

THE REGENT OF SUKOHARJO
CENTRAL JAVA PROVINCE
REGIONAL REGULATION OF SUKOHARJO REGENCY
NUMBER 5 OF 2024

ON

THE ACCOUNTABILITY OF THE IMPLEMENTATION OF REGIONAL REVENUE AND
EXPENDITURE BUDGET FOR THE FISCAL YEAR 2023

WITH THE GRACE OF GOD ALMIGHTY

THE REGENT OF SUKOHARJO,

- Considering :
- a. That with the conclusion of the 2023 fiscal year, a Financial Report has been prepared as a form of accountability from the Regent for the management of finances and the performance of local government administration;
 - b. That in order to enhance the efficiency and effectiveness of financial resources in carrying out governmental functions, the spirit of decentralization, democracy, transparency, and accountability is crucial in shaping the overall process of government administration, and more specifically, the process of regional financial management;
 - c. That to implement the provisions of Article 3, paragraph (3) of Law Number 17 of 2003 on State Finances and Article 23, paragraph (4) of Government Regulation Number 12 of 2019 on Regional Financial Management, it is necessary to establish a Regional Regulation on the Accountability of the Implementation of the Regional Revenue and Expenditure Budget for the 2023 Fiscal Year;
 - d. That based on the considerations outlined in letters a, b, and c, it is deemed necessary to stipulate a Regional Regulation on the Accountability of the Implementation of the Regional Revenue and Expenditure Budget for the 2023 Fiscal Year;

- Remembering:
1. Article 18, paragraph (6) of the 1945 Constitution of the Republic of Indonesia;
 2. Law Number 13 of 1950 on the Establishment of Districts within the Central Java Province, which was amended by Law Number 9 of 1965 on the Establishment of the Batang District, amending Law Number 13 of 1950 on the Establishment of Districts within the Central Java Province (State Gazette of the Republic of Indonesia Year 1965 Number 52, Supplement to the State Gazette of the Republic of Indonesia Number 2757);

3. Law Number 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia Year 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587), as amended several times, most recently by Law Number 6 of 2023 on the Ratification of the Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia Year 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
4. Law Number 11 of 2023 on the Province of Central Java (State Gazette of the Republic of Indonesia Year 2023 Number 58).

With Mutual Agreement

THE REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO REGENCY
and
THE REGENT OF SUKOHARJO

DECIDES:

To Establish : REGIONAL REGULATION ON THE ACCOUNTABILITY OF THE IMPLEMENTATION OF THE REGIONAL REVENUE AND EXPENDITURE BUDGET FOR THE FISCAL YEAR 2023.

Article 1

In this Regional Regulation, the following terms are defined as:

1. Region refers to Sukoharjo Regency.
2. Regent refers to the Regent of Sukoharjo.
3. Local Government refers to the Regent as the organizer of local government affairs who leads the implementation of governmental affairs that are within the authority of the autonomous region.
4. Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, refers to the annual financial plan of the Region, which is determined by Regional Regulation.
5. Remaining Surplus of Financing for the Relevant Fiscal Year, hereinafter abbreviated as SILPA, refers to the difference between the budget surplus/deficit and net financing.
6. Remaining Surplus of Budget Calculation, hereinafter abbreviated as SiLPA, refers to the surplus difference between the realized revenue and expenditure of the budget during one fiscal period.
7. Remaining Deficit of Budget Financing, hereinafter abbreviated as SiKPA, refers to the shortfall between the realized revenue and expenditure, as well as the receipts and disbursements of financing in one reporting period.

8. Budget Realization Report, hereinafter referred to as LRA, is a report that presents information on the realization of LRA revenues, expenditures, transfers, LRA surplus/deficit, financing, and the remaining budget surplus/deficit, each compared to the budget within a specific period.
9. Report on Changes in Excess Budget Balance, hereinafter referred to as LPSAL, is a report that presents information on the increase and decrease in the Excess Budget Balance (SAL) during the reporting year, which consists of the opening SAL, remaining budget surplus/deficit (SiLPA/SiKPA), corrections, and the closing SAL.
10. Balance Sheet is a report that presents information on the financial position of a reporting entity, including assets, liabilities, and equity funds as of a specific date.
11. Operational Report, hereinafter referred to as LO, is a report that presents information on all financial operational activities of the reporting entity, reflected in LO revenues, expenses, and operational surplus/deficit, which are presented alongside the previous period's data for comparison.
12. Cash Flow Statement, hereinafter referred to as LAK, is a report that presents information on the sources, usage, and changes in cash and cash equivalents during an accounting period, as well as the cash and cash equivalent balances on the reporting date.
13. Statement of Changes in Equity, hereinafter referred to as LPE, is a report that presents information on changes in equity, which consist of opening equity, LO surplus/deficit, corrections, and closing equity.
14. Notes to Financial Statements, hereinafter referred to as CaLK, is a report that provides explanations, detailed lists, or analyses of the values of items presented in the LRA, LPSAL, LO, LPE, Balance Sheet, and LAK to ensure adequate disclosure.

Article 2

- (1) The accountability for the implementation of the Regional Revenue and Expenditure Budget (APBD) in the form of Financial Statements includes:
 - a. Budget Realization Report
 - b. Report on Changes in Excess Budget Balance;
 - c. Balance Sheet;
 - d. Operational Report
 - e. Cash Flow Statement
 - f. Statement of Changes in Equity; and
 - g. Notes to Financial Statements.
- (2) The Financial Statements as referred to in paragraph (1) shall be accompanied by a performance report and a summary of the financial statements of Regional-Owned Enterprises/Regional Companies.

Article 3

The Budget Realization Report as referred to in Article 2, paragraph (1), letter a, for the Fiscal Year 2023 is as follows:

a. income	Rp2.160.890.181.591,00
b. shopping	<u>Rp2.235.426.792.478,00</u>
surplus/(deficit)	(Rp74.536.610.887,00)
c. financing	
- receipt	Rp335.172.798.126,00
- expenditures	<u>Rp27.399.135.718,00</u>
Net financing	Rp307.773.662.408,00
d. SiLPA for the Fiscal Year 2023	amounts to
Rp233.237.051.521,00.	

Article 4

Description of the Budget Realization Report as referred to in Article 2, paragraph (1), letter a, for the Fiscal Year 2023 is as follows:

- a. The difference between the budget and the realization of revenue amounts to Rp128,388,774,004.00, with the following details:
 1. Budget revenue after adjustment Rp2.032.501.407.587,00
 2. realized Rp2.160.890.181.591,00
surplus/ deficit) Rp128.388.774.004,00
- b. The difference between the budget and the realization of expenditures amounts to (Rp107.754.835.585,00) with the following details:
 1. Budget revenue after adjustment Rp2.343.181.628.063,00
 2. Realized Rp2.235.426.792.478,00
surplus/ (deficit) (Rp107.754.835.585,00)
- c. The difference between the budget and the realization of the surplus/(deficit) amounts to Rp236.143.609.589,00 with the following details:
 1. surplus/ (defisit after adjustment) (Rp310.680.220.476,00)
 2. realizez (Rp74.536.610.887,00)
surplus / (deficit) Rp236.143.609.589,00
- d. The difference between the budget and the realization of financing receipts amounts to (Rp2.517.422.350,00) with the following details:
 1. Financing receipts after adjustment Rp337.690.220.476,00
 2. realized Rp335.172.798.126,00
Surplus/(Deficit) (Rp2.517.422.350,00)

- e. The difference between the budget and the realization of financing expenditures amounts to Rp389.135.718,00 with the following details:
- | | |
|---------------------------|----------------------------|
| 1. Financing Expenditures | |
| after Adjustment | Rp27.010.000.000,00 |
| 2. realized | <u>Rp27.399.135.718,00</u> |
| surplus /(deficit) | Rp389.135.718,00 |

Article 5

Statement of Changes in Excess Budget Balance as referred to in Article 2, paragraph (1), letter b, for the period ending on December 31, 2023, is as follows:

- | | |
|--|-----------------------------|
| a. opening Excess Budget Balance | Rp304.412.025.326,00 |
| b. Utilization of SAL as Financing Receipts for the Current Year | <u>Rp304.412.025.326,00</u> |
| c. sub total | Rp0,00 |
| d. SILPA/SIKPA | Rp233.237.051.521,00 |
| e. Correction of
Previous Year's
Accounting Errors | <u>Rp0,00</u> |
| f. Closing Excess Budget Balance | Rp233.237.051.521,00 |

Article 6

Balance Sheet as referred to in Article 2, paragraph (1), letter c, as of December 31, 2023, is as follows:

- | | |
|----------------------|------------------------|
| a. total assets | Rp6.549.624.502.677,34 |
| b. total liabilities | Rp18.122.791.670,50 |
| c. total equity | Rp6.531.501.711.006,84 |

Article 7

Operational Report for the Fiscal Year 2023, as referred to in Article 2, paragraph (1), letter d, for the Fiscal Year 2023, is as follows:

- | | |
|---|-------------------------------|
| a. Operational activities | |
| 1. LO revenue | Rp2.058.609.994.929,43 |
| 2. expenses | <u>Rp1.991.560.383.326,47</u> |
| surplus/ (deficit) from
operational activities | Rp67.049.611.602,96 |
| b. Non-Operational activities | |
| 1. non operasional surplus | Rp1.273.905.384,00 |
| 2. deficit non operasional | <u>Rp4.477.295.901,17</u> |
| surplus/ (deficit) from non operational
activities | (Rp3.203.390.517,17) |

c. extraordinary items	
1. extraordinary revenue	Rp0,00
2. extraordinary expenses	Rp40.890.000,00
surplus/ (deficit) from	
extraordinary items	<u>(Rp40.890.000,00)</u>
surplus /(defisit) LO	Rp63.805.331.085,79

Article 8

Cash Flow Statement as referred to in Article 2, paragraph (1), letter e, for the year ending December 31, 2023, is as follows:

a. opening cash flow Januari 1, 2023	Rp304.412.025.326,00
b. cash flow from operating activities	Rp216.906.181.737,00
c. net cash flow from investing activities	(Rp288.081.155.542,00)
d. cash flow from financing activities	Rp0,00
e. net cash flow from transitional activities	Rp0,00
f. cash balance Desember 31, 2023	Rp233.237.051.521,00

Article 9

Statement of Changes in Equity as referred to in Article 2, paragraph (1), letter f, for the period ending December 31, 2023, is as follows:

a. opening equity	Rp 6.467.696.379.921,05
b. surplus/deficit from LO	Rp63.805.331.085,79
c. equity correction	<u>Rp0,00</u>
d. closing equity	Rp6.531.501.711.006,84

Article 10

Notes to Financial Statements as referred to in Article 2, paragraph (1), letter g, for the Fiscal Year 2023 contain both quantitative and qualitative information regarding the items presented in the financial statements.

Article 11

(1) The accountability for the implementation of the APBD, as referred to in Article 2, paragraph (1), for the Fiscal Year 2023, is presented in:

- a. Lampiran I : budget Realization Report (LRA);
 - 1. Attachment I.1 : summary of LRA by regional government affairs and organization
 - 2. Attachment I.2 : Summary of APBD classified by and Types of income, expenditure, and financing
 - 3. Attachment I.3 regional : detailed APBD by Government affairs, Organization, program, Activity, sub-activity, Group, and types of Income, expenditure, And financing
 - 4. Attachment I.4 : recapitulation of expenditure realization by regional government affairs, organization, program, activity, and sub-activity;
- b. Attachment II : Report on changes in the surplus budget balance;
- c. Attachment III : Operational report
- d. Attachment IV : Statement of changes in equity;
- e. Attachment V : Balance sheet;
- f. Attachment VI : Cash flow statement
- g. Attachment VII : Notes to the financial statements;
- h. Attachment VIII : List of regional receivables recapitulation;
- i. Attachment IX : list of recapitulation of uncollectible receivables provision
- j. Attachment X : List of revolving funds and provision of revolving funds recapitulation;
- k. Attachment XI : List of regional government equity investments (investments);
- l. Attachment XII : List of recapitulation of fixed asset additions and reductions;
- m. Attachment XIII : List of fixed assets recapitulation;
- n. Attachment XIV : List of recapitulation of construction work in progress;
- o. Attachment XV : List of recapitulation of other assets;
- p. Attachment XVI : List of regional reserve funds;
- q. Attachment XVII : List of short-term liabilities;;
- r. Attachment XVIII : List of long-term liabilities;
- s. Attachment XIX : List of sub-activities not completed by the end of the fiscal year are re-budgeted in the following fiscal year; and

t. Attachment XX : **Summary of Financial Statements of**
Regional-Owned Enterprises /Regional
Companies.

Which is an integral part of this Regional Regulation.

Article 12

The detailed explanation of the Accountability for the Implementation of the Regional Revenue and Expenditure Budget (APBD) for the Fiscal Year 2023, as a further breakdown of the accountability for the implementation of the APBD for the Fiscal Year 2023, shall be regulated by a Regent Regulation.

Article 13

This Regional Regulation shall come into force on the date of its promulgation.

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

Enacted in Sukoharjo
on August 19, 2024
REGENT OF SUKOHARJO,

ttd.

ETIK SURYANI

Promulgated in Sukoharjo
on August 19, 2024
REGIONAL SECRETARY OF
SUKOHARJO REGENCY,

ttd.

WIDODO

REGIONAL GAZETTE OF SUKOHARJO REGENCY, 2024, NUMBER 5