



COPY

REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 3 OF 2018
ABOUT
ACCOUNTABILITY FOR BUDGET IMPLEMENTATION
REGIONAL INCOME AND EXPENDITURE
2017 BUDGET YEAR

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: that in order to implement the provisions of Article 320 paragraph (1) of the Law
Law Number 23 of 2014 concerning Regional Government as amended several
times, most recently by Law
Law Number 9 of 2015 concerning the Second Amendment to the Top
Law Number 23 of 2014 concerning Government
Region, stated that the Regional Head conveyed
Draft Regional Regulations on Accountability
Implementation of the Regional Revenue and Expenditure Budget to
The Regional People's Representative Council, accompanied by a financial
report that has been examined by the Audit Board no later than 6 (six) months
after the end of the Fiscal Year, needs to establish a Regional Regulation on
Accountability
Implementation of the Annual Regional Revenue and Expenditure Budget
2017 Budget;

Remember :

1. Article 18 paragraph (6) of the Constitution of the Republic
Indonesia in 1945.
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 the 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 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);

5. 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);
6. 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);
7. Law Number 15 of 2004 concerning Auditing Management and Responsibility of State Finances (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);
8. 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);
9. 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);
10. 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);
11. 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);
12. 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 Number 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 State Gazette of the Republic of Indonesia Number 5679);
13. 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 34 of 2014 concerning the Sixteenth Amendment to Regulations Government Number 7 of 1977 concerning Civil Servant Salary Regulations (State Gazette of the Republic of Indonesia of 2014 Number 108);

14. 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 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 of 2012 Number 171, Supplement to State Gazette of the Republic of Indonesia Number 5340);
15. 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);
16. 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 2011 concerning Amendments to Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems (State Gazette of the Republic of Indonesia 2011 Number 110, Supplement to State Gazette of the Republic of Indonesia Number 5155);
17. 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);
18. 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);
19. 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);
20. Government Regulation Number 48 of 2008 concerning Education Funding (State Gazette of the Republic of Indonesia of 2008 Number 91, Supplement to State Gazette of the Republic of Indonesia Number 4864);
21. 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);
22. 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);

23. 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);
24. 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);
25. Government Regulation Number 2 of 2012 concerning Grants to Regions (State Gazette of the Republic of Indonesia of 2012 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 5272);
26. 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);
27. Presidential Regulation Number 87 of 2014 concerning Implementation of Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2014 Number 199);
28. Presidential Regulation Number 16 of 2018 concerning Procurement of Government Goods/Services (State Gazette of the Republic of Indonesia of 2018 Number 33);
29. Sukoharjo Regency 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);
30. 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);
31. Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes (Sukoharjo Regency Regional Gazette of 2011 Number 7, Supplement to Sukoharjo Regency Regional Gazette Number 187) as amended by Sukoharjo Regency Regional Regulation Number 11 of 2017 concerning Amendments to Sukoharjo Regency Regional Regulations Number 7 of 2011 concerning Regional Taxes

(2017 Sukoharjo Regency Regional Gazette Number 11, Supplement to Sukoharjo Regency Regional Gazette Number 252);

32. Sukoharjo Regency Regional Regulation Number 13 of 2011 concerning Regional Retributions (Sukoharjo Regency Regional Gazette of 2011 Number 13, Supplement to Sukoharjo Regency Regional Gazette Number 191) as amended by Sukoharjo Regency Regional Regulation Number 12 of 2017 concerning Amendments to Sukoharjo Regency Regional Regulation Number 13 of 2011 concerning Regional Retributions (Sukoharjo Regency Regional Gazette 2017 Number 12, Additional Regional Gazette of Sukoharjo Regency Number 253);
33. 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, Supplement to Sukoharjo Regency Regional Gazette Number 251);

With Mutual Consent

REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO DISTRICT

And

REGENT SUKOHARJO

DECIDE :

To stipulate: REGIONAL REGULATIONS CONCERNING ACCOUNTABILITY FOR THE IMPLEMENTATION OF THE REGIONAL REVENUE AND EXPENDITURE BUDGET FOR THE 2017 BUDGET YEAR.

article 1

- (1) Accountability for APBD implementation is in the form of a report finance includes:
 - a. Budget Realization Report;
 - b. Over budget balance change report;
 - c. Balance Sheet;
 - d. Operational Report;
 - e. Cash flow statement;
 - f. Statement of Changes in Equity; And
 - g. Notes to financial reports.
- (2) The financial report as intended in paragraph (1) is accompanied by a performance report and summary of the financial report of the regionally owned business entity/regional company.

Section 2

The budget realization report as intended in Article 1 paragraph (1) letter a for the 2017 Fiscal Year is as follows:

a. Income b.	IDR 2,055,571,033,667.00 .
Shopping	<u>IDR 1,887,503,285,006.00 .</u>
Surplus/(deficit)	IDR 168,067,748,661.00 .
c. Financing	
- Acceptance	IDR 387,853,956,767.00 .
- Expenditure	<u>IDR 88,640,479,064.00 .</u>
Net Financing	IDR 299,213,477,703.00 .
d. Remaining Excess Budget Financing (SiLPA) for the Fiscal Year 2017 amounting to IDR 467,281,226,364.00.	

Article 3

Description of the budget realization report as referred to in Article 2 as follows:

a. The difference between the budget and actual income is IDR 37,282,416,667.00 with the following details:	
1. Income budget after changes	IDR 2,018,288,617,000.00 .
2. Realization	<u>IDR 2,055,571,033,667.00 .</u>
Difference more/(less)	IDR 37,282,416,667.00 .
b. The difference between the budget and actual expenditure is (Rp. 279,501,012,657.00) with the following details:	
1. Budget after changes	IDR 2,317,729,718,000.00 .
2. Realization	<u>IDR 1,887,503,285,006.00 .</u>
Difference more/(less)	(Rp. 430,226,432,994.00).
c. The difference between the budget and the realized surplus/(deficit) is IDR 467,508,849,661.00 with the following details:	
1. Surplus/(deficit) after changes	(Rp. 299,441,101,000.00).
2. Realization	<u>IDR 168,067,748,661.00 .</u>
Difference more/(less)	IDR 467,508,849,661.00 .

d. The difference between the budget and the actual financing receipts is IDR 3,232,604,767.00 with the following details:

1. Receipt of Financing:	
After the change	IDR 384,621,352,000.00 .
2. Realization	<u>IDR 387,853,956,767.00 .</u>
Difference more/(less)	Rp 3,232,604,767.00 .

e. The difference between the budget and the actual financing expenditure is IDR 3,460,228,064.00 with the following details:

1. Financing Expenditures:	
After the change	IDR 85,180,251,000.00 .
2. Realization	<u>IDR 88,640,479,064.00 .</u>
Difference more/(less)	Rp 3,460,228,064.00 .

Article 4

Report on Changes in Excess Budget Balance as intended in Article 1 paragraph (1) letter b for the period ending 31 December 2017 is as follows:

a. Early Budget Balance	IDR 289,621,352,709.00 .
b. Use of SAL as	
Annual Financing receipts	
walk	<u>IDR 289,621,352,709.00 .</u>
Sub-Total	Rp. 0.00 .
c. Remaining Over/Under Financing	
Budget (SILPA/SIKPA)	IDR 467,281,226,364.00 .
d. Correct bookkeeping errors	
previous year	Rp 0.00 .
e. Final budget balance	IDR 467,281,226,364.00 .

Article 5

Balance sheet as intended in Article 1 paragraph (1) letter c per 31 December 2017 as follows:

a. Total assets	IDR 4,503,212,327,840.72 .
b. Amount of liability	IDR 12,041,825,583.83 .
c. Equity amount	IDR 4,491,170,502,256.89 .

Article 6

The operational report for the 2017 Fiscal Year as intended in Article 1 paragraph (1) letter d is as follows:

Operational Activities

a. LO Income	IDR 1,962,743,127,982.92 .
b. Burden	<u>IDR 1,618,266,357,603.64 .</u>
Surplus/(deficit) before Awesome Post	IDR 344,476,770,379.28 .
Awsome Post	(Rp. 533,608,830.00).
Surplus /(deficit) LO	Rp. 343,943,161,549.28 .

Article 7

The cash flow report as intended in Article 1 paragraph (1) letter e for the year ending 31 December 2017 is as follows:

a. Beginning Cash Balance as of January 1, 2017	IDR 289,597,222,709.00.
b. Cash flow from operating activities	IDR 415,173,693,891.00 .
c. Net cash flow from investing activities	
non-financial assets (Rp. 250,566,173,294.00).	
d. Cash flow from financing activities	IDR 13,052,353,058.00.
e. Net cash flow from activities	
transitory	(Rp 22,025,101.00).
f. Cash Balance December 31, 2017	IDR 467,235,071,263.00 .

Article 8

The Equity Change Report referred to in Article 1 paragraph (1) letter f for the period ending 31 December 2017 is as follows:

a. Initial equity	IDR 4,104,114,102,533.23 .
b. Surplus/Deficit-LO	IDR 343,943,161,549.28 .
c. Equity correction	<u>IDR 43,113,238,174.38 .</u>
d. Final equity	IDR 4,491,170,502,256.89 .

Article 9

Notes to the financial report as intended in Article 1 paragraph (1) letter g for the 2017 budget year contain both quantitative and qualitative information on financial report items.

Article 10

Accountability for implementation of the Revenue Budget and Regional Expenditures as intended in Article 1 paragraph (1) are listed in Attachment I, Attachment II, Attachment III, Attachment IV, Appendix V, Appendix VI, Appendix VII, Appendix VIII, Attachment IX, Attachment X, Attachment XI, Attachment XII, Attachment XIII, Attachment XIV, Attachment XV, Attachment XVI, Attachment XVII, Attachment XVIII, Attachment XIX and Attachment XX which are an inseparable part of this Regional Regulation, consisting of:

- a. Appendix I : Budget Realization Report (LRA);
 - 1. Appendix I.1: Summary of the budget realization report containing regional government and organizational affairs;
 - 2. Appendix I.2: Details of the budget realization report according to regional government affairs, organization, income, expenditure and financing;
 - 3. Appendix I.3: Recapitulation of regional budget realization according to regional government affairs, organizations, programs and activities;
 - 4. Appendix I.4: Recapitulation of regional budget realization according to harmony and integration of regional government affairs and functions within the framework of state financial management;
- b. Appendix II : Report on Changes in Budget Balance;
- c. Appendix III : Operational Report;
- d. Appendix IV : Statement of Changes in Equity;
- e. Appendix V : Balance Sheet;
- f. Appendix VI : Cash flow statement;
- g. Appendix VII : Notes to the Financial Report of the Sukoharjo Regency Government.
- h. Appendix VIII : Receivables;
- i. Appendix IX : Allowance for Receivables;
- j. Appendix : Revolving fund;
- k. Appendix XI : Equity capital;
- l. Appendix XII : Recap of additions and reductions in regional fixed assets;
- m. Appendix XIII : Recapitulation list of regional fixed assets;
- n. Appendix XIV: List of Recapitulation of Construction in Progress;
- o. Appendix XV: List of Recapitulation of Other Fixed Assets;
- p. Appendix XVI: List of Reserve Funds;

- q. Appendix XVII: List of Short Term Liabilities;
- r. Appendix XVIII: List of Long Term Liabilities;
- s. Attachment

- t. Appendix XX: List of Attachments Overview of Financial Reports of Regional Owned Enterprises/Regional Companies;

Article 11

The financial report attachment as intended in Article 1 paragraph (2) consists of an overview and financial report of regionally owned business entities/regional companies as stated in Appendix VIII which is an inseparable part of this Regional Regulation.

Article 12

The explanation of accountability for the implementation of the Regional Revenue and Expenditure Budget for the 2017 Fiscal Year is regulated by a Regent's Regulation.

Article 13

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
August 14 2018

REGENT SUKOHARJO,

signed

Promulgated in Sukoharjo
on August 14, 2018

Acting REGIONAL SECRETARY
SUKOHARJO DISTRICT,

signed

WARDOYO WIJAYA

WIDODO

SUKOHARJO DISTRICT REGIONAL GAZETTE
YEAR 2018 NUMBER 3

NOREG REGIONAL REGULATIONS OF SUKOHARJO DISTRICT, PROVINCE
CENTRAL JAVA : (2/2018)