

Regent of Sukoharjo
Central Java Province
Regulation of Sukoharjo Regency
Number 7 of 2019
Concerning
Amendment to the Regional Revenue and Expenditure Budget for the Fiscal
Year 2019
With the Grace of God Almighty
Regent of Sukoharjo,

Referring to : a. That in connection with developments that are inconsistent with the assumptions of the General Policy of the Regional Revenue and Expenditure Budget, circumstances that cause shifts between organizational units, activities, and types of expenditures, and conditions that require the remaining budget surplus from the previous fiscal year to be used for financing in the 2019 fiscal year, it is necessary to make amendments to the Regional Revenue and Expenditure Budget for the Fiscal Year 2019;

b. That based on the considerations as mentioned in point a, it is necessary to establish a Regional Regulation regarding the Amendment to the Regional Revenue and Expenditure Budget for the Fiscal Year 2019;

Considering : 1. Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia;

2. Law No. 13 of 1950 on the Formation of Districts within the Province of Central Java;

3. Law No. 12 of 1985 on Land and Building Tax (State Gazette of the Republic of Indonesia 1985 No. 68, Supplement to the State Gazette of the Republic of Indonesia No. 3312), as amended by Law No. 12 of 1994 on Amendments to Law No. 12 of 1985 on Land and Building Tax (State Gazette of the Republic of Indonesia 1994 No. 62, Supplement to the State Gazette of the Republic of Indonesia No. 3569);

4. Law No. 11 of 1995 on Excise (State Gazette of the Republic of Indonesia 1997 No. 76, Supplement to the State Gazette of the Republic of Indonesia No. 3613), as amended by Law No. 39 of 2007 on Amendments to Law No. 11 of 1995 on Excise (State Gazette of the Republic

- of Indonesia 2007 No. 105, Supplement to the State Gazette of the Republic of Indonesia No. 4755);
5. Law No. 21 of 1997 on the Acquisition Duty on Land and Building Rights (State Gazette of the Republic of Indonesia 1997 No. 44, Supplement to the State Gazette of the Republic of Indonesia No. 3688), as amended by Law No. 20 of 2000 on Amendments to Law No. 21 of 1997 on the Acquisition Duty on Land and Building Rights (State Gazette of the Republic of Indonesia 2000 No. 130, Supplement to the State Gazette of the Republic of Indonesia No. 3988);
 6. Law No. 28 of 1999 on the Implementation of a Clean and Free State from Corruption, Collusion, and Nepotism (State Gazette of the Republic of Indonesia 1999 No. 75, Supplement to the State Gazette of the Republic of Indonesia No. 3851);
 7. Law No. 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia 2003 No. 47, Supplement to the State Gazette of the Republic of Indonesia No. 4286);
 8. Law No. 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia 2004 No. 5, Supplement to the State Gazette of the Republic of Indonesia No. 4355);
 9. Law No. 15 of 2004 on the Audit of State Financial Management and Responsibility (State Gazette of the Republic of Indonesia 2004 No. 66, Supplement to the State Gazette of the Republic of Indonesia No. 4400);
 10. Law No. 25 of 2004 on the National Development Planning System (State Gazette of the Republic of Indonesia 2004 No. 104, Supplement to the State Gazette of the Republic of Indonesia No. 4421);
 11. Law No. 33 of 2004 on Financial Balance between the Central Government and Regional Governments (State Gazette of the Republic of Indonesia 2004 No. 126, Supplement to the State Gazette of the Republic of Indonesia No. 4438);
 12. Law No. 28 of 2009 on Regional Taxes and Levies (State Gazette of the Republic of Indonesia 2009 No. 130, Supplement to the State Gazette of the Republic of Indonesia No. 5049);
 13. Law No. 12 of 2011 on the Formation of Legislative Regulations (State Gazette of the Republic of Indonesia 2011 No. 82, Supplement to the State Gazette of the Republic of Indonesia No. 5234);
 14. Law No. 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia 2014 No. 244, Supplement to the State Gazette of the Republic of Indonesia No. 5587), as amended several times, most recently by Law No. 9 of 2015 on the Second Amendment to Law No. 23 of 2014 on Regional

- Government (State Gazette of the Republic of Indonesia 2015 No. 58, Supplement to the State Gazette of the Republic of Indonesia No. 5679);
15. Government Regulation No. 7 of 1977 on the Regulation of Civil Servant Salaries (State Gazette of the Republic of Indonesia 1977 No. 11, Supplement to the State Gazette of the Republic of Indonesia No. 3098), as amended several times, most recently by Government Regulation No. 15 of 2019 on the Eighteenth Amendment to Government Regulation No. 7 of 1977 on the Regulation of Civil Servant Salaries (State Gazette of the Republic of Indonesia 2019 No. 43);
 16. Government Regulation No. 23 of 2005 on the Management of Public Service Agency Finances (State Gazette of the Republic of Indonesia 2005 No. 48, Supplement to the State Gazette of the Republic of Indonesia No. 4502), as amended by Government Regulation No. 74 of 2012 on the Amendment to Government Regulation No. 23 of 2005 on the Management of Public Service Agency Finances (State Gazette of the Republic of Indonesia 2012 No. 171, Supplement to the State Gazette of the Republic of Indonesia No. 5340);
 17. Government Regulation No. 55 of 2005 on Revenue Sharing Funds (State Gazette of the Republic of Indonesia 2005 No. 137, Supplement to the State Gazette of the Republic of Indonesia No. 4575);
 18. Government Regulation No. 56 of 2005 on the Regional Financial Information System (State Gazette of the Republic of Indonesia 2005 No. 138, Supplement to the State Gazette of the Republic of Indonesia No. 4576), as amended by Government Regulation No. 65 of 2010 on the Amendment to Government Regulation No. 56 of 2005 on the Regional Financial Information System (State Gazette of the Republic of Indonesia 2010 No. 110, Supplement to the State Gazette of the Republic of Indonesia No. 5155);
 19. Government Regulation No. 65 of 2005 on Guidelines for the Preparation and Implementation of Minimum Service Standards (State Gazette of the Republic of Indonesia 2005 No. 150, Supplement to the State Gazette of the Republic of Indonesia No. 4585);
 20. Government Regulation No. 8 of 2006 on Financial Reporting and Performance of Government Agencies (State Gazette of the Republic of Indonesia 2006 No. 25, Supplement to the State Gazette of the Republic of Indonesia No. 4614);
 21. Government Regulation No. 48 of 2008 on Education Funding (State Gazette of the Republic of Indonesia

- 2008 No. 91, Supplement to the State Gazette of the Republic of Indonesia No. 4864);
22. Government Regulation No. 69 of 2010 on Procedures for Providing and Utilizing Regional Tax and Levy Collection Incentives (State Gazette of the Republic of Indonesia 2010 No. 119, Supplement to the State Gazette of the Republic of Indonesia No. 5161);
 23. Government Regulation No. 71 of 2010 on Government Accounting Standards (State Gazette of the Republic of Indonesia 2010 No. 123, Supplement to the State Gazette of the Republic of Indonesia No. 5165);
 24. Government Regulation No. 91 of 2010 on Types of Regional Taxes Collected Based on the Decree of the Regional Head or Paid Directly by the Taxpayer (State Gazette of the Republic of Indonesia 2010 No. 153, Supplement to the State Gazette of the Republic of Indonesia No. 5179)
 25. Government Regulation No. 30 of 2011 on Regional Loans (State Gazette of the Republic of Indonesia 2011 No. 59, Supplement to the State Gazette of the Republic of Indonesia No. 5219);
 26. Government Regulation No. 2 of 2012 on Regional Grants (State Gazette of the Republic of Indonesia 2012 No. 5, Supplement to the State Gazette of the Republic of Indonesia No. 5272);
 27. Government Regulation No. 12 of 2017 on Supervision and Guidance of Regional Government Implementation (State Gazette of the Republic of Indonesia 2017 No. 73, Supplement to the State Gazette of the Republic of Indonesia No. 6041);
 28. Government Regulation No. 18 of 2017 on Financial and Administrative Rights of the Leadership and Members of the Regional People's Representative Council (State Gazette of the Republic of Indonesia 2017 No. 106, Supplement to the State Gazette of the Republic of Indonesia No. 6057);
 29. Government Regulation No. 12 of 2019 on Regional Financial Management (State Gazette of the Republic of Indonesia 2019 No. 42, Supplement to the State Gazette of the Republic of Indonesia No. 6322);
 30. Presidential Regulation No. 87 of 2014 on the Implementation of Law No. 12 of 2011 on the Formation of Legislative Regulations (State Gazette of the Republic of Indonesia 2014 No. 199);
 31. Presidential Regulation No. 16 of 2018 on Government Procurement of Goods/Services (State Gazette of the Republic of Indonesia 2018 No. 33);

32. Sukoharjo Regency Regional Regulation No. 1 of 2010 on the Basics of Regional Financial Management (Sukoharjo Regency Gazette 2010 No. 1, Supplement to the Sukoharjo Regency Gazette No. 172);
33. Sukoharjo Regency Regional Regulation No. 10 of 2010 on the Transfer of Rights to Land and Buildings (Sukoharjo Regency Gazette 2010 No. 10, Supplement to the Sukoharjo Regency Gazette No. 179);
34. Sukoharjo Regency Regional Regulation No. 7 of 2011 on Regional Taxes (Sukoharjo Regency Gazette 2011 No. 7, Supplement to the Sukoharjo Regency Gazette No. 187), as amended by Sukoharjo Regency Regional Regulation No. 11 of 2017 on the Amendment to Sukoharjo Regency Regional Regulation No. 7 of 2011 on Regional Taxes (Sukoharjo Regency Gazette 2017 No. 11, Supplement to the Sukoharjo Regency Gazette No. 252);
35. Sukoharjo Regency Regional Regulation No. 13 of 2011 on Regional Levies (Sukoharjo Regency Gazette 2011 No. 13, Supplement to the Sukoharjo Regency Gazette No. 191), as amended by Sukoharjo Regency Regional Regulation No. 12 of 2017 on the Amendment to Sukoharjo Regency Regional Regulation No. 13 of 2011 on Regional Levies (Sukoharjo Regency Gazette 2017 No. 12, Supplement to the Sukoharjo Regency Gazette No. 253);
36. Sukoharjo Regency Regional Regulation No. 8 of 2017 on Financial and Administrative Rights of the Leadership and Members of the Regional People's Representative Council (Sukoharjo Regency Gazette 2017 No. 8, Supplement to the Sukoharjo Regency Gazette No. 251);
37. Sukoharjo Regency Regional Regulation No. 14 of 2018 on the Regional Revenue and Expenditure Budget for the 2019 Fiscal Year (Sukoharjo Regency Gazette 2018 No. 14);

By Mutual Agreement
THE REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO
REGENCY

and

THE HEAD OF SUKOHARJO REGENCY

DECIDES:

To stipulate : THE REGIONAL REGULATION ON THE AMENDMENT
OF THE REGIONAL REVENUE AND EXPENDITURE
BUDGET FOR THE 2019 FISCAL YEAR.

Article 1

The amendment to the Regional Revenue and
Expenditure Budget for the 2019 Fiscal Year is as
follows:

a.	Regional Revenue	
	1. Initially	Rp. 1,969,651,846,000.00
	2. Increase/(decrease)	Rp. 93,931,354,000.00
		<hr/>
	Total Revenue after amendment	Rp. 2.063.583.200.000,00
b.	Regional Expenditure	
	1. Initially	Rp. 2.242.836.997.000,00
	2. Increase/(decrease)	Rp. 209.028.536.000,00 (-)
	Total Expenditure after amendment	Rp. 2.451.865.533.000,00
		<hr/>
	Surplus/(Deficit) after amendment	Rp. 388,282,333,000.00
c.	Regional Financing	
	1. Revenue	
	a) Initially	Rp. 295.085.151.000,00
	b) Increase/(decreas	Rp. 140.097.182.000,00
	e)	<hr/>
	Total Revenue after amendment	Rp. 435.182.333.000,00
		<hr/>
	2. Expenditure	Rp. 21.900.000.000,00
	a) Initially	Rp. 25.000.000.000,00
	b) Increase/(decreas	<hr/>
	e)	

Total Expenditure after amendment	Rp. 46.900.000.000,00	(-)
Net Financing after amendment	Rp. 388.282.333.000,00	
Remaining Financing after amendment	Rp.	0,00

Article 2

(1) The Regional Revenue as referred to in Article 1 letter a consists of:

a.	Original Regional Revenue amounting to	
	1. Initially	Rp. 315.261.722.000,00
	2. Increase/(decrease)	Rp. 44.317.423.000,00
	Total Original Regional Revenue after amendment	Rp. 359.579.145.000,00
b.	Equalization Funds amounting to	
	1. Initially	Rp. 1.269.171.343.000,00
	2. Increase/(decrease)	Rp. 0,00
	Total Equalization Funds after amendment	Rp. 1.269.171.343.000,00
c.	Other Legitimate Regional Revenues amounting to	
	1. Revenue	
	a) Initially	Rp. 385,218,781,000.00
	b) Increase/(decrease)	Rp. 49,613,931,000.00
	e)	
	Total Other Legitimate Regional Revenues after amendment	Rp. 434,832,712,000.00

(2) The Original Regional Revenue as referred to in paragraph (1) letter a consists of the following types of revenue:

a.	Regional Taxes	
	1. Initially	Rp. 144.556.309.000,00
	2. Increase/(decrease)	<u>Rp. 43.045.691.000,00</u>
	Regional Taxes after amendment	Rp. 187.602.000.000,00
b.	Regional Levies	
	1. Initially	Rp. 17.276.081.000,00
	2. Increase/(decrease)	<u>Rp. (155.254.000,00)</u>
	Total Regional Levies after amendment	Rp. 17.120.827.000,00
c.	Results from the Management of Separated Regional Assets	
	1. Initially	Rp. 20.366.543.000,00
	2. Increase/(decrease)	<u>Rp. 1.403.383.000,00</u>
	Total Results from the Management of Separated Regional Assets after amendment	Rp. 21.769.926.000,00
d.	Other Legitimate Local Revenue	
	1. Initially	Rp. 133.062.789.000,00
	2. Increase/(decrease)	<u>Rp. 23.603.000,00</u>
	Total Other Legitimate Local Revenue after amendment	Rp. 133.086.392.000,00

(3) The Balance Funds as referred to in paragraph (1) letter b consist of the following types of revenue:

a.	General Transfer Funds	
	1. Initially	Rp. 965.485.460.000,00
	2. Increase/(decrease)	<u>Rp. 0,00</u>
	Total General Transfer Funds after amendment	

Total General Transfer Funds after amendment	Rp. 965.485.460.000,00
b. Special Transfer Funds	
1. Initially	Rp. 303.685.883.000,00
2. Increase/(decrease)	<u>Rp. 0,00</u>

Total Special Transfer Funds after amendment Rp. 303.685.883.000,00

(4) Other lawful regional revenue as referred to in paragraph (1) letter c consists of the following types of revenue:

a. Grants	
1. Initially	Rp. 72.163.200.000,00
2. Increase/(decrease)	<u>Rp. 0,00</u>

Total Grants after amendment Rp. 72.163.000.000,00

b. Emergency Funds	
1. Initially	Rp. 0,00
2. Increase/(decrease)	<u>Rp. 0,00</u>

Total Emergency Funds after amendment Rp. 0,00

c. Tax Revenue Sharing from Provinces and Other Regional Governments	
1. Initially	Rp. 123.053.171.000,00
2. Increase/(decrease)	<u>Rp. 39.824.931.000,00</u>

Total Tax Revenue Sharing from Provinces and Other Regional Governments after amendment Rp. 162.878.102.000,00

d. Adjustment and Special Autonomy Funds	
1. Initially	Rp. 190.002.410.000,00
2. Increase/(decrease)	<u>Rp. (146.662.487.000,00)</u>

Total Adjustment and Special Autonomy Funds after amendment Rp. 43.339.923.000,00

Financial Assistance
from the Province or
Other Regional
Governments

1. Initially	Rp. 0,00
2. Increase/(decrease)	<u>Rp. 9.789.000.000,00</u>

Total Financial
Assistance from the
Province or Other
Regional Governments
after amendment
Regional Incentive
Funds (DID)

Rp. 9.789.000.000,00

1. Initially	Rp. 146.662.487.000,00
2. Increase/(decrease)	<u>Rp. 0,00</u>

Total Regional Incentive
Funds (DID) after
amendment

Rp. 146.662.487.000,00

Article 3

(1) Regional Expenditures as referred to in Article 1 letter b consist of:

a. Indirect Expenditures

1. Initially	Rp.1.243.736.260.000,00
2. Increase/(decrease)	<u>Rp. 95.136.174.000,00</u>

Total Indirect
Expenditures after
amendment

Rp.1.338.872.434.000,00

b. Direct Expenditures

1. Initially	Rp. 999.100.737.000,00
2. Increase/(decrease)	<u>Rp. 113.892.362.000,00</u>

Total Direct
Expenditures after
amendment

Rp.1.112.663.099.000,00

(2) Indirect Expenditures as referred to in paragraph (1) letter a. consist of types of expenditures:

Personnel Expenditures

1. Initially	Rp.905.655.789.000,00
2. Increase/(decrease)	<u>Rp. 45.116.600.000,00</u>

Total Personnel Expenditures after amendment		Rp.950.772.389.000,00
b.	Interest Expenditures	
	1. Initially	Rp. 0,00
	2. Increase/(decrease	Rp. 0,00
Total Interest Expenditures after amendment		Rp. 0,00
c.	Subsidy Expenditures	
	1. Initially	Rp. 0,00
	2. Increase/(decrease	Rp. 0,00
Total Subsidy Expenditures after amendment		Rp. 0,00
d.	Grant Expenditures	
	1. Initially	Rp. 28.432.749.000,00
	2. Increase/(decrease	Rp. 380.178.000,00
Total Grant Expenditures after amendment		Rp. 28.812.927.000,00
e.	Social Assistance Expenditures	
	1. Initially	Rp. 12.858.000.000,00
	2. Increase/(decrease	Rp. 10.280.000.000,00
	3.	
Total Social Assistance Expenditures after amendment		Rp. 23.138.000.000,00
f.	Revenue Sharing Expenditures to Village Governments	
	1. Initially	Rp. 22.464.428.000,00
	2. Increase/(decrease	Rp. 2.321.961.000,00
Total Revenue Sharing Expenditures to Village Governments after amendment		Rp. 24.786.389.000,00
g.	Financial Assistance Expenditures to Village Governments	
	1. Initially	Rp.269.325.294.000,00
	2. Increase/(decrease	Rp. 26.222.025.000,00
Total Financial Assistance Expenditures to Village		

	Governments after amendment	Rp.295.547.319.000,00
h.	Contingency Expenditures	
	1. Initially	Rp. 5.000.000.000,00
	2. Increase/(decrease	<u>Rp. 10.815.410.000,00</u>
	Total Contingency Expenditures after amendment	Rp. 15.815.410.000,00
(3) Direct Expenditures as referred to in paragraph (1) letter b consist of types of expenditures:		
a.	Personnel Expenditures	
	1. Initially	Rp. 48.620.343.000,00
	2. Increase/(decrease	<u>Rp. (473.300.000,00}</u>
	Total Personnel Expenditures after amendment	Rp. 48.147.300.000,00
b.	Goods and Services Expenditures	
	1. Initially	Rp.494.767.384.000,00
	2. Increase/(decrease	<u>Rp. 36.604.865.000,00</u>
	Total Goods and Services Expenditures after amendment	Rp.531.372.209.000,00
c.	Capital Expenditures	
	1. Initially	Rp.455.713.010.000,00
	2. Increase/(decrease	<u>Rp. 77.760.837.000,00</u>
	Total Capital Expenditures after amendment	Rp.533.473.847.000,00

Article 4

(1) Regional Financing as referred to in Article 1 letter c consists of:

a.	Revenue	
	1. Initially	Rp.295.085.151.000,00
	2. Increase/(decrease	<u>Rp.140.097.182.000,00</u>
	Total Revenue After Adjustment	Rp.435.182.333.000,00
b.	Expenditure	
	1. Initially	Rp. 21.900.000.000,00

2. Increase/(decrease	<u>Rp. 25.000.000.000,00</u>
Total Expenditure After Adjustment	Rp. 46.900.000.000,00

(2) The revenue as referred to in paragraph (1) letter a consists of the following types of financing:

a. Previous Fiscal Year Surplus (SiLPA)	Rp.170.085.151.000,00
1. Initially	<u>Rp.140.097.182.000,00</u>
2. Increase/(decrease	
Total Previous Fiscal Year Surplus After Adjustment	Rp.310.182.333.000,00
b. Reserve Fund Withdrawal	Rp.125.000.000.000,00
1. Initially	<u>Rp. 0,00</u>
2. Increase/(decrease	
Total Reserve Fund Withdrawal After Adjustment	Rp.125.000.000.000,00
c. Proceeds from the Sale of Separated Regional Assets	
1. Initially	Rp. 0,00
2. Increase/(decrease	<u>Rp. 0,00</u>
Total Proceeds from the Sale of Separated Regional Assets After Adjustment	Rp. 0,00
d. Regional Loan Receipts	
1. Initially	Rp. 0,00
2. Increase/(decrease	<u>Rp. 0,00</u>
Total Regional Loan Receipts After Adjustment	Rp. 0,00
e. Loan Repayment Receipts	
1. Initially	Rp. 0,00
2. Increase/(decrease	<u>Rp. 0,00</u>
Total Loan Repayment Receipts After Adjustment	Rp. 0,00
f. Regional Receivables Receipts	
1. Initially	Rp. 0,00
2. Increase/(decrease	<u>Rp. 0,00</u>
Total Regional Receivables Receipts After Adjustment	Rp. 0,00

(3) The expenditure as referred to in paragraph (1) letter b consists of the following types of financing:

a. Revenue		
1. Initially	Rp.	0,00
2. Increase/(decrease	<u>Rp.</u>	<u>0,00</u>
Total Regional Government Equity Participation (Investment) After Adjustment	Rp.	0,00
b. Expenditure		
1. Initially	Rp.	21.900.000.000,00
2. Increase/(decrease	<u>Rp.</u>	<u>25.000.000.000,00</u>
Total Principal Debt Repayment After Adjustment	Rp.	46.900.000.000,00
c. Principal Debt Repayment		
1. Initially	Rp.	0,00
2. Increase/(decrease	<u>Rp.</u>	<u>0,00</u>
Total Principal Debt Repayment After Adjustment	Rp.	0,00
d. Provision of Regional Loans		
1. Initially	Rp.	0,00
2. Increase/(decrease	<u>Rp.</u>	<u>0,00</u>
Total Provision of Regional Loans After Adjustment	Rp.	0,00

Article 5

A more detailed description of the Amendments to the Regional Revenue and Expenditure Budget, as referred to in Article 1, is outlined in the Annex, which is an integral part of this Regional Regulation, consisting of:

1. Appendix I Summary of APBD Amendments;
2. Appendix II Summary of APBD Amendments by Regional Government Affairs and SKPD Organization;
3. Appendix II a Summary of APBD Amendments by Organization and Regional Government Affairs;
4. Appendix II b Summary of APBD Amendments by Regional Government Affairs and Organization;
5. Appendix III Details of APBD Amendments by Regional Government Affairs, SKPD

- Organization, Revenue, Expenditure, and Financing;
6. Appendix IV Recapitulation of Expenditure Amendments by Regional Government Affairs, SKPD Organization, Programs, and Activities;
 7. Appendix V Recapitulation of Regional Expenditure Amendments for the Alignment and Integration of Regional Government Affairs and Functions within the Framework of State Financial Management;
 8. Appendix VI List of Employee Numbers by Rank and Position;
 9. Appendix VII List of Previous Fiscal Year Activities That Have Not Been Completed and Are Reallocated in This Fiscal Year;
 10. Appendix VIII List of Regional Loans and Regional Bonds.

Article 6

- (1) In an emergency situation, the Regional Government may incur expenditures that are not yet budgeted, which shall subsequently be proposed in the Draft APBD Amendment and/or reported in the budget realization report.
- (2) An emergency situation, as referred to in paragraph (1), must meet at least the following criteria:
 - a) It is not part of the normal activities of the Regional Government and could not have been predicted beforehand;
 - b) It is not expected to occur repeatedly;
 - c) It is beyond the control and influence of the Regional Government; and
 - d) It has a significant impact on the budget in the context of recovery from the emergency situation.

Article 7

The Regent shall establish a Regent Regulation on the Elaboration of the Amendments to the Regional Revenue and Expenditure Budget as the operational basis for the implementation of the APBD.

Article 8

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

To ensure that everyone is aware of it, the promulgation of this Regional Regulation is hereby ordered by its placement in the Regional Gazette of Sukoharjo Regency.

Established in Sukoharjo
on September 6, 2019

REGENT OF SUKOHARJO,

ttd.

WARDOYO WIJAYA

Promulgated in Sukoharjo
on September 6, 2019

SECRETARY OF SUKOHARJO
REGENCY,

ttd.

AGUS SANTOSA

REGIONAL GAZETTE OF
SUKOHARJO REGENCY
2019, NUMBER 7