



**REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 13 OF 2017
ABOUT
REGIONAL REVENUE AND EXPENDITURE BUDGET
2018 BUDGET YEAR**

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

- Considering:**
- a. that in accordance with the provisions of Article 65 paragraph (1) letter d of Law Number 23 of 2014 concerning Regional Government as amended several times, most recently by Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government, The Regional Head prepares and submits a Draft Regional Regulation concerning the Regional Revenue and Expenditure Budget (APBD) to the Regional People's Representative Council (DPRD) for joint discussion;**
 - b. that to implement the provisions of Article 16 paragraph (4) Government Regulation Number 58 of 2005 concerning Regional Financial Management, states that the Regional Revenue and Expenditure Budget is determined annually by regional regulations;**
 - c. that based on the considerations as intended in letters a and b, it is necessary to stipulate Regional Regulations concerning the Regional Revenue and Expenditure Budget for Fiscal Year 2018;**

- 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 Law Number 21 of 1997 concerning Fees for Acquisition of Land and Building Rights (State Gazette of the Republic of Indonesia of 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 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);
17. 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);

18. Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems (State Gazette of the Republic of Indonesia of 2005 Number 138, Supplement to 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 Year 2010 Number 110, Supplement to the State Gazette of the Republic of Indonesia Number 5155);
19. 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);
20. 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);
21. 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);
22. 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);
23. 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 5164);
24. 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);
25. 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);
26. Government Regulation Number 30 of 2011 concerning Regional Loans (State Gazette of the Republic of Indonesia Year 2011 Number 59, Supplement to the State Gazette of the Republic of Indonesia Number 5219);

27. 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);
28. Government Regulation Number 12 of 2017 concerning Development of 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);
29. Government Regulation Number 18 of 2017 concerning Financial and Administrative Rights of Leaders and Members of the Regional People's Representative Council (State Gazette of the Republic of Indonesia of 2017 Number 106, Supplement to the State Gazette of the Republic of Indonesia Number 6057);
30. Presidential Regulation Number 54 of 2010 concerning Procurement of Government Goods/Services, as stated in amended several times, most recently by Presidential Regulation Number 4 of 2015 concerning the Fourth Amendment to Presidential Regulation Number 54 of 2010 concerning Procurement of Government Goods/Services (State Gazette of the Republic of Indonesia of 2015 Number 5);
31. 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);
32. Sukoharjo Regency Regional Regulation Number 10 of the Year 2010 concerning Fees for Acquisition of Land and Building Rights (Sukoharjo Regency Regional Gazette Year 2010 Number 10, Supplement to Sukoharjo Regency Regional Gazette Number 179);
33. 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);
34. Sukoharjo Regency Regional Regulation Number 13 of the Year 2011 concerning Regional Levies (Sukoharjo Regency Regional Gazette Number 13, Supplement to Sukoharjo Regency Regional Gazette Number 191);
35. Sukoharjo Regency Regional Regulation Number 8 of 2017 concerning Financial and Administrative Rights of Leaders and Members of the Regional People's Representative Council (Sukoharjo Regency Regional Gazette of 2017 Number 8, Sukoharjo Regency Regional Gazette Number 251);

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

DECIDE :

**Establish: REGIONAL REGULATIONS CONCERNING REVENUE BUDGET
AND REGIONAL EXPENDITURE FOR THE 2018 BUDGET YEAR.**

article 1

**The Regional Revenue and Expenditure Budget for Fiscal Year 2018
is as follows:**

a. Regional Income	Rp. 1,886,329,250,000.00;	Rp.
Regional Shopping	2,103,179,647,000.00; (-)	
Surplus/(Deficit) (Rp	216,850,397,000.00)	
c. Regional Financing: 1.		
Revenue Rp. 248,250,397,000.00	2. Expenses	
Rp. 31,400,000,000.00 (-)		
Net Financing Rp. 216,850,397,000.00 (+)		
Remaining Over Budget Financing		
Relevant Year:	Rp	0.00

Section 2

**(1) Regional Income as intended in Article
1 consists of:**

a. Regional Original Income amount	Rp. 299,188,518,000.00;
b. Balancing Fund amount	Rp. 1,244,950,442,000.00;
c. Other Legitimate Regional Income amount	Rp. 342,190,290,000.00.

**(2) Original Regional Income as intended in paragraph (1) letter a
consists of the following types of income:**

a. Regional Tax amount	Rp. 130,990,000,000.00;
b. Regional levies amount	Rp. 20,535,117,000.00;

- c. The results of Separated Regional Wealth Management are a number of Rp. 19,606,058,000.00;
- d. Other valid Regional Original Income amount
Rp. 128,057,343,000.00.

**(3) Balancing funds as intended in paragraph (1)
letter b consists of types of income:**

- a. General Transfer Fund amount
Rp. 941,984,410,000.00;
- b. Special Transfer Funds amount
Rp. 302,966,032,000.00;

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

- a. Grant amount
Rp. 72,163,200,000.00;
- b. Emergency Fund amount
Rp. 0.00;
- c. Tax Profit Sharing Fund, Levy and Profit Sharing Others from the Province and government Others a number
Rp. 107,275,738,000.00;
- d. Adjustment and Special Autonomy Fund amount
Rp. 127,001,352,000.00;
- e. Financial assistance from the province or from other local governments in the amount
Rp. 0.00;
- f. Regional Incentive Fund (DID)
Rp. 35,750,000,000.00;

Article 3

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

- a. Indirect Shopping amount
Rp. 1,226,191,167,000.00;
- b. Direct Shopping amounting to Rp. 876,988,480,000.00.

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

- a. Employee Expenditures amounting to Rp. 914,895,326,000.00; b. Flower shopping amounting to Rp. c. 0.00;
- Subsidy expenditure amounting to Rp. 0.00;
- d. Purchase a grant amount Rp. 27,486,667,000.00;
- e. Spend a certain amount of Social Assistance Rp. 17,029,000,000.00;
- f. Profit Sharing Expenditures to the Village Government amount Rp. 12,443,015,000.00;
- g. Expenditure of Financial Assistance to the Village Rp. 236,537,159,000.00;
- Government in the amount of h. Unexpected Shopping amount Rp. 17,800,000,000.00.

(3) Direct Shopping as intended in paragraph (1) letter b consists of types of shopping:

- a. Employee Expenditures amounting to Rp. 41,871,446,000.00; b. Purchase of goods and services in the Rp. 461,528,382,000.00;
- amount of c. Capital Expenditure amount Rp. 373,588,652,000.00.

Article 4

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

- a. Receipt of the amount b. Rp. 225,985,220,000.00;
- Amount of expenditure Rp. 31,400,000,000.00.

(2) Acceptance as intended in paragraph (1) letter a consists of types of financing:

- a. Remaining Over Calculation The previous Fiscal Year Budget (SiLPA) amounted to Rp. 225,985,220,000.00;
- b. Disbursement of reserve funds in the amount Rp. 0.00;
- c. Proceeds from Sales of Regional Assets separated by an amount Rp. 0.00;

d. Amount of regional loan receipts	Rp.	0.00;
e. Receipt of Loan Returns in the amount	Rp.	0.00;
f. Receipt of Receivables amount	Rp.	0.00.

(3) Expenditures as intended in paragraph (1) letter b consists of types of financing:

a. Establishment of a reserve fund in the amount	Rp.	0.00;
b. Equity capital Regional Government (Investment)	Rp. 31,400,000,000.00;	
amounting to c. Payment of the principal amount of the debt	Rp.	0.00;
d. Providing a number of regional loans	Rp.	0.00.

Article 5

Further description of the Regional Revenue and Expenditure Budget as referred to in Article 1, is contained in Attachments which are an inseparable part of This Regional Regulation consists of:

- a. Appendix I APBD Summary;**
- b. Appendix II Summary of APBD by Affairs Regional Government and Organizations;**
- c. Appendix IIa Summary of APBD According to Organization and Government Affairs;**
- d. Appendix IIb Summary of APBD by Affairs Regional Government and Organizations;**
- e. Appendix III Details of APBD according to Regional Government Affairs, Organization, Revenue, Expenditure and Financing;**
- f. Appendix IV Recapitulation of Expenditures according to Regional Government Affairs, Organizations, Programs and Activities;**
- g. Appendix V Recapitulation of Regional Expenditures for Harmony and Integration of Regional Government Affairs and Functions within the State Financial Management Framework;**
- h. Appendix VI List of Number of Employees Per Class and Per Position;**

- i. Appendix VII List of Regional Receivables;
- j. Appendix VIII List of Capital Participation (Investment) Area;
- k. Appendix IX List of Estimated Additions and Reduction of Regional Fixed Assets;
- l. Appendix X List of Estimated Additions and Deductions to Other Assets;
- m. Attachment

- n. Appendix XII List of Regional Reserve Funds; And
- m. Appendix XIII List of Regional Loans and Bonds Area.

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 APBD amendment draft, and/ or submitted in the budget realization report.
- (2) Emergency situation as intended in paragraph (1) at least fulfill 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 stipulates a Regent's Regulation concerning the Elaboration of the Regional Revenue and Expenditure Budget as the operational basis for implementing the Regional Revenue and Expenditure Budget.

Article 8

This Regional Regulation comes into force on January 1 2018.

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
December 15 2017**

REGENT SUKOHARJO,

**Promulgated in Sukoharjo
on December 15, 2017**

**REGIONAL SECRETARY
SUKOHARJO DISTRICT,**

WARDOYO WIJAYA

AGUS SANTOSA

**SUKOHARJO DISTRICT REGIONAL GAZETTE
YEAR 2017 NUMBER 13**