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SUKOHARJO REGENT  
PROVINCE OF CENTRAL JAVA  
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT  
NUMBER 3 OF 2022  
ABOUT  
ACCOUNTABILITY FOR IMPLEMENTATION OF THE BUDGET  
REGIONAL INCOME AND EXPENDITURE  
BUDGET YEAR 2021

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: a. that with the end of the 2021 fiscal year, a Financial Report has been prepared as a form the Regent's responsibility for financial management and the performance of Regional Government administration;

b. that to increase efficiency and effectiveness financial resources in order to carry out functions government, then the spirit of decentralization, democracy, transparency and accountability becomes very dominant in coloring the process of governance in general, and financial management processes area in particular;

c. that to implement the provisions of Article 320 paragraph (1) Law Number 23 of 2014 concerning Regional Government as amended several times, most recently by Law Number 11

2020 concerning Job Creation, states that the Regional Head shall submit a Draft Regional Regulation concerning Accountability for the Implementation of the Regional Revenue and Expenditure Budget to the Regional People's Representative Council accompanied by a financial report which has been examined by the Financial Audit Agency no later than 6 (six) months after the end of the Fiscal Year;

b. that based on the considerations referred to in letters a, b, and c, it is necessary establish Regional Regulations concerning Accountability for the Implementation of the Regional Revenue and Expenditure Budget for Fiscal Year 2021;

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 Areas within the Province of Central Java as amended by Law Number 9 of 1965 concerning the Formation of the Level II Region of Batang by amending Law No. 13 of 1950 concerning the Formation of Regency Areas 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 State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 11 of 2020 concerning Job Creation (State Gazette of the Republic Indonesia Year 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);

With Mutual Consent

REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO DISTRICT

And

SUKOHARJO REGENT

DECIDE:

To stipulate: REGIONAL REGULATIONS CONCERNING ACCOUNTABILITY FOR THE IMPLEMENTATION OF THE REGIONAL REVENUE AND EXPENDITURE BUDGET FOR THE 2021 BUDGET YEAR.

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 the regional administration that leads the implementation of government affairs which are under 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. Remaining Budget Financing for the Year in Relevance, hereinafter abbreviated as SILPA, is the difference between the budget surplus/ deficit and net financing.

6. The excess balance of the budget calculation, hereinafter referred to as SiLPA, is the excess difference between the realization of budget revenues and expenditures during one budget period.
7. Remaining Budget Financing Shortfall, hereinafter abbreviated as SIKPA, is the shortfall between the realization of income and expenditure, as well as financing receipts and expenditures in one reporting period.
8. Budget Realization Report, hereinafter abbreviated as LRA, is a report that presents information on the realization of LRA income, expenditure, transfers, LRA surplus/deficit, financing, and remaining excess/less budget financing, each of which is compared with the budget in one period.
9. Report on Changes in Excess Budget Balance, hereinafter abbreviated to LPSAL, is a report that presents information on increases and decreases in SAL for the reporting year consisting of initial SAL, SiLPA/SIKPA, corrections and final SAL.
10. A balance sheet is a report that presents information on the financial position of a reporting entity regarding assets, debt and equity funds on a certain date.
11. Operational Report, hereinafter abbreviated as LO, is a report that presents information on all financial operational activities of a reporting entity which is reflected in LO-income, expenses and operational surplus/deficit of a reporting entity whose presentation is juxtaposed with the previous period.
12. Statement of Cash Flows, hereinafter abbreviated as LAK, is a report that presents information regarding sources, uses, changes in cash and cash equivalents during an accounting period, as well as the balance of cash and cash equivalents at the reporting date.
13. Report on Changes in Equity, hereinafter abbreviated as LPE, is a report that presents information regarding changes in equity consisting of initial equity, surplus/deficit-LO, corrections and ending equity.
14. Notes to Financial Reports, hereinafter abbreviated to CaLK, are reports that present information regarding detailed explanations or lists or analysis of the value of an item presented in the LRA, LPSAL, LO, LPE, Balance Sheet and LAK in the context of adequate disclosure.

## Section 2

- (1) Accountability for APBD implementation is in the form of a report finance includes:
  - a. budget realization report;
  - b. reports on changes in budget balances over;
  - c. balance sheet;
  - d. operational reports;
  - e. cash flow statement;
  - f. Statement of Changes in Equity; And
  - g. notes to financial statements.

- (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.

### Article 3

Budget realization report as referred to in Article 2 paragraph (1) letter a 2021 Fiscal Year as follows:

a. income b.	Rp. 2,119,633,370,538.00
shopping	IDR 2,089,455,558,854.00
	<hr/>
surplus/(deficit)	(Rp. 30,177,811,684.00)
c. financing	
- revenues - net	Rp. 358,453,599,194.00
financing	Rp. 26,836,457,124.00
expenses	<hr/>
	IDR 331,617,142,070.00
d. SiLPA Fiscal Year IDR 361,794,953,754.00.	2021 as big

### Article 4

The description of the budget realization report as intended in Article 2 paragraph (1) letter a is as follows:

a. The difference between the budget and actual income is IDR 96,564,609,938.00 with the following details:	
1. income budget after changes	IDR 2,023,068,760,600.00
2. Realization	Rp. 2,119,633,370,538.00
of excess/(less) difference	<hr/>
	Rp. 96,564,609,938.00
b. The difference between the budget and actual expenditure is IDR 267,078,800,746.00 with the following details:	
1. post-change budget 2.	
realization	IDR 2,356,534,359,600.00
of excess/	IDR 2,089,455,558,854.00
(less) difference	<hr/>
	(Rp. 267,078,800,746.00)
c. The difference between the budget and the realized surplus/(deficit) is IDR 363,643,410,684.00 with the following details:	
1. surplus/ (deficit after change)	
2. realization	(Rp. 333,465,599,000.00)
of excess/	(Rp 30,177,811,684.00)
(less) difference	<hr/>
	Rp. 363,643,410,684.00

d. The difference between the budget and the actual financing receipts is IDR 194.00 with the following details:

1. receipt of financing	
after the change 2. the	Rp. 358,453,599,000.00
realization of	<u>IDR 358,453,599,194.00</u>
the difference is more/(less)	(Rp. 194.00)

e. the difference between the budget and the realization of financing expenses amounting to IDR 1,848,457,124.00 with the following details:

1. financing expenses after	
changes 2. realization	Rp. 24,988,000,000.00
of excess/	<u>Rp. 26,836,457,124.00</u>
(less) difference	Rp. 1,848,457,124.00

#### Article 5

Report on changes to the excess budget balance as intended in Article 2 paragraph (1) letter b for the period ending December 31 2021 is as follows: a. initial budget balance of IDR 358,453,599,194.00

b. use of SAL as current year financing receipts

	Rp. 358,453,599,194.00
sub total	<u>Rp. 0.00</u>
c. SILPA/SIKPA d.	Rp. 361,794,953,754.00
correction of previous	
year's bookkeeping	
errors e. final	Rp.0.00
budget balance	IDR 361,794,953,754.00

#### Article 6

Balance sheet as intended in Article 2 paragraph (1) letter c as of 31 December 2021 as follows: a. total

assets b. amount	IDR 6,298,329,078,066.73
of liabilities c. equity	IDR 41,424,816,501.83
amount	Rp. 6,256,904,261,564.90

Article 7

The operational report for the 2021 Fiscal Year as referred to in Article 2 paragraph (1) letter d is as follows:

Operational activities	
a. LO income b. burden	IDR 2,554,430,698,293.83
	<u>IDR 1,999,566,050,798.71</u>
surplus/ (deficit) from operations	IDR 554,864,647,495.12
Non operational activities	
LO surplus/(deficit)	<u>(Rp96,670,733.00)</u>
extraordinary items	IDR 544,363,966,816.65

Article 8

The cash flow report as intended in Article 2 paragraph (1) letter e for the year ending 31 December 2021 is as follows: a. opening cash balance as of January 1, 2021

	Rp. 358,453,599,194.00
b. cash flow from operating activities	Rp. 312,963,190,955.00
c. net cash flow from investing activities	(Rp. 282,785,379,271.00)
d. cash flow from financing activities e. net	(Rp. 26,836,457,124.00)
cash flow from transitory activities	Rp.0.00
f. December 31, 2021 cash balance	Rp. 361,794,953,754.00

Article 9

The report on changes in equity referred to in Article 2 paragraph (1) letter f for the period ending 31 December 2021 is as follows: a. initial equity

	IDR 5,647,261,503,416.30
b. surplus/deficit-LO c. inventory value correction d.	IDR 544,363,966,816.65
	Rp.0.00
correction of other equity e. ending equity	<u>Rp. 65,278,791,331.95</u>
	Rp. 6,256,904,261,564.90

Article 10

The notes to the financial statements as referred to in Article 2 paragraph (1) letter g for the 2021 Fiscal Year contain quantitative and qualitative information on financial report items.

Article 11

(1) Accountability for the implementation of the APBD as intended in Article 2 paragraph (1) is listed in the Attachment which is an inseparable part of this Regional Regulation.

(2) Attachments as intended in paragraph (1), consist of on:

- a. Appendix I : Budget Realization Report (LRA);
  - 1. Appendix I.1 : summary of realization report the budget contains matters Regional government and organization;
  - 2. Appendix I.2 : details of the realization report budget according to business government Area, organization, revenue, expenditure and financing;
  - 3. Appendix I.3 : recapitulation of budget realization Regional spending according to government affairs Area, organizations, programs, activities, sub-activities, groups, types of income, expenditure and financing;
  - 4. Appendix I.4 : recapitulation of budget realization Regional expenditure, organizations, programs, activities and results and sub-activities and outputs;
  - 5. Appendix I.5 : recapitulation of regional expenditure for alignment and regional affairs government integration and functions in the framework state financial management;
  - 6. Appendix I.6 : recapitulation of expenditure to fulfill minimum service standards;
- b. Appendix II : report on changes in budget balance;
- c. Appendix III d. : operational reports;
- Appendix IV : Statement of Changes in Equity;

e. Appendix V f.	: balance;
Appendix VI g.	: cash flow statement;
Appendix VII	: notes on Regional government financial reports;
h. Appendix VIII	: list of recapitulation of regional receivables;
i. Appendix IX	: list of recapitulation of allowance for uncollectible accounts;
j. Appendix	: list of recapitulation of revolving funds and provision for revolving funds;
k. Appendix XI	: modal list Regional participation (investment);
l. Appendix XII	: list of recapitulation of additions and reductions to fixed assets Area;
m. Appendix XIII n.	: list of fixed asset recapitulation;
Appendix XIV	: list of construction recapitulations in work;
o. Appendix XV p.	: list of other assets recapitulation;
Appendix XVI q.	: list of Regional reserve funds;
Appendix XVII r.	: list of short term liabilities;
Appendix XVIII s.	: list of long term liabilities;
Appendix XIX	: list of activities that have not been completed by the end of the year and are budgeted again in the next fiscal year; And
t. Appendix XX	: summary of financial reports of regionally owned enterprises/regional companies.

#### Article 12

The financial report as intended in Article 2 paragraph (2) consists of an overview and financial report of a Regionally owned business entity/ Regional company as stated in Appendix VII which is an inseparable part of this Regional Regulation.

#### Article 13

The explanation of accountability for the implementation of the Regional Revenue and Expenditure Budget for the 2021 Fiscal Year is regulated by a Regent's Regulation.



Article 14

This local regulation are applied at the date stated.

So that everyone knows, it is ordered to promulgate this Regional Regulation by placing it in the Regional Gazette of Sukoharjo Regency.

Stipulated in Sukoharjo on  
August 10, 2022

REGENT SUKOHARJO,

signed

ETIK SURYANI

Promulgated in Sukoharjo  
on August 10, 2022

REGIONAL SECRETARY  
SUKOHARJO DISTRICT,

signed

WIDODO

SUKOHARJO DISTRICT REGIONAL GAZETTE  
YEAR 2022 NUMBER 3

Copy according to the original  
HEAD OF LEGAL SECTION,

signed

RETNO WIDIYANTI B, SH

Level I Manager  
NIP. 19790801 200501 2 010

EXPLANATION  
ON  
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT  
NUMBER 3 OF 2022  
ABOUT  
ACCOUNTABILITY FOR IMPLEMENTATION OF THE BUDGET  
REGIONAL INCOME AND EXPENDITURE  
BUDGET YEAR 2021

I. GENERAL

Quite clear

II. ARTICLE BY ARTICLE

article 1

Quite clear.

Section 2

Quite clear.

Article 3

Quite clear.

Article 4

Quite clear.

Article 5

Quite clear.

Article 6

Quite clear.

Article 7

Quite clear.

Article 8

Quite clear.

Article 9

Quite clear.

Article 10

Quite clear.

Article 11

Quite clear.

Article 12

Quite clear.

Article 13

Quite clear.

Article 14

Quite clear.

ADDITIONAL GAZETTE OF SUKOHARJO REGENCY NUMBER 304