



**REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA**

**REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 9 OF 2016**

ABOUT

**ACCOUNTABILITY FOR BUDGET IMPLEMENTATION
REGIONAL INCOME AND EXPENDITURE
2015 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
2015 Budget;**

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 Tax
and Buildings (State Gazette of the Republic of Indonesia of 1985
Number 68, Supplement to the State Gazette of the Republic of
Indonesia Number 3312), as amended by Law Number 12 of 1994
concerning Amendments
Based 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 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
2014 concerning Regional Government (State Gazette of the Republic of Indonesia 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

**Republic of Indonesia 1977 Number 11, Supplement
State Gazette of the Republic of Indonesia Number 3098) as
amended several times, most recently with
Government Regulation Number 34 of 2014 concerning
Sixteenth Amendment to Government Regulation Number 7
1977 concerning Civil Servant Salary Regulations
(State Gazette of the Republic of Indonesia 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 2012 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

**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 2011 concerning
Amendments to Government Regulation Number 56 of 2005
concerning Regional Financial Information Systems
(State Gazette of the Republic of Indonesia of 2011 Number 110,
Supplement to the 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 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);**
- 20. 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 the State Gazette of the Republic of Indonesia Number 4614);

- 21. 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);**
- 22. 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);**
- 23. Government Regulation Number 71 of 2010 concerning Standards Government Accounting (State Gazette of the Republic of Indonesia of 2010 Number 123, Supplement to State Gazette of the Republic of Indonesia Number 5165);**
- 24. 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);**
- 25. 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);**
- 26. 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); 27.**
- 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 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);**
- 28. 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);**
- 29. Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036);**
- 30. Sukoharjo Regency Regional Regulation Number 9 of 2004 concerning Protocol and Financial Position of Leadership and**

Member of the District Regional People's Representative Council Sukoharjo (Sukoharjo Regency Regional Gazette Year 2004 Number 53, Supplement to the Regency Regional Gazette Sukoharjo Number 121) as amended several times recently by the Regional Regulations of Sukoharjo Regency Number 19 of 2007 concerning the Third Amendment to the Top Sukoharjo Regency Regional Regulation Number 9 of 2004 concerning the Position of Leadership and Protocol and Finance Member of the District Regional People's Representative Council Sukoharjo (Sukoharjo Regency Regional Gazette Year 2007 Number 19, Supplement to the Regency Regional Gazette Sukoharjo Number 150);

- 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 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); 33.**
- 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);**
- 34. Sukoharjo Regency Regional Regulation Number 13 of 2011 concerning Regional Levies (Sukoharjo Regency Regional Gazette of 2011 Number 13, Supplement to Sukoharjo Regency Regional Gazette Number 191);**
- 35. Sukoharjo Regency Regional Regulation Number 12 of 2014 concerning Regional Revenue and Expenditure Budget for Fiscal Year 2015 (Sukoharjo Regency Regional Gazette 2014 Number 12);**
- 36. Sukoharjo Regency Regional Regulation Number 5 of 2015 concerning Amendments to the Regional Revenue and Expenditure Budget for Fiscal Year 2015 (Sukoharjo Regency Regional Gazette 2015 Number 5);**

With Mutual Consent

REGIONAL 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 2015 BUDGET YEAR.

article 1

- (1) Accountability for APBD implementation in the form of financial reports containing:
 - 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) Financial reports as intended in paragraph (1) accompanied by a performance report and summary of the financial reports of regionally owned enterprises/regional companies.

Section 2

The budget realization report as intended in Article 1 letter a for the 2015 Fiscal Year is as follows:

a. Income	IDR 1,784,106,364,462.00.
b. Shopping	IDR 1,635,302,267,018.00.
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Surplus/(deficit)	IDR 148,804,097,444.00.
c. Financing	
- Acceptance	IDR 237,259,384,450.00.
- Expenditure	IDR 19,752,552,532.00.
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Net Financing	IDR 217,506,831,918.00.
d. Remaining Budget Financing (SILPA) for Fiscal Year 2015 amounting to IDR 366,310,929,362.00.	

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 69,938,055,462.00 with the following details:		
1. Income budget after changes		IDR 1,714,168,309,000.00.
2. Realization		IDR 1,784,106,364,462.00.
		<hr/>
Difference more/(less)		IDR 69,938,055,462.00.
b. The difference between the budget and actual expenditure is (Rp. 296,350,677,982.00) with the following details:		
1. Shopping budget after change 2.		IDR 1,931,652,945,000.00.
Realization		IDR 1,635,302,267,018.00.
		<hr/>
Difference more/(less)		(Rp. 296,350,677,982.00)
c. The difference between the budget and the realized surplus/(deficit) is IDR 366,288,733,444.00 with the following details: 1.		
Surplus/(deficit) after change 2.		(Rp. 217,484,636,000.00).
Realization		IDR 148,804,097,444.00.
		<hr/>
Difference more/(less)		IDR 366,288,733,444.00 .
d. The difference between the budget and the actual financing receipts is (Rp. 4,550.00) with the following details: 1. Financing receipts: After changes 2.		
Realization		IDR 237,259,389,000.00.
		IDR 237,259,384,450.00.
		<hr/>
Difference more/(less)		(Rp 4,550.00).
e. The difference between the budget and the actual financing expenditure is (Rp. 22,200,468.00) with the following details:		
1. Financing Expenditures: After changes 2.		IDR 19,774,753,000.00.
Realization		IDR 19,752,552,532.00.
		<hr/>
Difference more/(less)		(Rp 22,200,468.00)

Article 4

Report on Changes in Excess Budget Balance as intended in Article 1 letter b for the period ending 31 December 2015 is as follows:

a. Earlier Budget Balance		
b. Use of SAL as current year financing receipts	Rp	237,259,384,450.00
c. Remaining Over/Under Budget Financing (SILPA/SIKPA)		
d. Correction of previous year's bookkeeping errors	Rp	237,259,384,450.00
e. Final budget balance	Rp	366,310,929,362.00
	Rp	0.00
	Rp	366,310,929,362.00

Article 5

The balance sheet as referred to in Article 1 letter c as of 31 December 2015 is as follows:

a. Total assets	
b. Total liabilities	IDR 3,551,142,341,578.46
c. Equity amount	IDR 4,121,326,840.62
	IDR 3,457,021,014,737.84

Article 6

Operational report for Fiscal Year 2015 as follows referred to in Article 1 letter d as follows:

a. LO Income	IDR 1,874,017,263,456.00.
b. Burden	IDR 1,531,139,675,324.51.
b. Surplus/(deficit) LO	IDR 342,877,588,131.49.

Article 7

The cash flow report as intended in Article 1 letter e for the year ending 31 December 2015 is as follows:

a. Beginning Cash Balance as of January 1, 2015	IDR 237,375,447,953.80.
b. Cash flow from operating activities	IDR 386,358,743,837.00.
c. Cash flow from non-financial asset investment activities	(Rp. 244,807,331,761.00).
d Cash flow from financing activities (Rp e.	19,752,552,532.00).
Net cash flow from transitory activities	(Rp. 31,793,165.00).
f. Cash Balance 31 December 2015	IDR 367,087,052,858.00.

Article 8

The Equity Change Report referred to in Article 1 letter f for the period ending December 31 2015 is as follows: a. Initial equity b. Surplus/

Deficit-LO c.

Correction of

inventory value d.

Other equity corrections c.

Final equity

Rp. 2,258,083,545,967.11 Rp.

342,877,588,131.49 (Rp.

13,450,000.00)

IDR 946,073,330,639.24

IDR 3,547,021,014,737.84

Article 9

Notes to the financial report as intended in Article 1 letter g for the 2015 fiscal 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, Attachment V, Attachment VI and Attachment VII which are an inseparable part of this Regional Regulation, consisting of:

a. Appendix I : Budget Realization Report (LRA);

1. Appendix I.1: Summary of budget realization report

contains regional government affairs and organizations;

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 for harmony and integration of regional

government affairs and functions within the framework of regional financial management;

5. Appendix I.5: List of regional

receivables; 6. Appendix I.6: List of capital

participation (investment)

area;

7. Appendix I.7: List of realization of additions and reduction of regional fixed assets;

8. Appendix I.8: List of realization of additions and reductions to other assets;

9. Attachment I.9: List of activities that have not been completed by the end of the year and will be re-budgeted in the next fiscal year; 10. Appendix I.10: List of regional reserve funds; and 11. Appendix I.11: List of regional loans and bonds

area.

b. Appendix II c. : Report on Changes in Budget Balance; Appendix III: Balance Sheet; d. Appendix IV: Operational Report; e. Appendix V: Cash flow report; f. Appendix VI: Equity Change Report; g. Appendix VII: Notes to Government Financial Reports Sukoharjo Regency.

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 9

The explanation of accountability for the implementation of the Regional Revenue and Expenditure Budget for the 2015 Fiscal Year is regulated by a Regent's Regulation.

Article 10

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
July 27 2016

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

Promulgated in Sukoharjo
on June 27, 2016
REGIONAL SECRETARY
SUKOHARJO DISTRICT,

signed

AGUS SANTOSA
SUKOHARJO DISTRICT REGIONAL GAZETTE
YEAR 2016 NUMBER 9