

REGENT OF SUKOHARJO
CENTRAL JAVA PROVINCE
REGENT REGULATION OF SUKOHARJO
NUMBER 51 OF 2024

CONCERNING

AMENDMENTS TO REGULATION OF THE REGENT NUMBER 80 OF 2022
ON THE SYSTEM AND PROCEDURES FOR LOCAL GOVERNMENT FINANCIAL
MANAGEMENT

BY THE GRACE OF GOD ALMIGHTY
THE REGENT OF SUKOHARJO,

Considering:

- a. that in order to provide guidance for expenditure treasurers, assistant expenditure treasurers, and special treasurers in preparing accountability for local government financial management, it is necessary to establish a system and procedure for local government financial management;
- b. that in order to implement the provisions of Article 3 of the Minister of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Local Government Financial Management, it is necessary to stipulate a Regent Regulation on the System and Procedures for Local Government Financial Management;
- c. that in order to provide guidance on the limit of cash stored and the completeness and validity of expenditure evidence for accountability in local government financial management by expenditure treasurers, assistant expenditure treasurers, and special treasurers, Regulation of the Regent No. 80 of 2022 on the System and Procedures for Local Government Financial Management needs to be amended;
- d. that based on the considerations as referred to in letters a, b, and c, it is necessary to stipulate a Regent Regulation on Amendments to the Regulation of the Regent No. 80 of 2022 on the System and Procedures for Local Government Financial Management;

Recalling:

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 Central Java Province, as amended by Law No. 9 of 1965 on the Formation of Level II Districts in Batang, amending Law No. 13 of 1950 on the Formation of Districts within the Central Java Province (State Gazette of 1965 No. 52, Supplement to the State Gazette No. 2757);
3. 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. 6 of 2023 on the Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia 2023 No. 41, Supplement to the State Gazette of the Republic of Indonesia No. 6856);

4. Law No. 11 of 2023 on the Province of Central Java (State Gazette of the Republic of Indonesia 2023 No. 58, Supplement to the State Gazette of the Republic of Indonesia No. 6867);
5. Regent Regulation of Sukoharjo No. 80 of 2022 on the System and Procedures for Local Government Financial Management (Sukoharjo Regency Regional News 2022 No. 80);

DECIDING:

To stipulate:

THE REGENT REGULATION ON AMENDMENTS TO THE REGENT REGULATION NO. 80 OF 2022 ON THE SYSTEM AND PROCEDURES FOR LOCAL GOVERNMENT FINANCIAL MANAGEMENT.

Article I

Several provisions in the Regent Regulation No. 80 of 2022 on the System and Procedures for Local Government Financial Management (Sukoharjo Regency Regional News 2022 No. 80) are amended as follows:

1. The provision of Article 114 is amended to read as follows:

Article 114

- (1) The payment order is the authority held by the PA/KPA for expenditures that have been budgeted in the SKPD DPA.
- (2) The payment order is preceded by the verification of expenditures by the PPK SKPD, which simultaneously marks the recognition of the expenditure.
- (3) The payment order process includes information, data flow, and the use and presentation of documents carried out electronically.
- (4) The payment order as referred to in paragraph (1) has the following provisions:
 - a. based on the submission of SPP-UP, PA issues SPM-UP to request UP from the Budget User Power (Kuasa BUD);
 - b. based on the submission of SPP-GU, PA issues SPM-GU to request the replacement of UP that has been used from the Kuasa BUD;
 - c. based on the submission of SPP-TU, PA/KPA issues SPM-TU to request TU from the Kuasa BUD;
 - d. based on SPP-LS submitted by the Expenditure Treasurer/Assistant Expenditure Treasurer, PPK SKPD/Unit SKPD PPK verifies:
 1. the material truth of the evidence document regarding the creditor's rights;
 2. the completeness of the documents required in connection with the procurement contract/agreement; and
 3. the availability of the related funds;
 - e. based on the verification results, PA/KPA instructs payment from the APBD burden through the issuance of SPM-LS to the Kuasa BUD;
 - f. if the verification results do not meet the requirements, PA/KPA does not issue SPM-LS;
 - g. PA/KPA returns the SPP-LS document to the Expenditure Treasurer/Assistant Expenditure Treasurer if the verification results do not meet the requirements, no later than 1 (one) day from the receipt of the SPP;
 - h. PPK SKPD/Unit SKPD PPK verifies the completeness and validity of the payment request submitted by the Expenditure Treasurer/Assistant Expenditure Treasurer;

- i. the payment order is submitted by PA to the Kuasa BUD and documented in the SPM prepared by PPK SKPD/Unit SKPD PPK after verifying the completeness and validity of the payment request;
- j. Types of SPM consist of:
 - 1. SPM-UP;
 - 2. SPM-GU;
 - 3. SPM-TU; and
 - 4. SPM-LS;
- k. PPK Unit SKPD has the authority to verify the completeness and validity only for the submission of LS and/or TU payment requests from the Assistant Expenditure Treasurer;
- l. PA/KPA is prohibited from issuing SPM that burdens the fiscal year concerned after the fiscal year has ended;
- m. in case PA/KPA is temporarily unavailable, the concerned may appoint a delegated official to sign the SPM based on the PA/KPA assignment letter;
- n. in case PA/KPA is permanently unavailable, the appointment of an official to sign the SPM is established by a Decree of the Regent; and
- o. PPK SKPD/Unit SKPD PPK in the issuance of each SPM, records it in the SPM register.

(5) The payment order for UP with the following provisions:

- a. based on the SPP-UP submitted by the Expenditure Treasurer, PPK SKPD verifies the consistency of the UP amount with the Regent's Decree;
- b. if the verification result is consistent, PPK SKPD prepares a draft payment order for UP documented in the SPM-UP draft for PA's signature;
- c. if the SPP-UP document referred to in letter b is found to be incomplete and/or invalid, PA/KPA rejects the issuance of the SPM;
- d. the rejection of the issuance of SPM-UP as referred to in letter c is documented in the SPM-UP rejection letter register;
- e. PA signs and issues SPM-UP no later than 2 (two) days after the verification process is declared complete and valid;
- f. the signed SPM-UP is submitted to the Kuasa BUD, accompanied by:
 - 1. a verification statement letter from PPK SKPD with a document completeness checklist; and
 - 2. an absolute responsibility statement from PA.

(6) The payment order for GU with the following provisions:

- a. PPK SKPD verifies the SPP-GU and the accountability report for UP usage, including the transaction evidence received from the Expenditure Treasurer with the following steps:
 - 1. reviewing the DPA document to ensure that the related expenditure does not exceed the remaining budget;
 - 2. reviewing the SPD document to ensure that funds for the related expenditure have been provided;
 - 3. reviewing the completeness and validity of the transaction evidence and related tax documents; and
 - 4. verifying the consistency of the GU application, UP usage accountability report, and transaction evidence;
- b. if the verification of SPP-GU as referred to in letter a finds incompleteness and/or invalidity and/or inconsistency, PPK SKPD requests corrections and/or improvements from the Expenditure Treasurer no later than 1 (one) day after receiving the SPP-GU;

- c. if the SPP-GU document as referred to in letter b is found to be incomplete and/or invalid, the budget user/authorized budget user rejects the issuance of the SPM;
- d. the rejection of the issuance of SPM-GU as referred to in letter c is documented in the SPM-GU rejection letter register;
- e. if the verification results as referred to in letter a are complete and valid, PPK SKPD prepares a GU payment order application documented in the SPM-GU draft for PA's signature;
- f. PA signs and issues SPM-GU no later than 2 (two) days after the verification process is declared complete and valid;
- g. the signed and issued SPM-GU by PA as referred to in letter f is submitted to the Kuasa BUD, accompanied by:
 - 1. a verification statement letter from PPK SKPD with a document completeness checklist;
 - 2. a statement of absolute responsibility from PA; and
 - 3. the approval letter for the previous period's Expenditure Treasurer's accountability, verified by PPK SKPD and the Head of the Regional Accounting, Reporting, and Asset Division.

(7) Payment orders for TU with the following provisions:

- a. Based on the submission of SPP-TU by the Expenditure Treasurer/Assistant Expenditure Treasurer, accompanied by a detailed list of the TU spending plan, the PPK SKPD/PPK Unit SKPD will carry out verification with the following steps:
 - 1. Review the DPA document to ensure that the related spending does not exceed the remaining budget;
 - 2. Review the SPD document to ensure that funds for the related expenditure have been provided;
 - 3. Review the completeness and legality of the requirements for the TU payment order request;
- b. If the verification of the SPP-TU, as referred to in letter a, shows incompleteness and/or illegality and/or non-compliance with the SPP-TU, the PPK SKPD/PPK Unit SKPD will request corrections and/or improvements from the Expenditure Treasurer/Assistant Expenditure Treasurer no later than 1 (one) day after receiving the SPP-TU;
- c. If the SPP-TU documents referred to in letter b are declared incomplete and/or invalid, the PA/KPA will reject the issuance of SPM;
- d. The rejection of the issuance of SPM-TU in letter c will be recorded in the SPM-TU rejection letter register;
- e. If the verification of the SPP-TU, as referred to in letter a, is declared complete and valid, the PPK SKPD/PPK Unit SKPD will prepare a TU payment order request documented in the draft SPM-TU for signing by the PA/KPA;
- f. The PA/KPA will sign and issue the SPM-TU no later than 2 (two) days after the verification process is declared complete and valid; and
- g. The signed and issued SPM-TU by the PA, as referred to in letter f, will then be submitted to the BUD Representative, accompanied by:
 - 1. A verification statement from the PPK SKPD/PPK Unit SKPD, attached with a checklist of document completeness;
 - 2. A statement of absolute responsibility from the PA/KPA; and
 - 3. The proposed plan for using the SPM-TU.

(8) The submission letter for the SPM-TU proposal that has been approved by the Head of BPKPAD as the PPKD.

(9) Payment orders for LS with the following provisions:

- a. Based on the submission of SPP-LS by the Expenditure Treasurer/Assistant Expenditure Treasurer, completed with

supporting documents, the PPK SKPD/PPK Unit SKPD will verify with the following steps:

1. Review the DPA document to ensure that the related spending does not exceed the remaining budget;
2. Review the SPD document to ensure that funds for the related expenditure have been provided;
3. Review the completeness of documents according to the type of submission based on the provisions of laws and regulations stored in the system documentation;
4. Review the legality of supporting documents; and
5. Review the consistency of the LS calculation with its supporting documents;
- b. If the verification of the SPP-LS, as referred to in letter a, shows incompleteness and/or illegality and/or non-compliance, the PPK SKPD/PPK Unit SKPD will request corrections and/or improvements from the Expenditure Treasurer/Assistant Expenditure Treasurer no later than 1 (one) day after receiving the SPP-LS;
- c. If the SPP-LS documents referred to in letter b are declared incomplete and/or invalid, the PA/KPA will reject the issuance of SPM;
- d. The rejection of the issuance of SPM-LS in letter c will be recorded in the SPM-LS rejection letter register;
- e. If the verification of the SPP-LS, as referred to in letter a, is declared complete and valid, the PPK SKPD/PPK Unit SKPD will prepare a LS payment order request documented in the draft SPM-LS for signing by the PA/KPA;
- f. The PA/KPA will sign and issue the SPM-LS no later than 2 (two) days after the verification process is declared complete and valid;
- g. The signed and issued SPM-LS by the PA, as referred to in letter f, will then be submitted to the BUD Representative, accompanied by:
 1. A verification statement from the PPK SKPD/PPK Unit SKPD, attached with a checklist of document completeness; and
 2. A statement of absolute responsibility from the PA/KPA;
- h. The completeness of SPM-LS documents for procurement of goods and services, in addition to the requirements referred to in letter g, will include the following additional requirements:
 1. A photocopy of the DPA/DPPA;
 2. A contract summary;
 3. A photocopy of the NPWP;
 4. A photocopy of the bank reference and bank statement;
 5. A photocopy of the ID card of the director/head of the goods and services provider;
 6. The handover minutes of the work;
 7. The inspection report of the work results;
 8. Proof of tax payment or e-billing with tax invoice (VAT and income tax);
 9. A report of the advance payment;
 10. A payment request letter; and
 11. A statement of commitment from another party/partner to complete the work 100% until the contract period ends;
- i. The completeness of the SPM-LS procurement of goods and services documents, as referred to in paragraph (9) letter h, will be adjusted to the needs based on the type or nature of the goods and services procurement;
- j. The issuance of SPM-LS may be done by applying the Electronic Government Transaction (ETP) which is printed and sent online in file form to the BUD Representative.

(10) The SPM document referred to in paragraph (4) letter j is listed in Appendix XIII, which is an integral part of this Regent Regulation.

2. The provisions of Article 116 are amended as follows:

Article 116

(1) The Expenditure Treasurer/Assistant Expenditure Treasurer must control the execution of expenditures within their authority.

(2) The bookkeeping performed by the Expenditure Treasurer/Assistant Expenditure Treasurer must contain information, data flow, as well as the use and presentation of documents performed electronically.

(3) Control over the implementation of Regional Expenditures, as referred to in paragraph (1), is done by the Expenditure Treasurer/Assistant Expenditure Treasurer using bookkeeping documents as follows:

- a. General Cash Book;
- b. Bank subsidiary book;
- c. Cash subsidiary book;
- d. Tax subsidiary book;
- e. Advance subsidiary book; and
- f. Sub-detail object expenditure subsidiary book;

(4) The recording of books as referred to in paragraph (3) is based on data, including:

- a. Valid and complete transaction evidence;
- b. SPP-UP/SPP-GU/SPP-TU/SPP-LS;
- c. SPM-UP/SPM-GU/SPM-TU/SPM-LS;
- d. SP2D; and
- e. Other supporting documents as per the prevailing laws and regulations.

(5) Bookkeeping of various transactions is performed under the following provisions:

a. Receipt of UP with the following provisions:

1. The Expenditure Treasurer/Assistant Expenditure Treasurer must record the receipt of UP/GU/TU based on the SP2D-UP/SP2D-GU/SP2D-TU; and

2. The recording of the receipt referred to in item 1 is made in the General Cash Book on the receipt side and in the bank subsidiary book on the receipt side according to the amount listed on the SP2D-UP/SP2D-GU/SP2D-TU;

b. The transfer of part of the UP from the Expenditure Treasurer to the Assistant Expenditure Treasurer is recorded in the General Cash Book on the expenditure side and in the bank subsidiary book on the expenditure side according to the amount of the transferred UP;

c. Shifting of UP is regulated so that if the Expenditure Treasurer/Assistant Expenditure Treasurer shifts UP/GU/TU from the bank to cash, the recording is made in the General Cash Book on both the expenditure and receipt sides, in the bank subsidiary book on the expenditure side, and in the cash subsidiary book on the receipt side, according to the amount of UP/GU/TU that has been shifted;

d. Payment of expenses by the Treasurer is regulated so that for payments made by the Expenditure Treasurer/Assistant Expenditure Treasurer based on expense evidence submitted by the PPTK either in cash/non-cash, bookkeeping is done by recording in the General Cash Book on the expenditure side, in the cash subsidiary book/bank subsidiary book on the expenditure side, and in the sub-detail object expenditure subsidiary book in the UP/GU/TU column in the gross expenditure amount;

e. The provision of advances with the following provisions: based on the PA/KPA fund disbursement note, as well as valid expenditure

receipts/other evidence, the Expenditure Treasurer/Assistant Expenditure Treasurer records the provision of advances in the General Cash Book on the expenditure side, in the bank subsidiary book on the expenditure side, and in the advance subsidiary book on the expenditure side.

f. Accountability of advance funds with the following provisions:

1. Based on the accountability provided by the PPTK (Program/Activity Manager) for the use of advance funds, the Treasurer of Expenditures/Assistant Treasurer of Expenditures records it in the General Cash Book on the expenditure side and in the subsidiary book for sub-details of expenditure objects on the expenditure side;
2. If there is a return of excess advance funds from the PPTK, the Treasurer of Expenditures/Assistant Treasurer of Expenditures records it in the bank subsidiary book or the cash book subsidiary on the receipt side for the amount returned; and
3. If there is a shortage of advance funds, the Treasurer of Expenditures/Assistant Treasurer of Expenditures pays the shortage to the PPTK, and then records it in the bank subsidiary book or the cash book subsidiary on the expenditure side for the amount paid;

g. Expenditure through LS (Lumpsum) with the following provisions:**
The Treasurer of Expenditures/Assistant Treasurer of Expenditures shall perform bookkeeping for expenditures through LS by recording it in the General Cash Book on both the receipt and expenditure sides on the same date, and record it in the subsidiary book for sub-details of expenditure objects in the LS expenditure column for the total gross expenditure;

h. Tax collection and remittance with the following provisions:

1. At the time of tax collection/withholding, the Treasurer of Expenditures/Assistant Treasurer of Expenditures records it in the General Cash Book on the receipt side, and in the tax subsidiary book on the receipt side; and
2. When remitting to the state treasury account, the Treasurer of Expenditures/Assistant Treasurer of Expenditures records it in the General Cash Book on the expenditure side, and in the tax subsidiary book on the expenditure side;

(6) The General Cash Book of the Treasurer of Expenditures/Assistant Treasurer of Expenditures must be closed at the end of each month and signed by the Treasurer of Expenditures/Assistant Treasurer of Expenditures with the PA/KPA (Authorized Officer).

(7) The closure of the General Cash Book as referred to in paragraph (6) must be accompanied by a cash examination report.

(8) The Treasurer of Expenditures/Assistant Treasurer of Expenditures and/or Special Treasurer may store cash up to a maximum of IDR 25,000,000.00 (twenty-five million Rupiah).

(9) In case there is a planned activity requiring cash exceeding IDR 25,000,000.00 (twenty-five million Rupiah), the treasurer may store cash according to the required need for up to 3 (three) working days.

(10) The bookkeeping documents of the Treasurer of Expenditures/Assistant Treasurer of Expenditures as referred to in

paragraph (3) are listed in Annex XV, which is an inseparable part of this Regent Regulation.

(11) The cash examination report documents as referred to in paragraph (7) are listed in Annex XVa, which is an inseparable part of this Regent Regulation.

3. The provisions of Article 117 are amended to read as follows:

Article 117

(1) The Treasurer of Expenditures/Assistant Treasurer of Expenditures must submit an accountability report.

(2) The preparation and submission of the accountability report by the Treasurer of Expenditures/Assistant Treasurer of Expenditures must contain information, data flow, as well as the use and presentation of documents conducted electronically.

(3) The accountability report of the Treasurer of Expenditures/Assistant Treasurer of Expenditures as referred to in paragraph (1) is as follows:

- a. The Treasurer of Expenditures must administratively account for the use of UP/GU/TU/LS to the PA through the PPK SKPD (SKPD Activity/Program Manager) no later than the 10th of the following month;
- b. The Treasurer of Expenditures/Assistant Treasurer of Expenditures at SKPD must account functionally for the management of the funds under their responsibility by submitting an accountability report on the expenditure to the PPKD no later than the 10th of the following month;
- c. Further provisions regarding the deadline for the issuance of the accountability report approval letter and sanctions for the late submission of the accountability report as referred to in letter b are regulated in the Regent Regulation;
- d. The submission of the accountability report by the Treasurer of Expenditures/Assistant Treasurer of Expenditures functionally as referred to in letter b is carried out after the issuance of the expenditure accountability approval letter by the PA/KPA;
- e. For orderly reporting at the end of the fiscal year, the accountability report for December expenditures must be submitted no later than December 31st;
- f. The Treasurer of Expenditures/Assistant Treasurer of Expenditures must submit accountability for the management of the funds under their authority;
- g. The accountability of the Treasurer of Expenditures/Assistant Treasurer of Expenditures as referred to in letter f includes:
 1. The accountability report for the use of UP as follows:
 - a) The accountability report for the use of UP is submitted by the Treasurer of Expenditures at each GU submission;
 - b) The accountability report for the use of UP is submitted to the PA through the PPK SKPD, accompanied by complete and valid expenditure evidence;
 - c) The accountability report for the use of UP is attached as an appendix to the SPP-GU submission;
 - d) At the end of the year, the accountability report for the use of UP is submitted separately, not as an appendix to the GU submission, and serves as a report on the remaining UP funds that are no longer needed; and

- e) The submission of the accountability report as referred to in letter d) is followed by the remittance of the remaining UP funds to the RKUD (Regional Treasury Account);
- 2. The accountability report for the use of TU is regulated as follows:
 - a) The accountability for the use of TU is carried out by the Treasurer of Expenditures/Assistant Treasurer of Expenditures after the TU they manage has been used up/finished to fund a sub-activity or has reached the specified time after receiving the TU;
 - b) The accountability for the use of TU is submitted to the PA/KPA through the PPK SKPD/PPK SKPD Unit in the form of a TU accountability report, accompanied by complete and valid expenditure evidence;
 - c) The PPK SKPD/PPK SKPD Unit verifies the TU accountability report before it is signed by the PA/KPA;
- 3. Administrative accountability by the Treasurer of Expenditures with the following provisions:
 - a) The administrative accountability is submitted by the Treasurer of Expenditures to the PA through the PPK SKPD no later than the 10th of the following month;
 - b) The administrative accountability is in the form of a report that reflects the budget amount, realization, and remaining budget ceiling cumulatively and/or per activity, accompanied by:
 - 1) The General Cash Book;
 - 2) Cash closing report; and
 - 3) Accountability report of the Assistant Treasurer for Expenditures;
 - c) In the last month of the fiscal year, the administrative accountability report as referred to in item a) shall be submitted no later than the 10th of January and must include proof of deposit for the remaining UP (Advance Fund);
- 4. The functional accountability of the Treasurer for Expenditures is regulated as follows:
 - a) The functional accountability shall be submitted by the Treasurer for Expenditures to the PPKD as the BUD no later than the 10th of the following month;
 - b) The functional accountability is in the form of a report that consolidates the accountability report of the Assistant Treasurer for Expenditures, and is accompanied by:
 - 1) Cash closing report; and
 - 2) Accountability report of the Assistant Treasurer for Expenditures;
 - c) The functional accountability shall be submitted by the Treasurer for Expenditures to the PPKD as the BUD after obtaining approval from the PA; and
 - d) In the last month of the fiscal year, the functional accountability as referred to in item c) shall be submitted no later than the 10th of January and must include proof of deposit for the remaining UP.
- (4) Accountability for the use of UP with the following provisions:
 - a. In every request for GU (Grant Fund), the Treasurer for Expenditures prepares an accountability report for the use of UP; and
 - b. The accountability report for the use of UP shall be submitted to the PA through the PPK SKPD as an attachment to the SPP GU request, accompanied by complete and valid supporting documents.
- (5) Accountability for the use of TU with the following provisions:
 - a. The Treasurer for Expenditures prepares the accountability report for the use of TU after the TU under their management

has been fully utilized to fund a sub-activity and/or has reached the time specified since the TU was received;

b. The Treasurer for Expenditures submits the accountability report for the use of TU to the PA through the PPK SKPD, accompanied by complete and valid proof of expenditure;

c. The PPK SKPD verifies the accountability report for the use of TU before it is signed by the PA with the following steps:

1. Examine the SPD document to ensure the funds for related expenditures have been provided;
2. Examine the DPA document to ensure that the related expenditure does not exceed the remaining budget; and
3. Examine the validity of the proof of expenditure.

(6) Administrative accountability includes:

a. Preparation of accountability reports as follows:

1. At the end of each month, the Assistant Treasurer for Expenditures prepares an accountability report to be submitted to the Treasurer for Expenditures;

2. The Treasurer for Expenditures prepares the Treasurer's accountability report and consolidates it with the Assistant Treasurer for Expenditures' accountability report

3. Treasurer's Accountability Report

Provides an overview of the budget amount, realization, and remaining budget ceiling cumulatively and/or per activity, accompanied by:

a) General Cash Book;

b) Cash Closing Report; and

c) Accountability Report of the Assistant Expenditure Treasurer.

b. Submission of Administrative Accountability Report** with the following provisions:

1. The Expenditure Treasurer submits the Treasurer's accountability report to the PA through the PPK SKPD no later than the 10th of the following month;

2. The PPK SKPD verifies the administrative accountability report through the following steps:

a) Examining expenditure transactions along with supporting evidence documented in the relevant books or reports;

b) Examining the receipt of SP2D documented in the relevant books or reports; and

c) Conducting an analysis of the consistency and compliance with the expenditure process and cash outflow;

3. If, during the verification process as referred to in point 2 PPK SKPD finds discrepancies and/or incompleteness, the PPK SKPD requests corrections and/or improvements from the Expenditure Treasurer;

4. If the verification process is declared valid and complete, the PPK SKPD will submit the signing and approval of the administrative accountability report to the PA;

5. The PA signs the Treasurer's accountability report that has been verified as a form of approval.

(7) Functional Accountability with the following provisions:

a. The Expenditure Treasurer submits the functional accountability report to the PPKD as the BUD Proxy for signing, no later than the 10th of the following month after the Expenditure Treasurer's accountability report has been signed by the PA; and

b. The PPKD as the BUD Proxy verifies and signs the Expenditure Treasurer's accountability report as a form of approval.

(8) Accountability of the Assistant Expenditure Treasurer, which includes:

a. Accountability for the use of UP delegation, with the following provisions:

1. Accountability for the use of UP is carried out by the Expenditure Treasurer with each UP delegation replacement request;

2. The accountability for the use of UP delegation is submitted to the KPA through the PPK Unit SKPD in the form of a UP delegation accountability report, accompanied by complete and valid expenditure evidence; and

3. The UP delegation accountability report, as referred to in point 2, is submitted to the Expenditure Treasurer as the basis for preparing the Expenditure Treasurer's accountability report;

b. Accountability for the use of TU with the following provisions:

1. The accountability for the use of TU is carried out by the Assistant Expenditure Treasurer after the TU they manage has been exhausted/completed for financing a sub-activity or has reached the specified time period since the TU was received;

2. The accountability for the use of TU is submitted to the KPA through the PPK SKPD/PPK Unit SKPD in the form of a TU accountability report, accompanied by complete and valid expenditure evidence; and

3. The PPK SKPD/PPK Unit SKPD verifies the TU usage accountability report before it is signed by the KPA;

c. Submission of the accountability report** with the following provisions:

1. The Assistant Expenditure Treasurer submits the accountability report to the Expenditure Treasurer no later than the 5th of the following month, accompanied by:

a) General Cash Book; and

b) Cash Closing Report;

2. The PPK SKPD/PPK Unit SKPD verifies the report before it is signed by the KPA for approval.

(9) The accountability documents of the Expenditure Treasurer/Assistant Expenditure Treasurer as referred to in paragraph (3) letter g are included in Attachment XVI, which is an integral part of this Regent Regulation.

(10) Complete and valid expenditure evidence for the accountability of the use of UP/GU/TU funds as referred to in paragraph (3), paragraph (4), and paragraph (5) are as follows:

a. Honorarium for the team/committee with the following attachments:

1. Proof of payment;

2. Proof of receipt of funds/proof of transfer; and

3. Decision on the formation of the team/committee.

b. Overtime pay with the following attachments:

1. Proof of payment;

2. Proof of receipt of funds/proof of transfer;

3. Overtime order letter; and
 4. Attendance list (showing the day, date, and overtime hours).
- c. Overtime meal and drinks with the following attachments:
1. Proof of payment;
 2. Receipt;
 3. Proof of transfer if the expenditure is non-cash;
 4. Overtime order letter; and
 5. Attendance list (showing the day, date, and overtime hours).
- d. Meeting meal and drinks with the following attachments:
1. Proof of payment;
 2. Receipt;
 3. Proof of transfer if the expenditure is non-cash;
 4. Invitation;
 5. Meeting attendance list; and
 6. Minutes of the meeting.
- e. Guest meals and drinks with the following attachments:
1. Proof of payment;
 2. Receipt;
 3. Proof of transfer if the expenditure is non-cash;
 4. Attendance list; and
 5. Minutes of the meeting
- f. Meals and household needs for the Regent/Deputy Regent/Chairperson of the Regional People's Representative Council occupying the official residence, with the following attachments:
1. Proof of payment;
 2. Receipt; and
 3. Proof of transfer if the expenditure is non-cash.
- g. Contract worker wages with the following attachments:
1. Proof of payment;
 2. Proof of receipt of funds/proof of transfer;
 3. Employment agreement for the initial request; and
 4. Attendance list.
- h. Daily labor wages with the following attachments:
1. Proof of payment;
 2. Proof of receipt of funds/proof of transfer;
 3. Employment agreement/task letter for the initial request; and
 4. Attendance list.
- i. Insurance contributions payments with the following attachments:
1. Proof of payment;
 2. List of health insurance/accident insurance/death benefits/old age contributions; and
 3. Proof of payment for health insurance/accident insurance/death benefits/old age.
- j. Construction worker wages with the following attachments:

1. Proof of payment;
2. Wage receipt list;
3. Proof of receipt of funds/proof of transfer; and
4. Attendance list.

k. Honorarium for speakers/resource persons/tutors with the following attachments:

1. Proof of payment;
2. Proof of receipt of funds/proof of transfer;
3. Invitation;
4. Task letter/disposition (if representing); and
5. Attendance list.

l. Honorarium for moderators/hosts with the following attachments:

1. Proof of payment;
2. Proof of receipt of funds/proof of transfer;
3. Invitation;
4. Task letter/disposition (if representing); and
5. Attendance list.

m. Business trip with the following attachments:

1. Proof of payment;
2. Invitation (if the trip is undertaken due to an invitation);
3. Task letter;
4. Official travel letter;
5. Business trip cash receipt list;
6. Flight tickets, boarding pass, airport tax, retribution, and proof of payment for other transportation modes;
7. Valid proof of payment for vehicle rental within the city, in the form of a receipt or other payment evidence issued by a company engaged in vehicle rental services;
8. Hotel payment receipts or other accommodation; and
9. Business trip implementation report signed by the person carrying out the trip, accompanied by documentation/photos of the activity.

n. Daily allowances for non-ASN activities with the following attachments:

1. Proof of payment;
2. Invitation and/or task order letter (if the meeting participants are from an agency);
3. Attendance list of participants; and
4. Receipt list/proof of receipt of funds.

o. Fuel purchases using a printout receipt from the public fuel station.

p. Purchases of goods/services and other services up to IDR 50,000,000.00 (fifty million rupiahs), with the following attachments:

1. Proof of payment; and
2. Purchase receipt/invoice stamped by the goods/services provider.

q. For goods/services purchases via e-purchasing up to IDR 50,000,000.00 (fifty million rupiahs), using a purchase order and a handover report of goods.

r. For purchases of food and beverages, accompanied by proof of tax payment in accordance with applicable laws and regulations.

Article II

This Regent Regulation comes into effect on January 2, 2025.

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

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

2024 NUMBER 51

Certified true copy

LEGAL SECTION HEAD,

TEGUH PRAMONO, SH, MH

First-Level Mentor

NIP. 19710429 199803 1 003

ANNEX XVa
REGULATION OF THE REGENT OF SUKOHARJO
NUMBER 51 OF 2024
U. CASH INSPECTION MINUTES

1. BUDGET USER

- Full Name:
- Position:
- Full Name:
- Position:

The amount of money we counted in the presence of the said official is:

- a. Paper Money = Rp.
- b. Coins = Rp.
- c. SP2D & Other Payment Instruments Not Yet Cashed = Rp.
- d. Bank Balance = Rp.
- e. Authorized Securities/Items/Valuables = Rp.

Total = Rp.
= Rp.
= Rp.

Explanation of Positive/Negative Differences
....., Date

Inspected by:
Expenditure Treasurer
(Signature)
(Full Name)
NIP.

Examiner:
Budget User
(Signature)
(Full Name)
NIP.

Positive/Negative Differences Between Cash Balances and Actual Cash
In accordance with Regional Regulation Number..... Year....., we,
On this day..... Date....., the undersigned:

CONCERNING AMENDMENTS TO THE REGULATION OF THE REGENT OF
SUKOHARJO NUMBER 80 OF 2022 CONCERNING THE SYSTEM AND
PROCEDURES OF REGIONAL FINANCIAL MANAGEMENT

Based on Regent’s Decree Number..... Date....., assigned to manage cash
based on the results of the cash inspection and the supporting documents under
such management, we found the following:
.....

2. EXPENDITURE TREASURER
SUHOKARJO REGENCY
CASH INSPECTION MINUTES

On this day,, date, the undersigned:

Full Name:

Position:

In accordance with Regional Regulation Number..... Year....., we conducted an on-site inspection at:

Full Name:

Position:

Based on the Regent's Decree Number..... Date....., assigned to manage cash based on the results of the cash inspection and the supporting documents under such management, we found the following:

The amount of money we counted in the presence of the said official is:

a. Paper Money = Rp.

b. Coins = Rp.

c. SP2D & Other Payment Instruments Not Yet Cashed = Rp.

d. Bank Balance = Rp.

e. Authorized Securities/Items/Valuables = Rp.

Total = Rp.

= Rp.

= Rp.

The balance according to the General Cash Book, Register, and others is = Rp.

The difference between the cash balance and the actual cash is = Rp.

Explanation of Positive/Negative Difference

.....

.....

....., Date

Inspected by

Expenditure Treasurer Assistant

Examiner

Authorized Budget User

(Signature)

(Signature)

(Full Name)

(Full Name)

NIP.

NIP.