



REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA

REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 1 OF 2021

ABOUT

ACCOUNTABILITY FOR BUDGET IMPLEMENTATION
REGIONAL INCOME AND EXPENDITURE
2020 BUDGET YEAR

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: a. that to implement the provisions of Article 320 paragraph (1)

Law Number 23 of 2014 concerning
Regional Government as amended
the last few times with Law Number 11
2020 concerning Job Creation stated the Head
Regions submit Draft Regional Regulations
concerning Accountability for Budget Implementation
Regional Revenue and Expenditures to the Council
Regional People's Representatives with a report attached
finances that have been examined by the Audit Agency
Finance no later than 6 (six) months after the year
Budget ends;

b. that based on considerations as follows

referred to in letter a, it is necessary to establish regulations
Region regarding Implementation Accountability
Annual Regional Revenue and Expenditure Budget
Budget 2020;

- Remember : 1. Article 18 paragraph (6) of the Constitution of the Republic Indonesia in 1945;
2. Law Number 13 of 1950 concerning Formation of inner Regency Areas Central Java Province Environment;
3. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic Indonesia 2014 Number 244, Additional Gazette Republic of Indonesia Number 5587) as amended several times most recently by Law Law Number 11 of 2020 concerning Job Creation (State Gazette of the Republic of Indonesia 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
4. Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies (State Gazette of the Republic of Indonesia 2006 Number 25, Supplement to the State Gazette of the Republic of Indonesia Number 4614);
5. Government Regulation Number 71 of 2010 concerning Government Accounting Standards (State Gazette Republic of Indonesia Year 2010 Number 123, Supplement State Gazette of the Republic of Indonesia Number 5165);
6. Government Regulation Number 12 of 2019 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement State Gazette of the Republic of Indonesia Number 6322);
7. Sukoharjo Regency Regional Regulation Number 1 of the Year 2010 concerning the Principles of Regional Financial Management (Sukoharjo Regency Regional Gazette 2010 Number 1, Supplement to the Regency Regional Gazette Sukoharjo Number 172);

With Mutual Consent

REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO DISTRICT
And
REGENT SUKOHARJO

DECIDE :

Establish: REGIONAL REGULATIONS CONCERNING ACCOUNTABILITY
IMPLEMENTATION OF INCOME AND EXPENDITURE BUDGET
REGIONAL BUDGET YEAR 2020.

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 letter a for the 2020
Fiscal Year is as follows:

a. Income	IDR 2,040,394,761,328.00
b. Shopping	IDR 2,073,080,966,909.00
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Surplus/(deficit)	(Rp 32,686,205,581.00)
c. Financing	
- Reception	IDR 420,458,357,396.00
- Expenditure	IDR 29,318,552,621.00
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Net Financing	IDR 391,139,804,775.00
d. The remaining excess budget financing (SiLPA) for the 2019 Fiscal Year is	IDR 358,453,599,194.00.

Article 3

The description of the budget realization report as intended in Article 2 is as follows:

a. The difference between the budget and the actual income is a number Rp. 92,730,189,328.00 with the following details:

1. Income budget after changes	IDR 1,947,664,572,000.00
2. Realization	IDR 2,040,394,761,328.00
Difference more/ (less)	Rp 92,730,189,328.00

b. The difference between the budget and actual expenditure is (Rp. 317,817,962,091.00) with the following details:

1. Budget after changes 2.	
Realization	IDR 2,390,898,929,000.00
	IDR 2,073,080,966,909.00
Difference more/ (less)	(Rp 317,817,962,091.00)

c. The difference between the budget and the realized surplus/(deficit) is IDR 410,548,151,419.00 with the following details:

1. Surplus/ (deficit after changes 2.	(Rp 443,234,357,000.00)
Realization	(Rp 32,686,205,581.00)
Difference more/ (less)	IDR 410,548,151,419.00

d. The difference between the budget and the actual financing receipts is (Rp. 49,999,999,604.00) with the following details:

1. Receipt of Financing	
After the change 2.	IDR 470,458,357,000.00
Realization	IDR 420,458,357,396.00
Difference more/ (less)	(Rp 49,999,999,604.00)

e. The difference between the budget and the actual financing expenditure is IDR 3,930,647,367.00 with the following details:

1. Financing Expenditures After Changes 2. Realization	Rp 27,224,000,000.00
	Rp 29,318,552,621.00
Difference more/ (less)	Rp 2,094,552,621.00

Article 4

Report on Changes in Excess Budget Balance as referred to in Article 1 letter b for the period ending 31 December 2020 is as follows: a. Early Budget Balance IDR 420,458,357,396.00

b. Use of SAL as financing revenue for the current year	IDR 420,458,357,396.00	
Sub-Total	Rp.	0.00
c. Remaining More/Less Budget Financing (SILPA/ SIKPA) d. Error correction previous year's bookkeeping 0.00	IDR 358,453,599,194.00	Rp
e. The final budget balance was	IDR 358,453,599,194.00	

Article 5

Balance sheet as intended in Article 1 letter c per 31 December 2020 as follows:

a. Total assets b.	IDR 5,674,969,987,939.30
Total liabilities c. Equity amount	IDR 27,708,484,523.00
	IDR 5,647,261,503,416.30

Article 6

The 2020 Fiscal Year Operational Report as intended in Article 1 letter d is as follows:

Operational Activities	
a. LO Income b. Burden	IDR 1,945,681,002,168.85
	IDR 1,849,884,556,336.77
Surplus/ (deficit) from operations	Rp 95,796,445,832.08
Non-Operational Activities	
Awesome Post	(Rp. 58,202,100.00)
Surplus /(deficit) LO	Rp. 95,738,243,732.08

Article 7

The cash flow report as referred to in Article 1 letter e for the year ending 31 December 2020 is as follows:

a. Initial Cash Balance per 1 January 2020	IDR 420,458,357,396.00	
b. Cash flow from activities operation	IDR 203,001,665,466.00	
c. Net cash flow from non- financial asset investment activities	(Rp 235,687,871,047.00)	
d. Cash flow from activities financing e.	(Rp 29,318,552,621.00)	
Net cash flow from transitory activities	Rp	0.00
f. Cash Balance December 31 2020	IDR 358,568,342,661.00	

Article 8

Equity Change Report referred to in Article 1 letter f for the period ending 31 December 2020 as follows:

a. Initial equity b.	IDR 5,171,447,041,301.12	
Surplus/Deficit-LO c.	Rp 95,738,243,732.08	
Correction of inventory value d.	Rp 0.00	
Another equity correction	IDR 380,076,218,383.10	
e. Final equity	<hr/>	IDR 5,647,261,503,416.30

Article 9

Notes to the financial report as intended in Article 1 letter g for the 2020 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, Attachment VII, Attachment 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 integral part of this Regional Regulation, consisting of:

- a. Appendix I : Budget Realization Report (LRA);
 - 1. Appendix I.1 : Summary of 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 realization budget regional expenditure according to regional government affairs, organizations, programs and activities;
 - 4. Appendix I.4: Recapitulation realization regional budget according to alignment and regional cohesiveness affairs government and functions within the framework of state financial management;
- b. Appendix II : Report on Changes in Budget Balance More;
- c. Appendix III d. : Operational Report;
- Appendix IV e. : Statement of Changes in Equity;
- Appendix V f. : Balance Sheet;
- Appendix VI g. : Cash flow statement;
- Appendix VII : Notes to the Financial Report of the Sukoharjo Regency Government.
- h. Appendix VIII : Receivables;

- i. Appendix IX j. : Allowance for Receivables;
- Appendix X k. : Revolving fund;
- Appendix XI l. : Equity capital;
- Appendix XII : Recap of additions and reductions in regional fixed assets;
- m. Appendix XIII n. : Recapitulation list of regional fixed assets;
- 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 VII 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 2020 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.

Set in Sukoharjo
on July 26 2021

REGENT SUKOHARJO,

signed.

ĒTIK SŪRYĀNI

Promulgated in Sukoharjo
on July 26, 2021

REGIONAL SECRETARY
SUKOHARJO DISTRICT,

signed.

WIDODO

SUKOHARJO DISTRICT REGIONAL GAZETTE
YEAR 2021 NUMBER 1