



COPY

REGENT SUKOHARJO  
PROVINCE OF CENTRAL JAVA

REGIONAL REGULATIONS OF SUKOHARJO DISTRICT  
NUMBER 7 OF 2023

ABOUT

CHANGES IN REGIONAL REVENUE AND EXPENDITURE BUDGET  
BUDGET YEAR 2023

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: that to implement the provisions of Article 3 paragraph (3)  
Law Number 17 of 2003 concerning Finance  
State, it is necessary to form Regional Regulations regarding  
Changes to the Annual Regional Revenue and Expenditure Budget  
Budget 2023;

Bearing in mind: 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 as amended by Law  
Number 9 of 1965 concerning the Establishment of the Batang Level II  
Region by amending Law No. 13 of 1950 concerning the Establishment  
of Regency Regions within the Province of Central Java (State Gazette  
of 1965 Number 52, Supplement to State Gazette Number 2757);

3. 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 recently as amended several times, most recently by  
Law Number 6 of 2023 concerning the Stipulation of Government  
Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation  
into Law (State Gazette of the Republic of Indonesia of 2023 Number  
41, Supplement to the State Gazette of the Republic of Indonesia  
Number 6856);

4. Law Number 11 of 2023 concerning Central Java Province (State Gazette of the Republic of Indonesia of 2023 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 6867);
5. 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);
6. Sukoharjo Regency Regional Regulation Number 12 of 2022 concerning Regional Revenue and Expenditure Budget for Fiscal Year 2023 (Sukoharjo Regency Regional Gazette for 2022 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 INCOME AND EXPENDITURE FOR THE BUDGET YEAR  
2023.

article 1

In this Regional Regulation what is meant by:

1. The region is Sukoharjo Regency.
2. The Regent is the Regent of Sukoharjo.
3. Regional Government is the Regent as an element of Regional government administrators who leads the implementation of government affairs which are the authority of the autonomous Region.
4. Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the Regional annual financial plan determined by Regional Regulation.
5. Regional Revenue is all Regional rights recognized as an addition to the value of net assets in the relevant fiscal year period.

6. Financing is any receipt that needs to be repaid and/or expenditure that will be repaid, both in the budget year and in subsequent budget years.
  
7. Regional Tax is a mandatory contribution to the Region that is owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used  
  
for regional needs for the greatest prosperity of the people.
  
8. Regional levies are regional levies as payment for certain services or permits which are specifically provided and/or granted by the Regional Government for the benefit of individuals or entities.

#### Section 2

The 2023 Fiscal Year APBD was originally IDR 2,263,273,231,858 (two trillion two hundred sixty-three billion two hundred seventy-three million two hundred thirty-one thousand eight hundred and fifty-eight rupiah)

increased by IDR 62,056,626,205.00 (sixty two billion fifty-six million six hundred twenty-six thousand to Rp. two hundred five rupiah) so that 2,325,329,858,063.00 (two trillion three hundred twenty-five billion three hundred twenty-nine million eight hundred fifty-eight thousand sixty-three rupiah) with the following details:

a. Regional Income

1. return Rp. 1,938,312,553,712.00

2. increase/(decrease) IDR 76,337,083,875.00

amount of income after  
change IDR 2,014,649,637,587.00

b. Regional Shopping

1. return Rp. 2,263,273,231,858.00

2. increase/(decrease) IDR 62,056,626,205.00

the amount of regional expenditure after  
change Rp. 2,325,329,858,063.00

c. Regional Financing

1. receipt of financing

a) again IDR 351,970,678,146.00

b) increase/(decrease) (Rp. 14,280,457,670.00)

---

the amount of financing

received after

change

IDR 337,690,220,476.00

2. financing expenditure

a) again IDR 27,010,000,000.00

b) increase/(decrease) Rp 00.00

---

amount of financing

expenditure after

change

IDR 27,010,000,000.00

net financing amount after

changes

IDR 310,680,220,476.00

remaining over financing after

change

Rp

00.00

Article 3

Regional Revenue Budget as referred to in

Article 2, sourced from:

a. locally-generated revenue:

1. return IDR 367,639,216,712.00

2. increase/(decrease) IDR 77,930,414,506.00

---

the amount of original regional

income after changes is IDR 445,569,631,218.00

b. transfer income:

1. return IDR 1,567,663,337,000.00

2. increase/(decrease) (Rp. 1,593,330,631.00)

---

the amount of transfer income

after the change

IDR 1,566,070,006,369.00

c. other regional income

legitimate:

1. return IDR 3,010,000,000.00

2. increase/(decrease) (Rp. the amount 0.00)

---

of other valid regional income

after the change

IDR 3,010,000,000.00

Article 4

(1) Original Regional Income as referred to in Article 3 letter a, originates from:

a. Local tax;

1. return IDR 189,300,000,000.00

2. increase/(decrease) IDR 60,300,000,000.00

the amount of Regional tax after changes

IDR 249,600,000,000.00

b. Regional Levy:

1. return IDR 20,977,820,000.00

2. increase/(decrease) in the (Rp 827,532,450.00)

amount of regional levies

after changes IDR 20,150,287,550.00

c. results of separated wealth management:

1. return IDR 30,525,775,000.00

2. increase/(decrease) IDR 8,922,455,309.00

the amount of Regional wealth management results that are separated after the change d.

other regional IDR 39,448,230,309.00

original income

legitimate:

1. return IDR 126,835,621,712.00

2. increase/(decrease) IDR 9,535,491,647.00

other amounts of regional original income

the valid after

change is IDR 136,371,113,359.00

(2) Transfer income as intended in Article 3 letter b, is sourced from:

a. Central Government transfers

1. return IDR 1,402,663,337,000.00

2. increase/(decrease) (Rp. 45,279,600,000.00)

the amount of central government

transfers after the change IDR 1,357,383,737,000.00

b. inter-regional transfers

1. return IDR 165,000,000,000.00

2. increase/(decrease) IDR 43,686,269,369.00

the amount of inter-regional

transfers after changes is IDR 208,686,269,369.00

(3) Other legitimate regional income as intended in Article 3 letter c, is sourced from:

a. grant income

1. return	IDR 3,010,000,000.00
2. increase/(decrease) Rp	<u>0.00</u>
amount of grant income after changes	IDR 3,010,000,000.00

b. emergency fund

1. return	Rp	0.00
2. increase/(decrease) Rp		<u>0.00</u>
the amount of emergency funds after the change	Rp	0.00

c. other income in accordance with provisions legislation

1. return	Rp	0.00
2. increase/(decrease) (Rp		<u>0.00)</u>

the etc

amount of income is in accordance with regulatory provisions legislation	Rp	0.00
--	----	------

Article 5

The Regional Expenditure Budget as intended in Article 2, consists of:

a. operating expenses

1. return	IDR 1,581,342,827,056.00
2. increase/(decrease)	<u>IDR 60,019,758,938.00</u>
the amount of operational expenditure after the changes	IDR 1,641,362,585,994.00

b. capital expenditure

1. return	IDR 343,399,419,676.00
2. increase/(decrease)	<u>(Rp 29,755,472,120.00)</u>
the amount of capital expenditure after the change	IDR 313,643,947,556.00

c. unexpected shopping	
1. return	IDR 12,778,890,126.00
2. increase/(decrease)	<u>(Rp 10,634,275,613.00)</u>
unexpected spending amount after changes	Rp 2,144,614,513.00
d. transfer spending	
1. return	IDR 325,752,095,000.00
2. increase/(decrease) in the amount of transfer spending after the change	<u>IDR 42,426,615,000.00</u> IDR 368,178,710,000.00

Article 6

(1) Operational expenditure as intended in Article 5  
letter a, consisting of:

a. employee spending	
1. return	IDR 899,932,530,520.00
2. increase/(decrease) (Rp. 30,811,224,444.00)	<u>(Rp. 30,811,224,444.00)</u>
the amount of employee expenditure after the changes	IDR 869,121,306,076.00
b. shopping for goods and services	
1. return	IDR 611,376,287,536.00
2. increase/(decrease) IDR 60,527,727,982.00	<u>IDR 60,527,727,982.00</u>
the amount of spending on goods and services after the changes	IDR 671,904,015,518.00
c. flower shopping	
1. return	Rp 0.00
2. increase/(decrease) Rp	<u>0.00</u>
the amount of interest spending after the change	Rp 0.00
d. subsidy spending	
1. return	IDR 1,478,511,000.00
2. increase/(decrease) (Rp	<u>778,511,000.00)</u>
the amount of subsidy spending after the changes	Rp 700,000,000.00

e. grant spending

1. return IDR 65,418,568,400.00

2. increase/(decrease) IDR 31,025,396,000.00

amount of grant expenditure after  
changes

IDR 96,443,964,400.00

f. social assistance spending

1. return IDR 3,136,929,600.00

2. increase/(decrease) Rp 56,370,400.00

the amount of social assistance  
spending after the changes

IDR 3,193,300,000.00

(2) Capital expenditure as intended in Article 5,  
letter b, consisting of:

a. land capital expenditure

1. return Rp 750,000,000.00

2. increase/(decrease) IDR 1,970,050,000.00

the amount of land capital

expenditure after changes is IDR 2,720,050,000.00

b. capital expenditure on equipment and machinery

1. return IDR 62,244,672,535.00

2. increase/(decrease) IDR 13,678,254,347.00

amount of capital expenditure on  
equipment and machinery after  
changes

IDR 75,922,926,882.00

c. building and building capital expenditure

1. return IDR 176,015,713,741.00

2. increase/(decrease) (Rp. 54,997,528,488.00)

the amount of capital expenditure

for buildings and buildings

IDR 121,018,185,253.00

d. capital expenditure for roads, networks and irrigation

1. return IDR 98,404,818,400.00

2. increase/(decrease) IDR 10,248,697,715.00

the amount of capital expenditure  
for roads, irrigation and networks

after the changes

IDR 108,653,516,115.00



e. capital expenditure on other fixed assets

1. return	IDR 4,648,306,000.00
2. increase/(decrease) Rp	<u>680,963,306.00</u>

amount of expenditure on other  
fixed assets after changes Rp. 5,329,269,306.00

f. capital expenditure on other assets

1. return	IDR 1,335,909,000.00
2. increase/(decrease) (Rp. 1,335,909,000.00)	<u>0.00</u>

amount of capital expenditure on  
other assets after change Rp 0.00

(3) Unexpected expenditure as intended in Article 5 letter c, consists of  
unexpected expenditure, namely:

a. beginning	IDR 12,778,890,126.00
b. increased/(decreased)	<u>Rp</u>
	<u>10,634,275,613.00</u>

the amount of spending is  
unpredictable after the change Rp 2,144,614,513.00

(4) Transfer expenditure as intended in Article 5  
letter d, consisting of:

a. profit sharing spending

1. return	IDR 20,632,482,000.00
2. increase/(decrease) IDR 4,066,515,000.00	<u>0.00</u>

the amount of profit sharing  
expenditure after the changes IDR 24,698,997,000.00

b. shopping for financial aid

1. return	IDR 305,119,613,000.00
2. increase/(decrease) IDR 38,360,100,000.00	<u>0.00</u>

amount of financial expenditure  
after changes IDR 343,479,713,000.00

Article 7

The Regional financing budget as intended in Article 2, consists of:

a. receipt of financing

1. return	IDR 351,970,678,146.00
2. increase/(decrease)	<u>(Rp 14,280,457,670.00)</u>

total financing receipts after changes  
Rp. 337,690,220,476.00

b. financing expenditure		
1. original	IDR 27,010,000,000.00	
2. increase/(decrease) in the amount of financing expenditure after the change Rp. 27,010,000,000.00	<u>Rp</u>	<u>0.00</u>

Article 8

(1) Receipt of financing as referred to in Article 7 letter a, consists of:

a. remaining over the previous year's budget calculations		
1. return	IDR 334,406,992,996.00	
2. increase/(decrease) (Rp. 29,994,967,670.00)	<u>IDR 29,994,967,670.00</u>	
the total <small>remainder</small> more calculation of the previous year's budget after changes	IDR 304,412,025,326.00	
b. disbursement of reserve funds		
1. return	IDR 17,563,685,150.00	
2. increase/(decrease) IDR 15,714,510,000.00	<u>IDR 15,714,510,000.00</u>	
amount of disbursement of reserve funds after changes	IDR 33,278,195,150.00	
c. proceeds from the sale of separated Regional assets		
1. return	Rp	0.00
2. increase/(decrease) Rp. the amount of proceeds from the sale of separated regional assets after the change	<u>Rp</u>	<u>0.00</u>
d. Regional loan receipts		
1. return		0.00
2. increased/(decreased) IDR the amount of regional loan receipts after the changes	<u>IDR</u>	<u>0.00</u>
e. re-acceptance of regional loans		
1. return		0.00
2. increased/(decreased) IDR the amount of regional loan repayment after the change	<u>IDR</u>	<u>0.00</u>
	Rp	0.00

f. receipt of other financing in accordance with statutory provisions

1. return	Rp	0.00
2. increase/(decrease) Rp		<u>0.00</u>
amount	Receipt of	
	other financing in accordance	
	with the provisions of the	
	regulations invitational	
	after amendments	
	Rp	0.00

(2) Financing expenditure as referred to in Article 7 letter b, consists of:

a. establishment of reserve funds

1. return	IDR 20,000,000,000.00
2. increase/(decrease) Rp	<u>0.00</u>
the amount of reserve fund	
formation after the changes	IDR 20,000,000,000.00

b. Regional capital participation

1. return	IDR 7,010,000,000.00
2. increase/(decrease) Rp	<u>0.00</u>
the amount of regional capital	
participation after changes is	IDR 7,010,000,000.00

c. payment of principal debt installments that are due

1. return	Rp	0.00
2. increase/(decrease) Rp		<u>0.00</u>
amount	Payment of	
	debt principal installments that	
	are due after the change	
	Rp	0.00

d. Providing Regional Loans

1. return	Rp	0.00
2. increase/(decrease) Rp		<u>0.00</u>
the amount of regional loan		
disbursement after the changes	Rp	0.00

e. other financing expenditures in accordance with statutory provisions			
1. return		Rp	0.00
2. increase/(decrease) Rp			<u>0.00</u>
amount	Other financing		
expenditures are in accordance with the provisions of the regulations			
	invitational	Rp	0.00

Article 9

- (1) In emergency situations including urgent needs, with the Regent's Regulation, the Regional Government can make expenses that are not yet available the budget and/or expenditure exceeds the ceiling stipulated in this Regional Regulation, which follows accommodated in the Annual Budget Realization Report 2023 Budget.
- (2) Emergency situation as intended in paragraph (1) includes:
- a. natural disasters, non-natural disasters, social disasters and/or extraordinary events;
  - b. implementation of search and rescue operations; and/or
  - c. damage to facilities/infrastructure that could disrupt public service activities.
- (3) Urgent needs as intended in paragraph (1) include:
- a. Regional needs in the context of basic community services for which the budget is not yet available in the current fiscal year;
  - b. Regional spending which is binding and shopping in nature which is mandatory;
  - c. Regional expenditure which is beyond the control of the Regional Government and cannot be predicted in advance, as well as the mandate of statutory regulations; and/or

- d. other Regional expenditures which if postponed will cause greater losses to the Regional Government and/or the community.

Article 10

(1) Description of the Regional Revenue and Expenditure Budget as intended in Article 2 consists of:

- a. Appendix I : Summary of changes to the APBD  
Classified According to Groups and Types  
of Income, Expenditures and  
Financing;
- b. Appendix II: Summary of changes to the APBD  
Classified According to Affairs  
Government Area And  
Organization:
- c. Appendix III: Details of APBD Changes According to Regional  
Government Affairs, Organizations,  
Programs, Activities, Sub Groups, Activities,  
Financing Revenue, Type  
Expenditures; And
- d. Appendix IV: Recapitulation of Changes in Expenditures  
According to Government Affairs  
Area, Organization, Program,  
Activities and Results and Sub  
Activities and Output;
- e. Appendix V: Recapitulation of Expenditure Changes  
Areas for Harmony and  
Integration of Government Affairs  
Regions and Functions Within the Framework  
State Financial Management;
- f. Appendix VI: Recapitulation of Expenditure Changes  
For SPM Fulfillment;
- g. Appendix VII: Synchronization of Programs in the RPJMD with  
Draft APBD Amendments;
- h. Appendix VIII: Synchronization of Programs, Activities and Sub-  
Activities on Changes to the RKPD

and Amendments to PPAS with  
Draft APBD Amendments;

i. Appendix IX: Synchronization of Priority Programs  
National with Priority Programs  
Area;

j. Appendix X: List of Number of Employees Per Group  
and Per Position;

k. Appendix XI: List of Recapitulation of Regional Receivables;

L. Appendix XII: List of Capital Participation (Inventory)  
Area;

m. Appendix XIII: List of Estimated Additions and  
Reduction of Regional Fixed Assets and  
Other Assets;

n. Appendix XIV: List of Sub-Activities for the Fiscal Year  
Previously Which Not yet  
Completed and Budgeted  
Return Within Fiscal Year  
Planned;

o. Appendix XV: List of Reserve Funds; And

p. Appendix XVI: List of Regional Loans and Bonds  
Area.

(2) Description of the Regional Revenue and Expenditure Budget  
as intended in paragraph (1) is stated in  
Attachments which are an inseparable part of  
this Regional Regulation.

#### Article 11

Further provisions regarding the Description of Changes  
Regional Revenue and Expenditure Budget for Fiscal Year  
2023 as the operational basis for implementing the APBD is regulated  
with the Regent's Regulations.

Article 12

This local regulation are applied at the date stated.

So that everyone knows, order the promulgation of Regional Regulations with their placement in the Regional Gazette of Sukoharjo Regency.

Set in Sukoharjo on  
September 27 2023  
REGENT SUKOHARJO,

signed.

ETIK SURYANI

Promulgated in Sukoharjo on  
September 27 2023

REGIONAL SECRETARY  
SUKOHARJO DISTRICT,

signed.

WIDODO

SUKOHARJO DISTRICT REGIONAL GAZETTE YEAR 2023 NUMBER 7

The copy corresponds to the original  
HEAD OF LEGAL SECTION,

signed

TEGUH PRAMONO, SH, MH NIP

Level I Advisor.  
19710429 199803 1 003

SUKOHARJO DISTRICT REGIONAL REGISTRATION NUMBER,  
CENTRAL JAVA PROVINCE : (8-232/2023)