



**REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA**

**REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 10 OF 2017**

ABOUT

**CHANGES IN REGIONAL REVENUE AND EXPENDITURE BUDGET
2017 BUDGET YEAR**

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: a. that in connection with developments that are not in accordance with the general policy assumptions of the Regional Revenue and Expenditure Budget, conditions that cause shifts between organizational units, between activities and between types of expenditure, conditions that cause excess balance from the previous budget year to be used for financing in the 2017 budget year, then it is necessary to make changes to the Regional Revenue and Expenditure Budget for Fiscal Year 2017;

**b. that based on the considerations as intended
in letter a, it is necessary to stipulate Regional Regulations concerning
Changes to the Regional Revenue and Expenditure Budget for Fiscal
Year 2017;**

Remember :

- 1. Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia;**
- 2. Law Number 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java;**
- 3. Law Number 12 of 1985 concerning Land and Building Tax (State Gazette of the Republic of Indonesia of 1985 Number 68, Supplement to State Gazette of the Republic of Indonesia Number 3312) as amended by Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax (State Gazette of the Republic of Indonesia of 1994 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 3569);**

4. Law Number 11 of 1995 concerning Excise (State Gazette of the Republic of Indonesia of 1997 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as amended by Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise (State Gazette of the Republic of Indonesia of 2007 Number 105, Supplement to the State Gazette of the Republic of Indonesia Number 4755);
5. Law Number 21 of 1997 concerning Fees for Acquisition of Land and Building Rights (State Gazette of the Republic of Indonesia of 1997 Number 44, Supplement to State Gazette of the Republic of Indonesia Number 3688) as amended by Law Number 20 of 2000 concerning Amendments to the Law -Law Number 21 of 1997 concerning Fees for Acquisition of Land and Building Rights (Plate Republic of Indonesia Year 2000 Number 130, Supplement to the State Gazette of the Republic of Indonesia Number 3988);
6. Law Number 28 of 1999 concerning the Administration of a State that is Clean and Free from Corruption, Collusion and Nepotism (State Gazette of the Republic of Indonesia of 1999 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3851);
7. 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);
8. 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);
9. Law Number 15 of 2004 concerning Audit of State Financial Management and Responsibility (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);
10. Law Number 25 of 2004 concerning 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);
11. Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to the State Gazette of the Republic of Indonesia Number 4438);
12. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2009 Number 130, Supplement to State Gazette of the Republic of Indonesia Number 5049);

13. Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234);
14. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia of 5587) as amended several times, most recently by Law Number 9 of 2015 concerning the Second Amendment to the Law. 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 of 5679);
15. Government Regulation Number 7 of 1977 concerning Civil Servant Salary Regulations (State Gazette of the Republic of Indonesia of 1977 Number 11, Supplement to the State Gazette of the Republic of Indonesia Number 3098) as amended several times, most recently by Government Regulation Number 30 of 2015 concerning the Seventeenth Amendment to Regulations Government Number 7 of 1977 concerning Civil Servant Salary Regulations (State Gazette of the Republic of Indonesia of 2015 Number 123); 16. Government Regulation Number 24 of 2004 concerning the Protocol and Financial Position of the Leaders and Members of the Regional People's Representative Council (State Gazette of the Republic of Indonesia of 2004 Number 90, Supplement to the State Gazette of the Republic of Indonesia Number 4416) as amended several times, most recently by Government Regulation Number 21 of the Year 2007 concerning the Third Amendment to Government Regulation Number 24 of 2004 concerning the Protocol and Financial Position of Leaders and Members of the Regional People's Representative Council (State Gazette of the Republic of Indonesia of 2007 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4712);
17. Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies (State Gazette of the Republic of Indonesia of 2005 Number 48, Supplement to State Gazette of the Republic of Indonesia Number 4502) as amended by Government Regulation of the Republic of Indonesia Number 74 of 2012 concerning Amendments to Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies (State Gazette of the Republic of Indonesia Number 171 of 2012, Supplement to State Gazette of the Republic of Indonesia Number 5340); 18. Government Regulation Number 55 of 2005 concerning Balancing Funds (State Gazette of the Republic of Indonesia of 2005 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4575);

19. Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems (State Gazette of the Republic Indonesia of 2005 Number 138, Supplement to the State Gazette of the Republic of Indonesia Number 4576) as amended by Government Regulation Number 65 of 2010 concerning Amendments to Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems (State Gazette of the Republic of Indonesia of 2010 Number 110, Additional Gazette Republic of Indonesia Number 5155); 20. Government Regulation

Number 58 of 2005 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 140, Supplement to State Gazette of the Republic of Indonesia Number 4578);

21. Government Regulation Number 65 of 2005 concerning Guidelines for the Preparation and Implementation of Minimum Service Standards (State Gazette of the Republic of Indonesia of 2005 Number 150, Supplement to the State Gazette of the Republic of Indonesia Number 4585);

22. Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies (State Gazette of the Republic of Indonesia of 2006 Number 25, Supplement to State Gazette of the Republic of Indonesia Number 4614); 23.

Government Regulation Number 48 of 2008 concerning Education Funding (State Gazette of the Republic of Indonesia of 2008 Number 91, Supplement to the State Gazette of the Republic of Indonesia Number 4864);

24. Government Regulation Number 69 of 2010 concerning Procedures for Providing and Utilizing Incentives for the Collection of Regional Taxes and Regional Retributions (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);

25. Government Regulation Number 71 of 2010 concerning Government Accounting Standards (State Gazette of the Republic of Indonesia of 2010 Number 123, Supplement to the State Gazette of the Republic of Indonesia Number 5165);

26. Government Regulation Number 91 of 2010 concerning Types of Regional Taxes which are collected based on the Determination of the Regional Head or paid by the Taxpayer himself (State Gazette of the Republic of Indonesia of 2010 Number 153, Supplement to the State Gazette of the Republic of Indonesia Number 5179);

27. Government Regulation Number 30 of 2011 concerning Regional Loans (State Gazette of the Republic of Indonesia of 2011 Number 59, Supplement to State Gazette of the Republic of Indonesia Number 5219); 28.

Government Regulation Number 2 of 2012 concerning Regional Grants (State Gazette of the Republic of Indonesia of 2012 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 5272);

29. Government Regulation Number 12 of 2017 concerning Development and Supervision of Regional Government Implementation (State Gazette of the Republic of Indonesia of 2017 Number 73, additional State Gazette of the Republic of Indonesia Number 6041);
30. Presidential Regulation Number 54 of 2010 concerning Procurement of Government Goods/Services, as amended several times, most recently by Presidential Regulation Number 4 of 2015 concerning Fourth Amendment to Presidential Regulation Number 54 of 2010 concerning Procurement of Government Goods/Services (State Gazette of the Republic of Indonesia 2015 Number 5);
31. Sukoharjo Regency Regional Regulation Number 9 of 2004 concerning Protocol and Financial Position of the Leaders and Members of the Sukoharjo Regency DPRD (Sukoharjo Regency Regional Gazette of 2004 Number 53, Supplement to Sukoharjo Regency Regional Gazette Number 121) as amended several times, most recently by the Sukoharjo Regency Regional Regulation Number 17 of 2007 concerning the Third Amendment to the Sukoharjo Regency Regional Regulation Number 9 of 2004 concerning the Protocol and Financial Position of the Leaders and Members of the Sukoharjo Regency DPRD (Sukoharjo Regency Regional Gazette of 2006 Number 19, Supplement to the Sukoharjo Regency Regional Gazette Number 150);
32. Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning Principles of Regional Financial Management (Sukoharjo Regency Regional Gazette of 2010 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 172);
33. Sukoharjo Regency Regional Regulation Number 10 of 2010 concerning Fees for Acquisition of Land and Building Rights (Sukoharjo Regency Regional Gazette of 2010 Number 10, Supplement to Sukoharjo Regency Regional Gazette Number 179);
34. Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes (Sukoharjo Regency Regional Gazette Number 7, Supplement to Sukoharjo Regency Regional Gazette Number 187);
35. Sukoharjo Regency Regional Regulation Number 13 of 2011 concerning Regional Retributions (Regency Regional Gazette Sukoharjo Number 13, Supplement to Sukoharjo Regency Regional Gazette Number 191);
36. Sukoharjo Regency Regional Regulation Number 18 of 2016 concerning Annual Regional Revenue and Expenditure Budget 2017 Budget (Sukoharjo Regency Regional Gazette Number 18);

With Mutual Consent
REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO DISTRICT
And
REGENT SUKOHARJO

DECIDE :

To stipulate: **REGIONAL REGULATIONS CONCERNING BUDGET CHANGES
REGIONAL REVENUE AND EXPENDITURE FOR THE 2017 BUDGET YEAR.**

article 1

**Changes to the Annual Regional Revenue and Expenditure Budget
The 2017 budget is as follows:**

a. Regional Income

1. Originally	Rp. 1,931,926,173,000.00 Rp.
2. Increase/(decrease)	81,339,938,000.00
Amount of Income after Change	Rp. 2,013,266,111,000.00

b. Regional Shopping

1. Original 2.	Rp. 2,083,547,482,000.00 Rp.
Increase/(decrease)	229,159,730,000.00
Amount of Shopping after Change	Rp. 2,312,707,212,000.00

Surplus/(Deficit) after Change	(Rp. 299,441,101,000.00)
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**c. Regional Financing: 1. Revenue
a) Original b)**

Increase/ (decrease)	Rp. 176,946,309,000.00 Rp. 207,675,043,000.00
Amount of Receipt after Change	Rp. 384,621,352,000.00

2. Expenditure a)

Original b)	Rp. 25,325,000,000.00
Increase/(decrease)	Rp. 59,855,251,000.00

Amount of Expenditure after Change	Rp. 85,180,251,000.00
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Net Financing Amount after Changes

Rp. 299,441,101,000.00

**The remaining amount is more financing
Budget after Changes**

Rp. 0.00

Section 2

(1) Regional Income as intended in Article 1 consist of:

a. Original Regional Income amounted to 1.

Originally Rp. 292,925,947,000.00

2. Increase/ (decrease)

Rp. 93,961,089,000.00

Total regional original income

after changes

Rp. 386,887,036,000.00

b. Balancing Fund in the amount of 1.

Original 2.

Rp. 1,321,869,682,000.00

Increase/(decrease)

Rp. (60,997,833,000.00)

The amount of balancing funds after

changes

Rp. 1,260,871,849,000.00

c. Other Legal Regional Income amounting to 1. Original 2. Increase/ (decrease)

Rp. 317,130,544,000.00 Rp. 48,376,682,000.00

Amount of other legitimate regional

income after changes

Rp. 365,507,226,000.00

(2) Original Regional Income as intended in paragraph (1)

letter a consists of the types of income: a.

Regional Tax 1.

Original 2.

Rp. 126,890,000,000.00 Rp.

Increase/(decrease)

26,210,000,000.00

Amount of Regional Tax After

Change

Rp. 153,100,000,000.00

b. Regional Levy

1. Original 2.

Rp. 25,606,435,000.00

Increase/ (decrease)

Rp. (5,368,051,000.00)

Amount of Regional Levy

After Change

Rp. 20,238,384,000.00

c. Separated Regional Wealth Management Results 1. Original 2. Increase/ (decrease)

Rp. 12,682,506,000.00

Rp. 2,222,876,000.00

Number of Management Results

Regional Wealth

Separated After

Change

Rp. 14,905,382,000.00

d. Other valid Regional Original Income	1. Original
2. Increase/	Rp. 127,747,006,000.00 Rp.
(decrease)	70,896,264,000.00

Amount of Other Income
Original valid area After
Change Rp. 198,643,270,000.00

(3) The balancing fund as referred to in paragraph (1) letter b consists of the following types of income: a.
General Transfer Funds 1.

Original 2.	Rp. 1,028,164,573,000.00 Rp.
Increase/(decrease)	(60,997,833,000.00)

Amount of General Transfer Funds After
Changes Rp. 967,166,740,000.00

b. Special Transfer Funds

1. Original	Rp. 293,705,109,000.00 Rp.
2. Increase/(decrease)	0.00

Amount of Specific Transfer
Funds After Change Rp. 293,705,109,000.00

(4) Other legitimate regional income as intended in paragraph (1) letter c consists of the following types of income:

a. Grant

1. Original	Rp. 8,407,896,000.00
2. Increase/ (decrease)	Rp. 0.00

Amount of Grant Income
After Change Rp. 8,407,896,000.00

b. Emergency

Fund 1.	Rp. 0.00
Original 2. Increase/(decrease)	Rp. 0.00

Emergency Fund Amount
After Change Rp. 0.00

c. Tax Revenue Sharing Funds from Provincial and Regional Governments

Others

1. Original	Rp. 129,801,365,000.00
2. Increase/ (decrease)	Rp. 10,835,132,000.00

Amount of Tax Revenue Sharing
Funds from the Province and Government
Other Areas After
Change Rp. 140,636,497,000.00

d. Special Autonomy and Adjustment Fund 1.

Originally Rp. 123,576,433,000.00 2. Increase/ (decrease)
(Rp. 0.00)

**Amount of Adjustment Funds
and Special Autonomy After**

Change Rp. 123,576,433,000.00

e. Financial Assistance from the Province or from the Government

Other areas 1.

Original 2. Rp. 0.00

Increase/(decrease) Rp. 37,541,550,000.00

**Amount of Financial
Assistance from the**

Province or from other

Regional Governments After Changes Rp. 37,541,550,000.00

Article 3

**(1) Regional Expenditures as intended in Article 1 consist of
from:**

a. Indirect Expenditure 1.

**Original 2. Rp. 1,310,994,867,000.00 Rp.
Increase/(decrease) 51,007,526,000.00**

Amount of Indirect

Expenditures After Change Rp. 1,362,002,393,000.00

b. Direct Shopping 1.

**Original 2. Rp. 772,552,615,000.00 Rp.
Increase/(decrease) 178,152,204,000.00**

Direct Shopping Amount

After Change Rp. 950,704,819,000.00

**(2) Indirect Shopping as intended in paragraph (1)
letter a consists of types of shopping:**

a. Employee

**Expenditures Rp. 949,980,155,000.00 Rp.
1. Original 2. Increase/(decrease) 63,438,439,000.00**

Total Employee Expenditures

After Change Rp. 1,013,418,594,000.00

b. Flower Shopping

1. Original Rp. 0.00

2. Increase/(decrease) Rp. 0.00

Amount of Interest

Expenditures After Changes Rp. 0.00

c. Subsidized Expenditures		Rp.	0.00
1. Original	2. Increase/(decrease)	Rp.	0.00
Amount of Subsidy Expenditures After Changes		Rp.	0.00
d. Grant Expenditure			
1. Original		Rp.	21,117,096,000.00
2. Increase/(decrease)		Rp.	3,960,660,000.00
Amount of Grant Expenditures After Changes		Rp.	25,077,756,000.00
e. Social Assistance Expenditures		Rp.	12,245,000,000.00
1. Original	2. Increase/(decrease)	Rp.	2,938,000,000.00
Amount of Aid Expenditure Social After Change		Rp.	15,183,000,000.00
f. Profit Sharing Expenditures to Village Government			
1. Original		Rp.	12,443,015,000.00
2. Increase/ (decrease)		Rp.	0.00
Amount of Profit Sharing Expenditures to Village Government After Change		Rp.	12,443,015,000.00
g. Financial Assistance Expenditures to Village Government		Rp.	
1. Original		Rp.	252,644,528,000.00
2. Increase/ (decrease)		Rp.	23,235,500,000.00
Amount of Aid Expenditure Finance to the Government Village After Change		Rp.	275,880,028,000.00
h. Unexpected Shopping			
1. Original		Rp.	62,565,073,000.00
2. Increase/(decrease)		Rp.	(42,565,073,000.00)
Unexpected Spending Amount After Change		Rp.	20,000,000,000.00
(3) Direct Shopping as intended in paragraph (1) letter b			
consists of types of shopping:			
a. Employee Expenditures		Rp.	42,135,290,000.00
1. Original	2. Increase/(decrease)	Rp.	107,648,000.00
Total Employee Expenditures After Change		Rp.	42,242,938,000.00
b. Spending on Goods and Services			
1. Original		Rp.	374,718,033,000.00
2. Increase/(decrease)		Rp.	138,047,622,000.00
Amount of Expenditure on Goods and Services After Changes		Rp.	512,765,655,000.00

c. Capital Expenditures

1. Original	Rp. 355,699,292,000.00	Rp.
2. Increase/ (decrease)	39,996,934,000.00	

Amount of Capital Expenditure After Change	Rp. 395,696,226,000.00
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Article 4

(1) Regional Financing as intended in Article 1 consist of:

a. Revenue 1.

Original 2.	Rp. 176,946,309,000.00	Rp.
Increase/(decrease)	207,675,043,000.00	

Amount of Receipts After Change	Rp. 384,621,352,000.00
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b. Expenditure

1. Original	Rp. 25,325,000,000.00
2. Increase/(decrease)	Rp. 59,855,251,000.00

Amount of Expenditures After Change	Rp. 85,180,251,000.00
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(2) Acceptance as intended in paragraph (1) letter a consists of of the type of financing:

a. SiLPA Fiscal Year 1.

Original 2.	Rp. 81,946,309,000.00	Rp.
Increase/(decrease)	207,675,043,000.00	

Number of SiLPA Year Budget before After Change	Rp. 289,621,352,000.00
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b. Disbursement of Reserve Funds 1.

Original 2. Increase/(decrease)	Rp. 95,000,000,000.00	Rp.
		0.00

Amount of Reserve Fund Disbursement After Change	Rp. 95,000,000,000.00
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c. Separated Regional Wealth Sales Proceeds 1. Originally

Rp.	0.00
2. Increase/(decrease)	Rp. 0.00

Amount of Proceeds from Sales of Regional Assets Separated After Changes	Rp. 0.00
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d. Regional loan receipts 1. Original		
2. Increase/	Rp.	0.00
(decrease)	Rp.	0.00
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Amount of regional loan receipts after changes	Rp.	0.00
e. Receipt of Loans 1. Original 2. Increase/		
(decrease)	Rp.	0.00
	Rp.	0.00
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Number of Loan Receipts After Changes	Rp.	0.00
f. Regional Receivables Revenue		
1. Original	Rp.	0.00
2. Increase/(decrease)	Rp.	0.00
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Amount of Regional Receivables Receipts After Changes	Rp.	0.00
(3) Expenditures as referred to in paragraph (1) letter b consist of the following types of financing: a.		
Formation of reserve funds 1.		
Original 2.	Rp.	0.00
Increase/(decrease)	Rp.	50,000,000,000.00
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Amount of reserve fund formation after changes	Rp.	50,000,000,000.00
b. Regional Government Capital Participation (Investment)		
1. Originally	Rp.	25,325,000,000.00
2. Increase/(decrease)	Rp.	9,855,251,000.00
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Amount of Capital Investment (Investment) Regional Government After Change	Rp.	35,180,251,000.00
c. Debt principal payment 1.		
Original 2.	Rp.	0.00
Increase/(decrease)	Rp.	0.00
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Amount of principal payment after changes	Rp.	0.00
d. Provision of regional loans 1.		
Original 2.	Rp.	0.00
Increase/(decrease)	Rp.	0.00
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Amount of regional lending after changes	Rp.	0.00

Article 5

**Further description of changes to the Revenue and Expenditure Budget
The regions as intended in Article 1 are listed in
Attachments which are an inseparable part of
This Regional Regulation consists of:**

- 1. Appendix I Summary of APBD Changes; 2.
Appendix II Summary of APBD Changes by Affairs
Regional Government and SKPD Organizations;**
- 3. Appendix II a Summary of APBD Changes According to
Organization and Regional Government Affairs;**
- 4. Appendix II b Summary of APBD Changes by Affairs
Local Government and Organizations;**
- 5. Attachment III Details of APBD Changes by Affairs
Regional Government, SKPD Organization, Revenue,
Expenditure and Financing;**
- 6. Appendix IV Recapitulation of Expenditure Changes according to
Regional Government Affairs, SKPD Organizations,
Programs and Activities; 7.
Appendix V Recapitulation of Changes in Regional Expenditures for
Harmony and Integration of Regional Government
Affairs and Functions within the State Financial
Management Framework; 8. Appendix VI List
of Number of Employees Per Class and Per
Position;**
- 9. Appendix VII List of Activities from the Previous Fiscal Year that Have
Not Been Completed and Re-Budgeted in this Fiscal
Year;**
- 10. Appendix VIII List of Regional Loans and Regional Bonds.**

Article 6

- (1) In an emergency situation, the Regional Government can make
expenditures for which there is no available budget, which are then
proposed in the Draft APBD Amendments, and/or submitted in the
budget realization report.**
- (2) The emergency situation as intended in paragraph (1) at least meets
the following criteria:**
 - a. is not a normal activity of the Regional Government and cannot be
predicted in advance;**
 - b. not expected to occur repeatedly; c. is beyond
the control and influence of the Regional Government;
And**
 - d. has a significant impact on the budget in the context of recovery
caused by emergencies.**

Article 7

The Regent establishes a Regent's Regulation concerning the Elaboration of Changes to the Regional Revenue and Expenditure Budget as the operational basis for implementing the APBD.

Article 8

This local regulation are applied at the date stated.

So that everyone is aware, this Regional Regulation is ordered to be promulgated by placing it in the Sukoharjo Regency Regional Gazette.

**Stipulated in Sukoharjo on
September 20 2017**

REGENT SUKOHARJO,

signed

**Promulgated in Sukoharjo
on September 20, 2017**

**REGIONAL SECRETARY
SUKOHARJO DISTRICT,**

signed

**AGUS SANTOSA
SUKOHARJO DISTRICT REGIONAL GAZETTE
YEAR 2017 NUMBER 10**

WARDOYO WIJAYA