



REGENT SUKOHARJO

PROVINCE OF CENTRAL JAVA

REGIONAL REGULATIONS OF SUKOHARJO DISTRICT

NUMBER 17 OF 2016

ABOUT

**CHANGES IN REGIONAL REVENUE AND EXPENDITURE BUDGET
2016 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 Revenue Budget and Regional Expenditures, circumstances that cause shifts between organizational units, between activities and between types of expenditure, circumstances that cause excess balance from the previous fiscal year to be used for financing in the 2016 fiscal year, it is necessary to make changes to the Regional Revenue and Expenditure Budget for the 2016 Fiscal Year;

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 2016;

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 on Law Number 12 of 1985 concerning Taxes Land and Buildings (State Gazette of the Republic of Indonesia 1994 Number 62, Supplement to 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 (State Gazette of the Republic of Indonesia of 2000 Number 130, Supplement to 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 Finance State (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the 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); 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 of Indonesia Year 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, Supplement to the State Gazette of the 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 79 of 2005 concerning Guidelines for the Development and Supervision of Regional Government Implementation (State Gazette of the Republic of Indonesia of 2005 Number 165, Supplement to the State Gazette of the Republic of Indonesia Number 4593); 23. 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); 24. 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); 25. 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);

26. **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);**
27. **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);**
28. **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);**
29. **Government Regulation Number 2 of 2012 concerning Regional Grants (State Gazette of the Republic of Indonesia of 2012 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 5272);**
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 of 2015 Number 5);**
31. **Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2014 Number 199);**
32. **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);**
33. **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);**

34. 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);
35. 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);
36. 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);
37. 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);
38. Sukoharjo Regency Regional Regulation Number 12 of 2015 concerning Regional Revenue and Expenditure Budget for Fiscal Year 2016 (Sukoharjo Regency Regional Gazette 2016 Number 12);

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 2016 BUDGET YEAR.

article 1

The Regional Revenue and Expenditure Budget for Fiscal Year 2016 is as follows:

a. Regional Income

1. Original	Rp. 1,800,944,422,000.00	Rp.
2. Increase/(decrease)	119,088,868,000.00	
Amount of Income after Change	<hr/>	Rp. 1,920,033,290,000.00

b. Regional Shopping

1. Original	Rp. 1,912,871,494,000.00	Rp.
2. Increase/(decrease)	244,770,448,000.00	
	<hr/>	
Amount of Expenditure after Change	Rp. 2,157,641,942,000.00	(-)
	<hr/>	
Surplus/(Deficit) after Change	(Rp. 237,608,652,000.00)	

c. Regional Financing

1. Acceptance

a) Original	Rp. 122,665,349,000.00	Rp.
b) Increase/(decrease)	243,645,580,000.00	
	<hr/>	

Amount of Revenue after Change

Rp. 366,310,929,000.00

2. Expenditures

a) Original	Rp. 10,738,277,000.00	Rp.
b) Increase/(decrease)	117,964,000,000.00	
	<hr/>	

Amount of Expenditure after Change

Rp. 128,702,277,000.00 (-)

Net Financing Amount after Changes

Rp. 237,608,652,000.00

Remaining Budget Funding Excess 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. 264,729,757,000.00	2. Increase/ (decrease)	
		Rp. 50,166,810,000.00	Total
	<hr/>		

regional original income

after changes Rp. 314,896,567,000.00

b. Balancing Fund in the amount of 1.

Original 2. Increase/(decrease)	Rp. 1,056,467,156,000.00	Rp.
	192,101,833,000.00	
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The amount of balancing funds after changes

Rp. 1,248,568,989,000.00

c. Other Legal Regional Income amounting to 1. Original		
2. Increase/		Rp. 479,747,509,000.00 (Rp.
(decrease)		123,179,775,000.00)
		<hr/>
Amount of other		
legitimate regional income		
after changes		Rp. 356,567,734,000.00
(2) Original Regional Income as intended in paragraph (1)		
letter a consists of the types of income:		
a. Regional Tax		
1. Original		Rp. 108,600,000,000.00 Rp.
2. Increase/(decrease)		29,400,000,000.00
		<hr/>
Amount of Regional		
Taxes After Changes		Rp. 138,000,000,000.00
b. Regional Levy		
1. Original	Rp.	26,279,232,000.00
2. Increase/ (decrease)	(Rp.	2,115,762,000.00)
		<hr/>
Amount of Regional Levy		
After Change	Rp.	24,163,470,000.00
c. Separated Regional Wealth Management Results 1.		
Originally 8,973,000,000.00	2. Increase/	(decreased)
20,118,506,000.00	Rp.	
		<hr/>
Number of Management Results		
Regional Wealth		
Separated After		
Change	Rp.	29,091,506,000.00
d. Other valid Regional Original Income 1. Original		
2. Increase/		Rp. 120,877,525,000.00
(decrease)		Rp. 2,764,066,000.00
		<hr/>
Amount of Other		
Legal Original Regional		
Income After		
Changes	Rp.	123,641,591,000.00
(3) The balancing fund as referred to in paragraph (1) letter b consists		
of the following types of income:		
a. Tax Profit Sharing Funds/Non-Tax Profit Sharing 1.		
Originally Rp. 30,990,667,000.00	2. Increase/ (decrease)	
	(Rp. 30,990,667,000.00)	
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Amount of profit sharing		
funds after changes	Rp.	0.00
b. General Allocation		
Fund 1.		Rp. 922,624,169,000.00 (Rp.
Original 2. Increase/(decrease)		922,624,169,000.00)
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Amount of General		
Allocation Funds After Changes	Rp.	0.00

c. Special Allocation			
Funds 1.		Rp. 102,852,320,000.00	(Rp. 102,852,320,000.00)
Original 2. Increase/(decrease)			
Amount of Special			
Allocation Funds After Change	Rp.		0.00
d. General Transfer Funds			
1. Original	Rp.		0.00
2. Increase/(decrease)	Rp.	827,320,854,000.00	
Amount of General Transfer Funds After			
Changes	Rp.	827,320,854,000.00	
e. Special Transfer Funds			
1. Original	Rp. 0.00	Rp. 421,248,135,000.00	
2. Increase/(decrease)			
Amount of Specific Transfer			
Funds After Change	Rp.	421,248,135,000.00	
(4) Other legitimate regional income as intended in paragraph (1) letter c consists of the following types of income: a. Grant 1.			
Original			
2. Increase/	Rp.	966,757,000.00	
(decrease)	Rp.		0.00
Amount of Grant Income			
After Change	Rp.	966,757,000.00	
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.	92,190,884,000.00	
2. Increase/ (decrease)	Rp.	87,947,550,000.00	
Amount of Tax Revenue			
Sharing Funds from			
Provinces and Other			
Regional			
Governments After Changes	Rp.	180,138,434,000.00	
d. Special Autonomy and Adjustment Fund 1.			
Originally Rp. 386,589,868,000.00	2. Increase/ (decrease)		
	(Rp. 278,985,859,000.00)		
Amount of Adjustment and			
Special Autonomy Funds			
After Change	Rp.	107,604,009,000.00	

e. Financial Assistance from the Province or from the Government

Other areas 1.		
Original 2.	Rp.	0.00
Increase/(decrease)	Rp.	67,858,534,000.00
Amount of Assistance		
Finance from the Province or from the Government		
Other areas After Change	Rp.	67,858,534,000.00

Article 3

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

a. Indirect Expenditure 1.		
Original 2.	Rp. 1,286,927,234,000.00	Rp.
Increase/(decrease)	85,385,658,000.00	
Amount of Indirect Expenditure After Change	Rp. 1,372,312,892,000.00	
b. Direct Shopping 1.		
Original 2.	Rp. 625,944,260,000.00	Rp.
Increase/(decrease)	159,384,790,000.00	
Direct Shopping Amount After Change	Rp. 785,329,050,000.00	

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

a. Employee		
Expenditures 1. Original 2.	Rp. 1,024,665,361,000.00	
Increase/(decrease)	55,755,759,000.00	Rp.
Total Employee Expenditures After Changes	Rp. 1,080,421,120,000.00	
b. Flower Shopping		
1. Original	Rp. 2,780,000.00	
2. Increase/(decrease)	Rp. 0.00	
Amount of Interest Expenditures After Changes	Rp. 2,780,000.00	
c. Subsidized		
Expenditures 1. Original 2.	Rp. 0.00	
Increase/(decrease)	Rp. 0.00	
Amount of Subsidy Expenditures After Changes	Rp. 0.00	

d. Grant Expenditure		
1. Original	Rp.	20,865,145,000.00
2. Increase/(decrease)	Rp.	10,902,800,000.00
Amount of Grant Expenditures After Changes		Rp. 31,767,945,000.00
e. Social Assistance Expenditures		
1. Original	Rp.	20,057,000,000.00
2. Increase/(decrease)	Rp.	4,403,000,000.00
Amount of Social Assistance Expenditure After Change		Rp. 24,460,000,000.00
f. Profit Sharing Expenditures to Village Government		
1. Original		8,134,802,000.00
2. Increase/ (decrease)	Rp.	4,518,535,000.00
Amount of Profit Sharing Expenditures to Village Government After Change		Rp. 12,653,337,000.00
g. Financial Assistance Expenditures to Village Government		
1. Original		211,202,146,000.00
2. Increase/ (decrease)	Rp.	6,661,962,000.00
Amount of Financial Assistance Expenditures to Village Governments After Changes		Rp. 217,864,108,000.00
h. Unexpected Shopping		
1. Original	Rp.	2,000,000,000.00
2. Increase/(decrease)	Rp.	3,143,602,000.00
Unexpected Spending Amount After Change		Rp. 5,143,602,000.00
(3) Direct Shopping as intended in paragraph (1) letter b consists of types of shopping:		
a. Employee Expenditures		
1. Original	Rp.	115,491,477,000.00
2. Increase/(decrease)	Rp.	2,433,693,000.00
Total Employee Expenditures After Changes		Rp. 117,925,170,000.00
b. Spending on Goods and Services		
1. Original	Rp.	260,490,841,000.00
2. Increase/(decrease)	Rp.	45,098,764,000.00
Amount of Expenditure on Goods and Services After Changes		Rp. 305,589,605,000.00

c. Capital Expenditures

1. Original	Rp. 249,961,942,000.00	Rp.
2. Increase/ (decrease)	111,852,333,000.00	
Amount of Capital Expenditures After Changes	Rp. 361,814,275,000.00	

Article 4

(1) Regional Financing as intended in Article 1 consisting

of: a. Revenue

1. Original	Rp. 122,665,349,000.00	Rp.
2. Increase/(decrease)	243,645,580,000.00	
Amount of Revenue After Change b.	Rp. 366,310,929,000.00	

Expenditure 1.

Original 2.	Rp. 10,738,277,000.00	Rp.
Increase/(decrease)	117,964,000,000.00	
Amount of Expenditures After Change	Rp. 128,702,277,000.00	

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

a. SiLPA Fiscal Year 1.

Original 2.	Rp. 122,665,349,000.00	Rp.
Increase/(decrease)	243,645,580,000.00	
Number of SiLPA Year Previous budget After Change	Rp. 366,310,929,000.00	

b. Disbursement of Reserve Funds

1. Original	Rp.	0.00
2. Increase/(decrease)	Rp.	0.00
Amount of Reserve Fund Disbursement After Change	Rp.	0.00

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 d.

Rp. 0.00

Regional loan receipts 1. Original

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

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
	<hr/>	
Number of Receipts		
Return of Giving		
Loan After		
Change	Rp.	0.00

f. Regional Receivables Revenue

1. Original	Rp.	0.00
2. Increase/(decrease)	Rp.	0.00
	<hr/>	
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.	95,000,000,000.00
	<hr/>	
Amount of reserve fund		
formation after changes	Rp.	95,000,000,000.00

b. Regional Government Capital Participation		
(Investment) 1. Originally Rp.		10,692,000,000.00
2. Increase/(decrease)	Rp.	22,964,000,000.00
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Amount of Regional		
Government Capital		
Participation (Investment) After Change		Rp. 33,656,000,000.00

c. Debt principal payment 1.		
Original 2.	Rp.	46,277,000.00
Increase/(decrease)	Rp.	0.00
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Amount of principal payment		
after changes	Rp.	46,277,000.00

d. Provision of regional loans 1.		
Original 2.	Rp.	0.00
Increase/(decrease)	Rp.	0.00
	<hr/>	
Amount of Regional		
Loans After		
Change	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
October 7 2016**

REGENT SUKOHARJO,

signed

**Promulgated in Sukoharjo
on October 7, 2016**

**REGIONAL SECRETARY
SUKOHARJO DISTRICT,**

signed

WARDOYO WIJAYA

**AGUS SANTOSA
SUKOHARJO DISTRICT REGIONAL GAZETTE
YEAR 2016 NUMBER 17**