

REGENT OF SUKOHARJO
CENTRAL JAVA PROVINCE
REGENT REGULATION OF SUKOHARJO
NUMBER 54 OF 2024

CONCERNING

AMENDMENT TO REGENT REGULATION NUMBER 8 OF 2023
ON THE PROCEDURES FOR BUDGETING, IMPLEMENTATION AND
ADMINISTRATION, ACCOUNTABILITY AND REPORTING, AS WELL AS
MONITORING AND EVALUATION OF GRANT EXPENDITURES AND SOCIAL
ASSISTANCE

BY THE GRACE OF GOD ALMIGHTY
THE REGENT OF SUKOHARJO,

Considering :

- a. that in order to improve the welfare of the people of Sukoharjo Regency, it is necessary to provide grants and social assistance to the community;
- b. that for the effective, efficient, transparent, and accountable management of grants and social assistance, it is necessary to regulate the Procedures for Budgeting, Implementation and Administration, Accountability and Reporting, as well as Monitoring and Evaluation of Grant Expenditures and Social Assistance;
- c. that the Procedures for Budgeting, Implementation and Administration, Accountability and Reporting, as well as Monitoring and Evaluation of Grant Expenditures and Social Assistance have been established with Regent Regulation Number 8 of 2023 concerning the Procedures for Budgeting, Implementation and Administration, Accountability and Reporting, as well as Monitoring and Evaluation of Grant Expenditures and Social Assistance, but due to adjustments with regulations from the central government regarding the regulation of Village-Owned Enterprises, it is necessary to amend Regent Regulation Number 8 of 2023;
- d. that based on the considerations mentioned in letters a, b, and c, it is necessary to stipulate a Regent Regulation on the Amendment to Regent Regulation Number 8 of 2023 concerning the Procedures for Budgeting, Implementation and Administration, Accountability and Reporting, as well as Monitoring and Evaluation of Grant Expenditures and Social Assistance;

Rememberin:

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

2. Law Number 13 of 1950 on the Formation of Districts within the Central Java Province as amended by Law Number 9 of 1965 concerning the Formation of Batang District and amending Law No. 13 of 1950 on the Formation of Districts within the Central Java Province (State Gazette of 1965 Number 52, Supplement to the State Gazette Number 2757);
3. Law Number 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia 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 Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law (State Gazette of the Republic of Indonesia 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
4. Law of the Republic of Indonesia Number 11 of 2023 on Central Java Province (State Gazette of the Republic of Indonesia 2023 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 6867);
5. Regent Regulation of Sukoharjo Number 8 of 2023 on the Procedures for Budgeting, Implementation and Administration, Accountability and Reporting, as well as Monitoring and Evaluation of Grant Expenditures and Social Assistance (Sukoharjo Regency Official Gazette 2023 Number 8);

DECIDES:

To Establish :

REGENT REGULATION ON THE AMENDMENT TO REGENT REGULATION NUMBER 8 OF 2023 CONCERNING THE PROCEDURES FOR BUDGETING, IMPLEMENTATION AND ADMINISTRATION, ACCOUNTABILITY AND REPORTING, AS WELL AS MONITORING AND EVALUATION OF GRANT EXPENDITURES AND SOCIAL ASSISTANCE.

Article I

Several provisions in Regent Regulation Number 8 of 2023 concerning the Procedures for Budgeting, Implementation and Administration, Accountability and Reporting, as well as Monitoring and Evaluation of Grant Expenditures and Social Assistance (Sukoharjo Regency Official Gazette 2023 Number 8) are amended as follows:

1. The provision in Article 1 is amended to read as follows:

Article 1

1. The Region refers to Sukoharjo Regency.
2. The Local Government refers to the Regent as the element responsible for the implementation of governmental affairs within the authority of the autonomous region.
3. The Regent refers to the Regent of Sukoharjo.
4. The Regional People's Representative Council, hereinafter abbreviated as DPRD, refers to the people's representative institution at the regional level that serves as an element in the administration of the Local Government.

5. The Regional Apparatus refers to the elements assisting the Regent and the Regional People's Representative Council in administering governmental affairs under the authority of the Region.
6. The Regional Financial, Revenue, and Asset Management Agency, hereinafter abbreviated as BPKPAD, refers to the Regional Financial, Revenue, and Asset Management Agency of Sukoharjo Regency.
7. The Regional Income and Expenditure Budget, hereinafter abbreviated as APBD, refers to the region's annual financial plan established by Regional Regulation.
8. The General Policy on the Regional Income and Expenditure Budget, hereinafter abbreviated as KUA, refers to a document containing policies in the areas of revenue, expenditure, and financing, along with the assumptions underlying it for a one-year period.
9. The Priorities and Preliminary Budget Ceiling, hereinafter abbreviated as PPAS, refers to the priority programs and the maximum budget allocated to the Regional Apparatus for each program and activity, serving as a reference for the preparation of work plans and budgets for the regional apparatus units.
10. The Budget User, hereinafter abbreviated as PA, refers to the official holding the authority to use the budget to carry out the tasks and functions of the regional apparatus unit they lead.
11. The Technical Activity Implementing Official, hereinafter abbreviated as PPTK, refers to an official in the Regional Apparatus Unit responsible for executing one or more activities from a program according to their area of responsibility.
12. The Financial Administration Official of the Regional Apparatus, hereinafter abbreviated as PPK, refers to the official responsible for managing financial administration in the Regional Apparatus.
13. The Expenditure Treasurer refers to the official designated to receive, store, pay, administer, and account for funds for Regional Expenditure purposes in accordance with the APBD execution at the Regional Apparatus Units.
14. The Regional Apparatus Budget Execution Document, hereinafter abbreviated as DPA-PD, refers to a document containing the revenue and expenditure of the Regional Apparatus or a document containing the revenue, expenditure, and financing of the Regional Apparatus executing the general treasury function, used as the basis for budget execution by the budget user.
15. The Direct Payment Request Letter, hereinafter abbreviated as SPP-LS, refers to a document submitted by the Expenditure Treasurer for a direct payment request.
16. The Fund Disbursement Order, hereinafter abbreviated as SP2D, refers to a document used as the basis for the disbursement of funds for APBD expenses.
17. The Payment Order, hereinafter abbreviated as SPM, is a document used to issue a fund disbursement order for the expenditure burden of the Regional Apparatus Unit Budget Execution Document.
18. A Grant refers to financial aid in the form of money, goods, and/or services from the Central Government, other Local Governments, the community, and domestic or foreign enterprises, which is non-binding and intended to support the improvement of the administration of governmental affairs under the authority of the Region, in accordance with the provisions of laws and regulations.
19. A State-Owned Enterprise, hereinafter abbreviated as BUMN, refers to a business entity in which all or most of its capital is owned by the state through direct investment from state wealth that is separated.

20. A Regional-Owned Enterprise, hereinafter abbreviated as BUMD, refers to a business entity in which all or most of its capital is owned by the Region.

21. A Village-Owned Enterprise, hereinafter referred to as BUM Des, is a business entity in which all or most of its capital is owned by the Village through direct investment from the wealth of the Village that is separated, to manage assets, provide services, and other businesses for the maximum welfare of the Village community.

22. A Regional Grant Agreement, hereinafter abbreviated as NPHD, is a grant agreement sourced from the APBD between the Local Government and the grant recipient.

23. Social Assistance refers to the provision of assistance in the form of money or goods from the Local Government to individuals, families, groups, and/or communities that is not continuous and selective, aimed at protecting from potential social risks.

24. Social Risk refers to events or situations that may cause potential social vulnerability that is borne by individuals, families, groups, and/or communities as a result of social, economic, or political crises, natural phenomena, and natural disasters. If no social assistance expenditure is provided, the affected individuals or groups would be further disadvantaged and unable to live under normal conditions.

25. Community Organization refers to an organization formed voluntarily by members of society, citizens of the Republic of Indonesia, based on shared activities, professions, functions, religions, and beliefs in God Almighty, to participate in development to achieve national goals within the framework of the Unitary State of the Republic of Indonesia based on Pancasila, including non-governmental organizations with a national scope established under the provisions of laws and regulations.

26. Community Group refers to a group of community members who voluntarily join together to carry out a common activity.

27. Vertical Institution refers to a government institution that is a branch of a central ministry located in the Region.

28. A Body refers to a collection of people and/or capital that forms a unit, either engaged in business or not, including limited liability companies, partnerships, other companies, state-owned or regional-owned enterprises, firms, cooperatives, pension funds, partnerships, associations, foundations, mass organizations, socio-political organizations, or other organizations, institutions, and other forms of bodies, including collective investment contracts and permanent establishments.

29. An Institutio refers to an entity or system that consists of a set of norms, values, and beliefs that are evident and focused on various social needs and a series of important and repetitive actions.

30. Neighborhood Unit (RT), hereinafter abbreviated as RT is an institution formed through community deliberation at the local level for government and community service purposes, as established by the Village Head or Lurah.

31. Community Unit (RW), hereinafter abbreviated as RW, is an institution formed through deliberation by the RT management in its operational area as established by the Village Head or Lurah.

32. Regional Government Budget Team, hereinafter abbreviated as TAPD, is the team tasked with preparing and implementing the Regent's policy in the preparation of the Regional Income and Expenditure Budget.

33. Cost Budget Plan, hereinafter abbreviated as RAB, is an estimated cost for each construction project or development task.

2. The provision of paragraph (1) of Article 4 is amended to read as follows:

(1) The Local Government may provide grants as referred to in Article 3 paragraph (1) to:

- a. the central government;
- b. other local governments;
- c. State-Owned Enterprises (BUMN);
- d. Regional-Owned Enterprises (BUMD);
- e. Village-Owned Enterprises (BUM Desa); and/or
- f. Bodies, Institutions, and Social Organizations with Indonesian legal entities.

(2) The provision of grants as referred to in paragraph (1) is carried out after prioritizing the fulfillment of mandatory and optional expenditure affairs.

(3) The provision of grants as referred to in paragraph (1) is intended to support the achievement of the goals of the Local Government's programs and activities, taking into account the principles of fairness, propriety, rationality, and benefit to the community.

(4) The provision of grants as referred to in paragraph (1) must meet the following minimum criteria:

- a. the purpose has been specifically defined;
- b. it is non-mandatory, non-binding, and not continuous every fiscal year, unless:
 1. to the central government in order to support the administration of regional government for urgent needs in accordance with the provisions of laws and regulations; and/or
 2. specified otherwise by laws and regulations.
- c. it provides value benefits for the Local Government in supporting the implementation of government functions, development, and community affairs; and
- d. it meets the requirements for grant recipients.

3. Article 5 is supplemented with a new paragraph (7), which reads as follows:

Article 5

(1) Grants to the central government as referred to in Article 4 paragraph (1) letter a are provided to work units of ministries/government agencies that are outside the ministry, whose area of work is within the relevant region.

(2) Grants to other local governments as referred to in Article 4 paragraph (1) letter b are provided to newly formed autonomous regions as mandated by laws and regulations.

(3) Grants to BUMN (State-Owned Enterprises) as referred to in Article 4 paragraph (1) letter c are provided in order to continue improving services to the community in accordance with applicable laws and regulations.

(4) Grants to BUMD (Regional-Owned Enterprises) as referred to in Article 4 paragraph (1) letter c are provided in order to continue grants received by the local government from the central government in accordance with applicable laws and regulations.

(5) Grants to Bodies and Institutions as referred to in Article 4 paragraph (1) letter d are provided to:

- a. non-profit, voluntary, and social bodies and institutions formed based on legislation;

b. non-profit, voluntary, and social bodies and institutions that have obtained a Registered Certificate issued by the Ministry of Home Affairs, Governor, or Regent;

c. non-profit, voluntary, and social bodies and institutions such as community groups/traditional law communities that still exist and are recognized by the central and/or local governments through certification or stipulation by the leadership of vertical institutions or head of the relevant Regional Apparatus according to their authority;

d. through certification or stipulation from the leadership of vertical institutions or head of the relevant regional apparatus according to their authority; and

e. Cooperatives established based on applicable laws and regulations and meeting criteria set by the local government in accordance with its authority.

(6) Grants to social organizations with Indonesian legal entities as referred to in Article 4 paragraph (1) letter d are provided to social organizations that have legal entity status as foundations or associations that have obtained legal entity recognition from the ministry responsible for legal and human rights matters in accordance with the prevailing regulations.

(7) Grants to BUMDesa (Village-Owned Enterprises) are provided to promote the development of BUMDesa in accordance with the applicable regulations.

4. The provisions of paragraphs (1) and (2) of Article 7 are amended to read as follows:

Article 7

(1) The central government, other local governments, BUMN, BUMD, BUMDesa, and/or bodies, institutions, and social organizations with Indonesian legal entities may submit a written proposal for a grant to the Regent through the relevant Regional Apparatus in the form of a proposal containing at least:

a. a letter of request signed by the head of the community group or other designations of the prospective recipient, especially for community groups and/or social organizations at the RT (neighborhood) level, acknowledged by the RT Chairman, RW (community group) Chairman, Head of Village/Sub-district, and local District Head;

b. the plan for using the assistance;

c. the composition of the management; and

d. a statement letter confirming that the group has not received assistance from the APBD (Regional Budget) in the previous year, unless otherwise regulated by laws and regulations.

(2) The Regent designates the relevant Regional Apparatus to evaluate the proposals referred to in paragraph (1) as follows:

a. Grants for the central government and other local governments, and social organizations based on similar activities, non-governmental organizations formed under laws and regulations, social organizations based on profession, function, religion, and belief in God as assigned by the relevant department;

b. Grants for community groups in the fields of education and culture by the Department of Education and Culture;

c. Grants for community groups in agriculture by the Department of Agriculture and Fisheries;

d. Grants for community groups in health by the Department of Health;

e. Grants for community groups in non-professional sports, tourism, and youth groups by the Department of Youth, Sports, and Tourism;

f. Grants for youth organizations by the Department of Community Empowerment and Village Affairs;

g. Grants for accompanying activities from the central/provincial government and the Regional Apparatus not listed above, adjusted to the duties and functions of the relevant Regional Apparatus.

(3) The Head of the relevant Regional Apparatus referred to in paragraph (2) evaluates the completeness, accuracy, and compliance of the proposals from the prospective grant recipients and submits the results in the form of recommendations to the Regent through the TAPD (Local Government Budget Team).

(4) The TAPD provides considerations based on the recommendations referred to in paragraph (3) according to priorities and the local government's financial capacity.

5. The provisions of subparagraphs (2) and (3) of paragraph (4) letter a of Article 13 are amended, and subparagraph (10) of paragraph (4) letter a of Article 13 is deleted, so that it reads as follows:

Article 13

(1) The Regent establishes the list of grant recipients along with the amount of money or type of goods or services to be granted through a Regent's Decree based on the Regional Regulation on the APBD and the Regent's Regulation on APBD Implementation.

(2) The list of grant recipients referred to in paragraph (1) becomes the basis for the disbursement/transfer of the grants.

(3) The disbursement/transfer of grants from the Local Government to the recipients is carried out after the signing of the NPHD (Regional Grant Agreement).

(4) The disbursement of grants in the form of money shall be carried out through direct payment, with the following mechanism:

a. Based on the Regent's Decree on the Provision of Grants, grant recipients at the RT level submit a fund disbursement request to the Regent or the Head of the relevant Regional Device Organization (OPD) as the Budget User, with the knowledge of the RT Head, RW Head, Village Head/Lurah, and Sub-district Head, accompanied by the following documents:

1. A plan for the use of the grant, for physical assistance, it must be accompanied by a drawing and a Detailed Cost Estimate (RAB);
2. For physical assistance as referred to in item 1, amounting to less than IDR 50,000,000.00 (fifty million rupiah), the drawing and RAB must be signed by the Head of the Organization;
3. For physical assistance as referred to in item 1, amounting to IDR 50,000,000.00 (fifty million rupiah) or more, the drawing and RAB must be acknowledged by the Head of the Public Works and Spatial Planning Service, which may be delegated to the Head of the relevant Sub-division;
4. A photo showing the 0% (zero percent) condition of the location to be rehabilitated/built (if the assistance is physical);
5. A list of the organization's management that receives the assistance;
6. The NPHD (Grant Agreement) for each grant recipient;
7. Proof of payment (D.XII.G);
8. A copy of the bank account book/evidence of account at the bank appointed by the Regional Government in the name of the grant recipient;
9. A copy of the Identity Card (KTP) of the grant recipient;
10. A copy of the registration letter from the Ministry of Law and Human Rights, or a decree from the relevant Regional Device Organization;

11. A statement of absolute responsibility/integrity pact from the grant recipient stating that the grant will be used as planned, with a stamp duty of IDR 10,000.00 (ten thousand rupiah);

12. The grant disbursement request file should be made in 3 (three) copies.

b. The PPTK (Technical Implementation Officer) from the relevant Regional Device Organization conducts an examination of the completeness of the application as follows:

1. Carefully examining the supporting documents of the request;
2. Verifying the name of the recipient, address, description of the assistance, and budget amount in accordance with the Regent's Decree on the provision of the grant;
3. If the disbursement request does not meet the requirements, the Head of the relevant Regional Device Organization orders the recipient to complete and/or correct the documents; and
4. After the disbursement request has been reviewed and found to meet the requirements and is complete, the PPTK from the relevant Regional Device Organization submits the application to the Expenditure Treasurer, stamped with "Examined by the PPTK from the relevant Regional Device Organization."

c. The Head of the relevant Regional Device Organization instructs the Expenditure Treasurer to prepare the SPP-LS (Expenditure Proposal) to the Budget User through the PPK (Commitment Officer) of the Regional Device Organization;

d. The PPK from the relevant Regional Device Organization examines the completeness of the SPP-LS and the administrative requirements according to the applicable regulations, and once confirmed to be complete and correct, prepares the SPM-LS (Payment Order) for submission to the Budget User for signature;

e. The SPM is submitted to the Authorized Treasurer of the Regional General Treasurer at BPKPAD for the issuance of the SP2D (Disbursement Payment Order);

f. The Authorized Treasurer of the Regional General Treasurer sends the SP2D to the bank appointed by the Regional Government; and

g. The bank appointed by the Regional Government transfers the funds from the Regional General Cash Account to each grant recipient.

(5) If in the relevant fiscal year the grant expenditure is not disbursed, it cannot be reallocated in the following fiscal year.

(6). The provision in paragraph 3 letter a of Article 32 is amended, so it reads as follows:

Article 32

(1) The Regent determines the list of recipients and the amount of Social Assistance through a Regent's Decree based on the Regional Regulation on the APBD (Regional Budget) and the Regent's Regulation on the APBD Breakdown.

(2) The distribution and/or handover of Social Assistance is based on the list of recipients of Social Assistance as stated in the Regent's Decree referred to in paragraph (1).

(3) The disbursement of Social Assistance in the form of money is carried out through direct payment, with the following mechanism:

a. Based on the Regent's Decree on the provision of Social Assistance to individuals, families, and/or communities as well as non-governmental organizations in the Region, the recipients of Social Assistance submit a fund disbursement request to the Regent or the Head of the relevant Regional Device Organization as the Budget User, with the knowledge of the RT Head, RW Head, Village Head/Lurah, and Sub-district Head through the relevant Regional Device Organization, accompanied by the following documents:

1. A plan for the use of the grant, for physical assistance, it must be accompanied by a drawing and a Detailed Cost Estimate (RAB);
2. A request letter signed by the head of the non-governmental organization applying for the grant, with the knowledge of the RT Head, RW Head, Village Head/Lurah, and Sub-district Head;
3. For physical assistance as referred to in item 1, amounting to IDR 50,000,000.00 (fifty million rupiah) or more, the drawing and RAB must be acknowledged by the Head of the Public Works and Spatial Planning Service, which may be delegated to the Head of the relevant Sub-division;
4. A photo showing the 0% (zero percent) condition of the location to be rehabilitated/built (if the assistance is physical);
5. A list of the organization's management that receives the assistance;
6. Proof of payment (D.XII.G);
7. A copy of the bank account book/evidence of account at the bank appointed by the Regional Government in the name of the grant recipient;
8. A copy of the Identity Card (KTP) of the grant recipient;
9. A statement of absolute responsibility/integrity pact from the recipient stating that the assistance will be used as planned, with a stamp duty of IDR 10,000.00 (ten thousand rupiah); and
10. The Social Assistance disbursement request file should be made in 3 (three) copies.

b. The PPTK from the relevant Regional Device Organization conducts an examination of the completeness of the application as follows:

1. Carefully examining the supporting documents of the request;
2. Verifying the name of the recipient, address, description of the assistance, and budget amount in accordance with the Regent's Decree on the provision of assistance;
3. If the disbursement request does not meet the requirements, the Head of the relevant Regional Device Organization orders the recipient to complete and/or correct the documents; and
4. After the disbursement request has been reviewed and found to meet the requirements and is complete, the PPTK from the relevant Regional Device Organization affixes the stamp "Examined by the PPTK from the relevant Regional Device Organization."

c. The Head of the relevant Regional Device Organization instructs the Expenditure Treasurer to prepare the SPP-LS to the Budget User through the PPK;

d. The PPK from the relevant Regional Device Organization examines the completeness of the SPP-LS and the administrative requirements according to the applicable regulations;

e. After it is confirmed to be complete and correct, the SPM-LS is prepared for submission to the Budget User for signature;

f. The SPM is submitted to the Authorized Treasurer of the Regional General Treasurer at BPKPAD for the issuance of the SP2D;

g. The Authorized Treasurer of the Regional General Treasurer sends the SP2D along with the examination list to the bank appointed by the Regional Government; and

h. The bank appointed by the Regional Government transfers the funds from the Regional General Cash Account to each Social Assistance recipient as listed in the SP2D attachment.

(4) If the Social Assistance is not disbursed by the end of the year, it cannot be reallocated in the following fiscal year.

(7). The provisions in Annex III and Annex IV of the Regent's Regulation Number 8 of 2023 concerning the Procedures for Budgeting, Implementation, Administration, Accountability, Reporting, as well as Monitoring and Evaluation of Grant and Social Assistance Expenditures are amended as stated in Annex III and Annex IV, which are an inseparable part of this Regent's Regulation.

Article II

This Regent's Regulation shall come into effect on the date of its promulgation. For everyone to be aware of it, the promulgation of this Regent's Regulation is ordered by placing it in the Sukoharjo District Regional News.

Enacted in Sukoharjo on the
December 18, 2024

REGENT OF SUKOHARJO,

signed.

ETIK SURYANI

Promulgated in Sukoharjo
on the December 18, 2024

SECRETARY OF
THE SUKOHARJO REGENCY, signed.

WIDODO

SUHARIJO DISTRICT REGIONAL NEWS

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Certified true copy

LEGAL SECTION HEAD,

TEGUH PRAMONO, SH, MH

First-Level Mentor

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