DISEASE 2019*

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

- Considering: a. that the spread of *Corona Virus Disease 2019 (Covid-19)* tends to increase so that steps need to be taken- steps to anticipate and handle the impact of transmission;
- b. based on the provisions of Article 2 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2020 concerning the Acceleration of Handling *Corona Virus Disease 2019 (Covid-19)* in the Regional Government Environment, it is necessary to prioritize the APBD to anticipate and handle the impact of the transmission of *Corona Virus Disease 2019 (Covid-19)*;
- c. that based on the considerations as intended in letters a and b it is necessary to stipulate a Regent's Regulation concerning Guidelines for Managing Unexpected Expenditures in the Context of Handling the *2019 Corona Virus Disease*;

- Bearing in mind: 1. Law Number 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java;
2. Law Number 17 of 2003 concerning State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286); 3. Law Number 1 of 2004 concerning State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
4. Law Number 15 of 2004 concerning Financial Auditing, Management and Responsibility State (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to the State Gazette of the Republic of Indonesia Number 4400);

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5. Law Number 12 of 2011 concerning the Establishment of Legislative Regulations (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as amended by Law Number 15 of 2019 concerning Amendments to the Law -  
  
Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2019 Number 183, Supplement to the State Gazette of the Republic of Indonesia Number 6398);
6. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to State Gazette of the Republic of Indonesia Number 5587), as amended several times, most recently by Law Number 9  
2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679);
7. Government Regulation Number 12 of 2019 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to State Gazette of the Republic of Indonesia Number 6322);
8. Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislative Regulations (State Gazette of the Republic of Indonesia of 2014 Number 199);
9. Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management as amended several times, most recently with Regulation of the Minister of Home Affairs Number 21 of 2011 concerning the Second Amendment to Regulation of the Minister of Home Affairs Number 13 of 2006 Guidelines for Regional Financial Management (State Gazette of the Republic Indonesia 2011 Number 230);
10. Minister of Home Affairs Regulation Number 80 of 2015 concerning the Establishment of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036) as amended by Minister of Home Affairs Regulation Number 120 of 2018 concerning amendments to Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products (State Gazette of the Republic of Indonesia of 2019 Number 157);
11. Minister of Home Affairs Regulation Number 20 of 2020 concerning Acceleration of Handling *Corona Virus Disease 2019* Within the Regional Government (State Gazette of the Republic of Indonesia 2020 Number 249);

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Kabag Hukum	

12. Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning Principles of Regional Financial Management of Sukoharjo Regency (Sukoharjo Regency Regional Gazette of 2010 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 172);
13. Sukoharjo Regency Regional Regulation Number 12 of the Year 2016 concerning the Formation and Structure of Regional Apparatus (2016 Sukoharjo Regency Regional Gazette Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 236);

DECIDE :

To stipulate: **REGENT'S REGULATION CONCERNING GUIDELINES FOR MANAGEMENT OF UNEXPECTED SHOPPING IN THE FRAMEWORK OF HANDLING THE 2019 CORONA VIRUS DISEASE.**

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**GENERAL REQUIREMENTS**

**article 1**

In this Regent's Regulation what is meant by:

1. The region is Sukoharjo Regency.
2. The Regent is the Regent of Sukoharjo.
3. Inspectorate is the Sukoharjo Regency Inspectorate.
4. Regional Government is the Regent as an element of regional government administrators who leads the implementation of government affairs which fall under the authority of the autonomous region.
5. Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the annual financial plan of the Regional Government which is discussed and approved jointly by the Regional Government and DPRD, and is stipulated in a Regional Regulation.
6. Regional Financial Management Officer, hereinafter abbreviated as PPKD, is the Head of BKD who has the task of carrying out APBD management and acting as regional general treasurer.
7. Regional General Treasurer, hereinafter abbreviated as BUD, is PPKD which acts in the capacity of regional general treasurer.
8. Regional General Treasurer Power, hereinafter referred to as BUD Power, is an official who is given the power to carry out some of the BUD's duties.
9. Budget Users, hereinafter referred to as PAs, are officials holding the authority to use the budget to carry out the main tasks and functions of the Regional Apparatus they lead.

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10. **Budget User Power**, hereinafter referred to as **KPA**, is an official who is given the power to implement it part of the authority of budget users in carrying out some of the duties and functions of Regional Apparatus.
11. **Expenditure Treasurer** is a functional official appointed to receive, store, pay, deposit, administer and account for money for expenditure purposes
- regions in the context of implementing APBD on Devices Area.
12. **Fund Disbursement Order**, hereinafter abbreviated as **SP2D**, is a document used as a basis for disbursement of funds issued by **BUD** based on a **Payment Order**.
13. **Unexpected Expenditures**, hereinafter abbreviated as **BTT**, are budget expenditures for activities that are unusual in nature and are not expected to be repeated, such as dealing with natural disasters, social disasters and other unexpected expenditures which are very necessary in the context of implementing the authority of the central/regional government.
14. *Coronavirus Disease 2019*, hereinafter referred to as *Covid-19* is an infectious disease caused by *Severe Acute Respiratory Syndrome-Corona Virus-2*.

## CHAPTER II

**AIMS, OBJECTIVES AND SCOPE**

## Section 2

The purpose of enacting this Regent's Regulation is as a guideline for managing unexpected expenditure in the context of handling *Covid-19*.

## Article 3

The purpose of this Regent's Regulation is as follows:

- a. to realize unity of understanding and implementation regarding the management of **BTT** in the context of handling *Covid-19* well organized;
- b. as a means of control and supervision/inspection budget execution;
- c. to increase efficiency, effectiveness, transparency and accountability in budget implementation; And
- d. to realize integration, harmony, punctuality, orderly administration, right on target, benefits and budget discipline.

## Article 4

The scope of this Regent's Regulation is as follows:

- a. budgeting;
- b. implementation;
- c. administration;

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- d. accountability;
- e. recording and reporting; And
- f. guidance and supervision.

## CHAPTER III

**BUDGET****Article 5**

**Budgeting to anticipate and handle the impact of *Covid-19* transmission can be done by directly charging unexpected spending at PPKD.**

## CHAPTER IV

**IMPLEMENTATION****Article 6**

**The implementation of BTT to anticipate and handle the impact of *Covid-19* transmission is carried out in the following stages: a. Heads of regional apparatus who are functionally related to anticipating and handling the impact of *Covid-19* transmission, submit a Shopping Needs Plan to PPKD as BUD.**

- b. Submission of Shopping Needs Plan as follows referred to in letter a is attached with:**
  - 1. Letter of request for spending needs plan from the Head of Regional Apparatus;**
  - 2. *Covid-19* Shopping Needs Plan ;**
  - 3. Regent's Decree regarding the Status of Extraordinary Events *Covid-19*;**
  - 4. Expenditure Treasurer's NPWP number; 5. Expenditure Treasurer Account Number;**
  - 6. Identity Card of Budget User and Expenditure Treasurer; And**
  - 7. Statement Letter from the Head of Regional Apparatus as Unexpected Shopping manager.**
- c. Application for submission of expenditure needs plan along with attachments as intended in letter b is sent to the Head of BKD as BUD to obtain recommendations.**
- d. Based on the recommendation as intended in letter c, the PPKD Expenditure treasurer issues the SPP TU. e. The SKPD PPK then examines the TU SPP and its completeness submitted by the expenditure treasurer.**
- f. In the event that the SPP TU application documents are declared complete and valid, PPKD as BUD issues the SPM TU.**

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g. The BUD authority examines the SPP TU and SPM TU along with the completeness of the documents, after being declared valid and correct, SP2D TU will be issued no later than 1 (one) day from the receipt of the expenditure needs plan from regional officials. h. The BUD authority

submits the SP2D TU to the Company Limited Central Java Regional Development Bank Branch Sukoharjo and then to transfer the money to the expenditure treasurer's account for the regional apparatus which carries out the function of handling *Covid-19*.

#### CHAPTER V

### ADMINISTRATION

#### Article 7

- (1) The Regional Apparatus Expenditure Treasurer who uses BTT funds for *Covid-19* shopping needs records receipts and expenditures based on planned spending needs in a separate General Cash Book.
- (2) If during the implementation of the plan the expenditure needs If there is a shift in the details of use and/or there is a remaining budget, it is stated in the Minutes and then reported to the Head of BKD as BUD.
- (3) The remaining budget in the expenditure needs plan as referred to in paragraph (2) can be used for spending by making a new expenditure needs plan in the context of handling *Covid- 19*.
- (4) The remaining planned shopping needs as intended in paragraph (3) will be taken into account for the disbursement of planned expenditure needs for the next stage.
- (5) Heads of Regional Apparatus using BTT funds can apply for the next stage of BTT disbursement after taking into account the remaining realization of the previous stage without waiting for the previous stage of BTT accountability to be completed.

#### CHAPTER VI

### ACCOUNTABILITY

#### Article 8

- (1) The expenditure treasurer of regional apparatus using BTT funds for *Covid-19* spending needs shall prepare an accountability report every month and report it every 10 (ten) months to the head of regional apparatus through the regional apparatus PPK.
- (2) The accountability report as intended in paragraph (1) includes the General Cash Book and a summary of expenditure per object accompanied by valid evidence of expenditure listed in the summary expenditure per object details.

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- (3) In the event that the accountability report has been examined by the Regional Apparatus PPK, the Head of the Regional Apparatus ratifies the accountability report.
- (4) Ratification of the accountability report by the Head of regional apparatus no later than 5 (five) working days from receipt of the expenditure treasurer's accountability report.
- (5) The General Cash Book is closed with the knowledge of and PA/KPA approval.
- (6) Heads of regional apparatus using BTT funds for *Covid-19* spending needs are physically and financially responsible for the funds managed to accelerate *Covid-19* response.
- (7) Accountability as intended in paragraph (6) is submitted to PPKD by attaching:
- a. fund use report;
  - b. valid and complete proof of expenditure;
  - c. general cash book; And
  - d. statement of shopping responsibility.
- (8) Accountability as intended in paragraph (7) is submitted to PPKD no later than 3 (three) months after the emergency response period.
- (9) In the event that there are expenditure needs that have not been completed until the emergency response period, Regional Apparatus using BTT funds can continue until the final accountability limit as stated in paragraph (8).
- (10) If after submitting the accountability as intended in paragraph (8) there is a remaining budget, then the remaining budget is deposited back into the regional general treasury account no later than 1 (one) month after submitting the accountability.

## CHAPTER VII

## RECORDING AND REPORTING

## Article 9

In terms of implementing BTT spending, there is spending that results in additional assets being recorded in the Fixed Assets Balance of the Sukoharjo Regency Government and reported to the regional property manager.

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## CHAPTER VIII

## GUIDANCE AND SUPERVISION

## Article 10

- (1) Guidance and supervision of BTT management in the context of handling *Covid-19* is carried out by the Regent.
- (2) In implementing the guidance and supervision as intended in paragraph (1), the Regent delegates to the Inspectorate.
- (3) Guidance and Supervision includes the planning, implementation and accountability processes for BTT management in the context of handling *Covid-19*.
- (4) Results of coaching and supervision as intended in paragraph (3) is reported by the Inspector to the Regent.

## CHAPTER IX

## CLOSING

## Article 11

This Regent's Regulation comes into force on the date of promulgation.  
So that everyone is aware, this Regent's Regulation is ordered to be promulgated by placing it in the Regional Gazette of Sukoharjo Regency.

Set in Sukoharjo

On April 22, 2020

REGENT SUKOHARJO,

signed

Promulgated in Sukoharjo  
on April 22, 2020

REGIONAL SECRETARY  
SUKOHARJO DISTRICT,

signed

AGUS SANTOSA

REGIONAL NEWS SUKOHARJO DISTRICT  
YEAR 2020 NUMBER 23

WARDOYO WIJAYA

The copy corresponds to the original  
HEAD OF LEGAL SECTION,

signed

BUDI SUSETYO, SH, MH.

NIP Level I Advisor.  
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