



**REGENT SUKOHARJO  
PROVINCE OF CENTRAL JAVA**

**REGIONAL REGULATIONS OF SUKOHARJO DISTRICT  
NUMBER 9 OF 2017**

**ABOUT**

**ACCOUNTABILITY FOR BUDGET IMPLEMENTATION  
REGIONAL INCOME AND EXPENDITURE  
2016 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 Financial Audit Agency  
no later than 6 (six) months after the end of the Fiscal Year, needs to  
stipulate a Regional Regulation on Accountability  
Implementation of the Annual Regional Revenue and Expenditure Budget  
2016 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 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**

**Based on Law Number 12 of 1985 concerning Land and Building Tax  
(State Gazette of the Republic of Indonesia of 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 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**

**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 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 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);
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, Supplement to State Gazette of the Republic of Indonesia Number 6041);
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. Minister of Home Affairs Regulation Number 11 of 2017 concerning Guidelines for evaluating Draft Regional Regulations concerning Accountability for the Implementation of the Regional Budget and draft Regional Head Regulation concerning the Explanation of Accountability for the Implementation of the Regional Revenue and Expenditure Budget (State Gazette of the Republic of Indonesia of 2017 Number 450);
31. Sukoharjo Regency Regional Regulation Number 9 of 2004 concerning Protocol and Financial Position of the Leaders and Members of the Sukoharjo Regency Regional People's Representative Council (Sukoharjo Regency Regional Gazette of 2004 Number 53, Supplement to Sukoharjo Regency Regional Gazette Number 121) as amended several times, most recently by Regulation Sukoharjo Regency Regional Number 19 of 2007 concerning the Third Amendment to Sukoharjo Regency Regional Regulation Number 9 of 2004 concerning Protocol and Financial Position of the Leaders and Members of the Sukoharjo Regency Regional People's Representative Council (Sukoharjo Regency Regional Gazette of 2007 Number 19, Supplement to Sukoharjo Regency Regional Gazette Number 150 );
32. 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);
33. Sukoharjo Regency Regional Regulation Number 10 of the Year 2010 concerning Fees for Acquisition of Land and Building Rights (Sukoharjo Regency Regional Gazette 2010 Number 10, Supplement to Sukoharjo Regency Regional Gazette Number 179);
34. 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);
35. Sukoharjo Regency Regional Regulation Number 13 of the Year 2011 concerning Regional Levies (2011 Sukoharjo Regency Regional Gazette Number 13, Supplement to Sukoharjo Regency Regional Gazette Number 191);

- 36. Sukoharjo Regency Regional Regulation Number 17 of the Year 2016 concerning Changes to the Regional Revenue and Expenditure Budget for Fiscal Year 2016 (Sukoharjo Regency Regional Gazette 2016 Number 17);
- 37. Sukoharjo Regent Regulation Number 29 of 2016 concerning Elaboration of Changes to the Regional Revenue and Expenditure Budget for Fiscal Year 2016 (Regency Regional News Sukoharjo Year 2016 Number 29);

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 2016 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 2016 Fiscal Year is as follows:

a. Income b.	IDR 1,931,896,575,824.00.
Shopping	IDR 1,879,860,885,343.00.
Surplus/(deficit)	IDR 52,035,690,481.00.
c. Financing	
- Acceptance	IDR 366,310,929,362.00.
- Expenditure	IDR 128,725,267,134.00.
Net Financing	IDR 237,585,662,228.00.

- d. Remaining Budget Financing (SiLPA) for Fiscal Year 2016 amounting to IDR 289,621,352,709.00.

### 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 10,251,335,095.00 with the following details:

1. Income budget after changes	IDR 1,921,753,246,000.00.
2. Realization	IDR 1,931,896,575,824.00.
Difference more/(less)	IDR 10,143,329,824.00.

- b. The difference between the budget and actual expenditure is (Rp. 279,501,012,657.00) with the following details:

1. Shopping budget after change 2.	IDR 2,159,361,898,000.00.
Realization	IDR 1,879,860,885,343.00.
Difference more/(less)	(Rp. 279,501,012,657.00)

- c. The difference between the budget and the realized surplus/(deficit) is IDR 289,644,342,481.00 with the following details: 1. Surplus/(deficit)

after change 2.	(Rp. 237,608,652,000.00).
Realization	IDR 52,035,690,481.00.
Difference more/(less)	IDR 289,644,342,481.00 .

- d. The difference between the budget and the actual financing receipts is IDR 362.00 with the following details: 1. Financing Receipts: After changes 2. Realization

	IDR 366,310,929,000.00.
	IDR 366,310,929,362.00.
Difference more/(less)	Rp 362.00.

- e. The difference between the budget and the actual financing expenditure is (Rp. 733.00) with the following details:

1. Financing Expenditures: After changes 2.	IDR 128,702,277,000.00.
Realization	IDR 128,725,267,134.00.
Difference more/(less)	Rp 22,990,134.00

Article 4

Report on Changes in Excess Budget Balance as intended in Article 1 letter b for the period ending 31 December 2016 is as follows: a. Earlier Budget Balance b. Use of SAL as

	Rp	366,310,929,362.00
Current year financing receipts		
	Rp	366,310,929,362.00
Sub-Total	Rp.	0.00
c. Remaining Over/Under Budget Financing (SILPA/SIKPA)	Rp	289,621,352,709.00
d. Correction of previous year's bookkeeping errors	Rp	0.00
e. Final budget balance	Rp	289,621,352,709.00

Article 5

The balance sheet as referred to in Article 1 letter c as of 31 December 2016 is as follows: a. Total assets

b. Total liabilities	IDR 4,110,568,092,019.23
c. Equity amount	6,453,989,486.00
	IDR IDR 4,104,114,102,533.23

Article 6

Operational report for Fiscal Year 2016 as follows referred to in Article 1 letter d as follows: Operational Activities a. LO Income

	IDR 2,102,040,472,450.00 IDR
b. Burden	1,814,096,934,880.72
Surplus/(deficit) from operations	IDR 287,943,537,569.28
Non-Operational Activities	
Awesome Post	(Rp. 216,875,000.00)
Surplus /(deficit) LO	Rp. 287,726,662,569.28

Article 7

The cash flow report as intended in Article 1 letter e for the year ending 31 December 2016 is as follows:

a. Beginning Cash Balance as of January 1, 2016	IDR 327,497,022,276.00.
b. Cash flow from operating activities	IDR 361,186,657,453.00.
c. Net cash flow from investing activities	
non-financial assets	(Rp. 313,651,765,353.00).

d Cash flow from financing activities (Rp. 128,725,267,134.00).	e. Net cash flow from activities
transitory	(Rp. 2,169,757.00).
f. Cash Balance December 31, 2016	IDR 246,304,477,485.00.

Article 8

The Equity Change Report referred to in Article 1 letter f for the period ending December 31 2016 is as follows: a. Initial equity

	Rp. 3,547,021,014,737.84 Rp.
b. Surplus/Deficit-LO c.	287,726,662,569.28 (Rp. 0.00 Rp.
Correction of inventory value d.	269,366,425,226.11
Other equity corrections c. Final equity	<hr/> IDR 4,104,114,102,533.23

Article 9

Notes to the financial reports as intended in Article 1 letter g for the 2016 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 according to alignment 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 X k. : Revolving fund;
- Appendix XI l. : Equity capital;
- 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. Appendix XIX: List of Activities That Have Not Been Done  
Completed by the end of the year and budgeted again in the next fiscal year;
- 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 XX which is an inseparable part of this Regional Regulation.

#### Article 9

Explanation of Accountability for Budget Implementation  
Regional Revenue and Expenditures for the 2016 Fiscal Year are regulated by Regent Regulations.

**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  
August 4 2017**

**REGENT SUKOHARJO,**

**Promulgated in Sukoharjo  
on August 4, 2017**

**REGIONAL SECRETARY  
SUKOHARJO DISTRICT,**

signed

**AGUS SANTOSA  
SUKOHARJO DISTRICT REGIONAL GAZETTE  
YEAR 2017 NUMBER 19**

signed

**WARDOYO WIJAYA**

**NOREG REGIONAL REGULATIONS OF SUKOHARJO DISTRICT, PROVINCE  
CENTRAL JAVA : (9/2017)**