



SUKOHARJO REGENT
PROVINCE OF CENTRAL JAVA
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 5 OF 2022
ABOUT
LEVY FOR THE USE OF FOREIGN LABOR

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: a. that the Retribution for the Use of Foreign Workers is a source of regional income which is used to finance government administration and regional development in accelerating and realizing a prosperous, just and prosperous society based on Pancasila and the 1945 Constitution of the Republic of Indonesia;

b. that the use of foreign workers in Sukoharjo Regency is one of the regional potentials, so it is necessary to regulate based on the principles of democracy, equity and justice, community participation and accountability;

c. that the Regional Regulation of Sukoharjo Regency Number 1 of 2016 concerning Retribution for Extension of Permits to Employ Foreign Workers, is no longer in accordance with legal developments and current conditions, so it needs to be revoked and replaced;

d. that based on the considerations referred to in letters a, b, and c, it is necessary to stipulate a Regional Regulation concerning Retribution for the Use of Foreign Workers;

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

2. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java as amended by Law Number 9 of 1965 concerning the Formation of the Level II Region of Batang by amending Law No. 13 of 1950 concerning the Formation of Regency Areas within the Province of Central Java (State Gazette of 1965 Number 52, Supplement to State Gazette Number 2757);

3. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 11 of 2020 concerning Job Creation (State Gazette Republic of Indonesia 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
4. Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);

With Mutual Consent

REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO DISTRICT

And

SUKOHARJO REGENT

DECIDE:

To stipulate: REGIONAL REGULATION CONCERNING USAGE LEVIES
FOREIGN WORKERS.

PIG

GENERAL REQUIREMENTS

article 1

In this Regional Regulation what is meant by:

1. The region is Sukoharjo Regency.
2. Regional Government is the Regent as an element of the Regional Government administrator who leads the implementation of government affairs which are the authority of the autonomous region.
3. Regent is the Regent of Sukoharjo.
4. Regional Treasury is the regional treasury of Sukoharjo Regency.
5. Foreign Workers, hereinafter abbreviated as TKA, are foreign citizens holding a visa with the intention of working in Indonesian territory.
6. Plans for the use of TKA, hereinafter abbreviated as RPTKA, are plans for the use of TKA in certain positions and for a certain period of time.
7. Ratification of RPTKA is approval for the use of TKA which is ratified by the minister who administers government affairs in the field of employment or an appointed official.

8. Compensation Fund for the Use of TKA, hereinafter referred to as DKPTKA, is compensation that must be paid by TKA Employers for each TKA employed as Regional Income.
9. Certain Permits are Certain Regional Government Activities in the Context of Granting Permits to individuals or entities which are intended for guidance, control arrangements, supervision of activities in order to protect public interests and preserve the environment.
10. Fees for the use of foreign workers, hereinafter referred to as PTKA fees, are certain licensing fees originating from DKPTKA payments for ratification of the extended RPTKA for foreign workers working in the region.
11. Employers of foreign workers are legal entities or other entities that employ foreign workers by paying wages or other forms of compensation.
12. Retribution Compulsory is an individual or entity that according to laws and regulations is required to pay fees, including certain levy collectors.
13. Entity is a group of people and/or capital that constitutes a unit, either conducting business or not conducting business, which includes Limited Liability Companies, Limited Liability Companies, other Companies, State-Owned Enterprises or Regional-Owned Enterprises in whatever name and form, Firm , Consortiums, Cooperatives, Pension Funds, Associations, Associations, Foundations, Mass Organizations, Socio-Political Organizations, Other Organizations, Institutions, and other forms of bodies including collective investment contracts and permanent establishments.
14. Letter of Payment for Regional Retribution, hereinafter abbreviated as SSRD, is proof of payment or deposit of retribution that has been made using a form or has been made in other ways to the Regional treasury through a place of payment designated by the Regent.
15. Letter of Determination of Regional Retribution, hereinafter abbreviated as SKRD, is a letter of determination of levy which determines the principal amount of levy owed.
16. Letter of Decision on Overpayment of Charges, hereinafter abbreviated as SKRDLB, is a letter of determination of fees that determines the amount of overpayment of fees because the amount of credit fees is greater than the fees owed or should not be payable.
17. Regional Retribution Collection Letter, hereinafter abbreviated as STRD, is a letter for collecting user charges and/or administrative sanctions in the form of interest and/or fines.

18. Investigation of criminal acts in the field of regional taxation and levies is a series of actions carried out by investigators to search for and collect evidence which will shed light on criminal acts in the field of regional taxation and levies that have occurred and find the suspect.

Section 2

The purpose of setting PTKA Retribution is a guideline for collecting retribution for the use of TKA in the Regions.

Article 3

Implementation of PTKA Retribution is based on the principles of:

- a. legal certainty;
- b. benefit;
- c. justice;
- d. independence;
- e. accountability; And
- f. participatory.

CHAPTER II

NAME, OBJECT, AND SUBJECT OF RETRIBUTION

Article 4

Under the name PTKA Retribution is collected as DKPTKA payment upon ratification of the RPTKA extension in the Region.

Article 5

- (1) The object of PTKA Retribution is ratification of the extended RPTKA for TKA working in the Region.
- (2) Excluded from being the object of PTKA Retribution as referred to in paragraph (1) is the ratification of the extended RPTKA for:
 - a. government agencies;
 - b. representatives of foreign countries;
 - c. international bodies;
 - d. social institutions;
 - e. religion institution; And
 - f. certain positions in educational institutions.

Article 6

- (1) The subject of the PTKA Retribution is the TKA Employer who obtains RPTKA Approval for the extension.

- (2) The subject of Retribution as intended in paragraph (1) is Mandatory Retribution.

CHAPTER III

CLASS AND AREA OF RETRIBUTION

Article 7

PTKA fees are classified as Certain Licensing Levies.

Article 8

PTKA fees are collected in the region.

CHAPTER IV

LEVELS OF SERVICE USE AND

DETERMINATION OF THE AMOUNT OF RATES

Article 9

The level of use of TKA Utilization Services is measured based on the number of issuances and the period of approval of the extended RPTKA.

Article 10

- (1) The principles and targets in setting the TKA Utilization Retribution tariff are based on the aim of covering part of the costs of administering the granting of the extension of the RPTKA authorization.
- (2) The costs of administering the RPTKA extension as intended in paragraph (1) include:
- a. issuance of the document for ratification of the extended RPTKA;
 - b. supervision in the field;
 - c. law enforcement;
 - d. administration;
 - e. negative impact costs from RPTKA ratification extension; And
 - f. activities to develop the expertise and skills of the workforce of Indonesian Citizens in the Regions in accordance with the provisions of laws and regulations.

Article 11

- (1) The structure and amount of the PTKA Retribution tariff is set at USD 100 (one hundred US Dollars)/person/month for each TKA.
- (2) The amount of the PTKA Retribution rate as referred to in paragraph (1) is paid in advance.

- (3) The amount of PTKA Retribution as referred to in paragraph (1) is paid in rupiah according to the exchange rate in effect at the time the Retribution Compulsory pays his retribution.
- (4) Retribution as referred to in paragraph (1) and paragraph (3) paid to the Regional Treasury.

Article 12

- (1) Retribution rates for the use of foreign workers are reviewed no later than once every 3 (three) years.
- (2) The review of the Retribution for the Use of TKA as referred to in paragraph (1) is carried out by taking into account the price index and economic developments.
- (3) Provisions regarding the review of the Retribution for the Use of TKA as referred to in paragraph (2) are regulated by a Regent Regulation based on the rates stipulated in the Government Regulation regarding the types and rates of Non-Tax State Revenue that apply to the Ministries that carry out government affairs in the field of manpower.

CHAPTER V

RETRIBUTION PERIOD AND WHEN RETRIBUTION IS DUE

Article 13

The PTKA Retribution Period is the specified time period in Ratifying the RPTKA extension.

CHAPTER VI

PROCEDURE FOR PAYING RETRIBUTIONS

Article 14

- (1) PTKA levies are collected using SKRD or equivalent documents.
- (2) The equivalent document can be in the form of a letter of notification of payment of DKPTKA as regional income issued by the Director for Controlling the Use of Foreign Workers through the online TKA application or a billing code for DKPTKA payments from the Minister or appointed official.
- (3) Further provisions regarding the procedures for collecting Retributions are regulated by Regent's Regulations.

Article 15

- (1) PTKA levies are paid in full according to the validity period/validation period of the extended RPTKA.

- (2) Payment of Levies is made at the Regional Treasury or other designated place according to the time determined by using the SKRD.
- (3) Ratification of the extended RPTKA is issued after pay Retribution.
- (4) In the event that the TKA works for less than the validity period for the approval of the extended RPTKA, then the overpayment as referred to in paragraph (1) is returned to the Retribution Compulsory.
- (5) Employers who employ TKA for less than one month, still pay the Retribution for using TKA for 1 (one) month.
- (6) Procedures for payment of Levies and overpayment shall be further regulated by a Regent's Regulation.

Article 16

In the event that the Retribution Compulsory does not pay on time or is underpaid, an administrative sanction is imposed in the form of interest of 2% (two percent) each month from the outstanding Retribution that is not paid or underpaid and billed using STRD.

Article 17

- (1) Retribution is mandatory for violating the provisions as follows referred to in Article 15 paragraph (1) so that it is detrimental to the Regional finances, shall be subject to imprisonment for a maximum of 3 (three) months or a fine of a maximum of 3 (three) times the amount of the unpaid or underpaid TKA Utilization Fee.
- (2) The criminal act referred to in paragraph (1) constitutes a violation.
- (3) The fine as referred to in paragraph (1) constitutes State revenue.

CHAPTER VII

COLLECTION OF OWED RETRIBUTIONS

Article 18

- (1) Collection of unpaid or underpaid Retribution is carried out using STRD.
- (2) Collection of outstanding Retribution as intended in paragraph (1) is preceded by a letter of reprimand/warning/other similar letter.
- (3) Issuance of a letter of reprimand/warning/other similar letter as an initial action for the collection of Retribution is issued after 14 (fourteen) days from the due date of payment.

- (4) Within a period of 7 (seven) days after the date of the letter of reprimand/warning/other similar letter, the Retribution Compulsory must pay the Retribution owed.
- (5) A letter of reprimand/warning/other similar letter as referred to in paragraph (1) is issued by the appointed official.
- (6) Procedures for billing and issuing letters of reprimand/warning/other similar letters are further regulated by Regent's Regulations.

Article 19

- (1) The right to collect Retribution expires after 3 (three) years from the time the Retribution becomes payable, unless the Retribution Compulsor commits a criminal offense in the field of Retribution.
- (2) Expiration of Retribution collection as intended in paragraph (1) is suspended if:
 - a. issued a letter of warning; or
 - b. there is acknowledgment of Retribution debt from Retribution Compulsory, either directly or indirectly.
- (3) In the event that a warning letter is issued as referred to in paragraph (2) letter a, the billing expiration date is calculated from the date the warning letter is received.
- (4) Direct acknowledgment of Retribution Debt as referred to in paragraph (2) letter b, namely Retribution Compulsory consciously states that he still has Retribution debt and has not paid it off to the Regional Government.
- (5) Indirect recognition of Retribution debt as intended in paragraph (2) letter b, can be known from the submission of a request for installments or postponement of payment and a request for objection by the Retribution Obligor.

Article 20

- (1) Retribution receivables that cannot be collected again because the right to collect them has expired can be written off.
- (2) The decision to write off the expired Retribution receivable as referred to in paragraph (1) shall be stipulated by the Regent.
- (3) The procedures for deletion as referred to in paragraph (1) shall be further regulated by a Regent's Regulation.

CHAPTER VIII

OBJECT

Article 21

- (1) Compulsory retribution can submit an objection to the Regent or appointed official on the SKRD or other equivalent documents.
- (2) Objections as intended in paragraph (1) are submitted in writing in Indonesian accompanied by clear reasons.
- (3) Objections as referred to in paragraph (1) are submitted no later than 3 (three) months from the date the SKRD is issued, unless the Retribution Recipient can show that this time period cannot be fulfilled due to circumstances beyond his control.
- (4) Circumstances beyond his control as referred to in paragraph (3) are circumstances that occur outside the will or power of the Compulsory Retribution.
- (5) Filing an objection does not delay the obligation to pay the TKA Usage Retribution and the implementation of collecting the TKA Usage Levy.

Article 22

- (1) At the latest 6 (six) months from the date of receipt of the objection letter, the Regent must issue a decision on the objection submitted by issuing a decision on objection.
- (2) The Regent's decision on objections as referred to in paragraph (1) can be in the form of accepting in whole or in part, refusing, or increasing the amount of the TKA Utilization Levy owed.
- (3) If the period referred to in paragraph (1) has passed and the Regent does not issue a decision, the objection submitted is deemed to have been granted.

Article 23

- (1) If the objection application is granted in part or in full, the excess payment of the TKA Usage Retribution is returned plus an interest fee of 2% (two percent) a month for a maximum of 12 (twelve) months.
- (2) The interest consideration as intended in paragraph (1) is calculated from the month of repayment until the SKRD is issued.

CHAPTER IX

UTILIZATION OF LEVY RECEIPT

Article 24

- (1) The use of Retribution receipts is prioritized for:
 - a. funding validation of DKPTKA payments;
 - b. coaching;
 - c. supervision in the field;
 - d. law enforcement;
 - e. administration;
 - f. cost of negative impact from RPTKA approval Extension; And
 - g. expertise and skills development activities local workforce.
- (2) Provisions regarding the allocation of the utilization of Retribution revenue as referred to in paragraph (1) are stipulated through the Regional Revenue and Expenditure Budget.

CHAPTER X

REDUCTION, RELIEF, AND EXEMPTION
RETRIBUTION

Article 25

- (1) The Regent can provide reduction, relief, and exemption from Retribution.
- (2) Reductions and relief as referred to in paragraph (1) are given by looking at the ability of the Compulsory Retribution.
- (3) Retribution exemption as intended in paragraph (1) is given by looking at the function of the Retribution object.
- (4) Procedures for granting reductions, relief and exemption from Retributions are further regulated in a Regent's Regulation.

CHAPTER XI

CORRECTION, REDUCTION OR CANCELLATION

Stipulation and Abolition of OR

REDUCTION OF ADMINISTRATIVE SANCTIONS

Article 26

- (1) Compulsory Retribution may apply for:
 - a. rectification of SKRD or STRD where in its issuance there were typographical errors, miscalculations, and/or errors in the application of Regional Retribution laws and regulations;

- b. incorrect reduction or cancellation of Retribution provisions; And
 - c. reduction or elimination of administrative sanctions in the form of interest and an increase in the levy owed in the event that the sanction is imposed due to an oversight of the Retribution Compulsory or not his fault.
- (2) Requests for correction, reduction or cancellation of stipulations as well as reduction or elimination of administrative sanctions as referred to in paragraph (1) must be submitted in writing by the Retribution Compulsory to the Regent no later than 30 (thirty) days from the date of receipt of the SKRD and STRD by providing good reasons. clear and convincing to support his request.
- (3) No later than 30 (thirty) days from the receipt of the request for correction, reduction and cancellation of the decision as well as reduction or elimination of administrative sanctions as intended in paragraph (1), the Regent must provide an answer to the request.
- (4) The answer to the request as intended in paragraph (3) is stated in the form of a Regent's Letter.

CHAPTER XII

VOTING INCENTIVES

Article 27

- (1) Regional apparatus carrying out levy collection may be given incentives on the basis of performance achievement.
- (2) The provision of incentives as intended in paragraph (1) is determined through the Regional Revenue and Expenditure Budget.
- (3) Further provisions regarding procedures for granting incentives as referred to in paragraph (1) are regulated in a Regent's Regulation.

CHAPTER XIII

INSPECTION

Article 28

- (1) The district head has the authority to carry out inspections to test compliance with the fulfillment of Levies obligations in the context of implementing the regional ~~regulations~~ and regional levies laws and

- (2) Compulsory Retribution that is examined must:
- a. show and/or lend books or records, documents on which they are based and other documents related to the object of Retribution that is owed;
 - b. provide an opportunity to enter a place or room that is deemed necessary and provide assistance for the smooth running of the inspection; and/or
 - c. provide the necessary information.
- (3) Further provisions regarding procedures for examining Charges are regulated by a Regent's Regulation.

CHAPTER XIV

INVESTIGATION

Article 29

- (1) Officials of the State Civil Apparatus within the Regional Government are given special authority as Investigators to conduct investigations of criminal acts in the field of Retribution, as referred to in the Law on Criminal Procedure.
- (2) Investigators as referred to in paragraph (1) are certain State Civil Apparatus Officials within the Regional Government who are appointed by authorized Officials in accordance with the provisions of statutory regulations.
- (3) Investigator's authority as intended in paragraph (1) is:
- a. receive, seek, collect, and examine information or reports relating to criminal acts in the field of Retribution so that the information or reports become more complete and clear;
 - b. researching, searching for, and gathering information about individuals or entities regarding the truth of the actions committed in connection with the criminal act of Retribution;
 - c. request information and evidence from individuals or entities in connection with criminal acts in the field of Retribution;
 - d. examine books, records and other documents relating to criminal acts in the field of Retribution;
 - e. carry out searches to obtain evidence of bookkeeping, records and other documents, as well as confiscate evidence
- the;

- f. request assistance from experts in carrying out the task of investigating criminal acts in the field of Retribution;
 - g. order to stop and/or prohibit someone from leaving the room or place while the examination is in progress and check the identity of the person, object, and/or document being carried;
 - h. photographing someone related to an act Retribution penalty;
 - i. call people to hear their statements and examined as a suspect or witness;
 - j. stop the investigation; and/or
 - k. take other actions necessary for the smooth investigation of criminal acts in the field of Retribution in accordance with the provisions of laws and regulations.
- (4) The investigator as referred to in paragraph (1) shall notify the commencement of the investigation and convey the results of the investigation to the Public Prosecutor through the Investigator, an official of the State Police of the Republic of Indonesia, in accordance with the provisions stipulated in the Criminal Procedure Law.

CHAPTER XV

CLOSING

Article 30

At the time this Regional Regulation came into force, the Sukoharjo Regency Regional Regulation Number 1 of 2016 concerning Retribution for Renewal of Permits to Employ Foreign Workers (Sukoharjo Regency Regional Gazette of 2016 Number 1, Additional Sukoharjo Regency Regional Gazette Number 226) was revoked and declared no longer valid.

Article 31

The Implementing Regulations of this Regional Regulation must be stipulated no later than 6 (six) months after this Regional Regulation is promulgated.

Article 32

This local regulation are applied at the date stated.

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

Established in Sukoharjo
on October 20, 2022
REGENT SUKOHARJO,

signed

ETIK SURYANI

Promulgated in Sukoharjo on
October 20 2022

REGIONAL SECRETARY
SUKOHARJO DISTRICT,

signed

WIDODO

SUKOHARJO DISTRICT REGIONAL GAZETTE
YEAR 2022 NUMBER 5

Copy according to the original
HEAD OF LEGAL SECTION,

SIGNED

RETNO WIDIYANTI B, SH
NIP

Supervisor. 19790801 200501 2 010

NOREG REGIONAL REGULATIONS OF SUKOHARJO DISTRICT, PROVINCE
CENTRAL JAVA : (5-236/2022)

EXPLANATION
ON
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 5 OF 2022
ABOUT
LEVY FOR THE USE OF FOREIGN LABOR

I. GENERAL.

In order to improve the investment climate and ease of doing business in the regions, the Central Government has established a policy of simplification of regulations on regional regulations which are indicated to hamper licensing and investment bureaucracy. The implementation of this policy includes enacting Law Number 11 of 2020 concerning Job Creation and implementing regulations, namely Government Regulation Number 34 of 2021 concerning the Use of Foreign Workers.

With the promulgation of Law Number 11 of 2020 concerning Job Creation and Government Regulation Number 34 of 2021 concerning the Use of Foreign Workers as well as Minister of Manpower Regulation Number 8 of 2021 concerning Implementing Regulations of Government Regulation Number 34 of 2021 concerning the Use of Foreign Workers, it is mandatory for labor employers to foreign workers if you want to employ foreign workers in the Region to complete the planning documents for the use of foreign workers. By guaranteeing the ratification of this document, regional government guidance and supervision efforts will also be able to run optimally in order to realize an investment climate and equitable development in the region.

Ratifying the RPTKA Extension is both a convenience and a challenge in implementing good governance. With this arrangement, the Regional Government is given the authority to regulate Levies originating from the Extension of the Legalization of Plans for the Use of Foreign Workers in accordance with the provisions in Government Regulations.

Determination of Renewal Fees for the Approval of Plans for the Use of Foreign Workers as Regional Retributions provides an opportunity for the Regions to increase their source of income in order to fund matters which are the responsibility of the Regional Government. Collection of Retribution for the Use of TKA relatively does not add to the burden for the community, considering that Retribution for the Use of TKA has been regulated and implemented in the community based on statutory provisions. The Tariff for Retribution for the Use of TKA is determined based on the level of service usage and does not exceed the RPTKA Extension PNB rate that applies to the ministry in the field of manpower. Utilization of the receipts from the Retribution for the Use of TKA is prioritized to fund activities for developing expertise and skills of the local workforce, the allocation of which is determined through the Regional Revenue and Expenditure Budget. Based on this, it is very important and necessary to establish a Regional Regulation concerning Retribution for the Use of Foreign Workers.

In line with this, the Minister through Circular Letter dated June 17 2021 Number M/8/HK.04/VI/2021 concerning Follow-up to Adjustment of Regional Regulations or Regional Head Regulations Concerning Regional Levies Derived from Payment of Compensation Funds for the Use of Foreign Workers for Ratification Plans for the Use of Extension Foreign Workers and the Minister of Home Affairs through a Circular Letter dated October 21, 2021 concerning the Acceleration of the Preparation of Regulations on the Basic Requirements for Business Permits, Implementation of Building Approval Services and Building Approval Fees, as well as Levies for the Use of Foreign Workers have asked the Regional Government to make adjustments regional regulations that regulate levies for building permits and levies for permits to employ foreign workers.

II. ARTICLE BY ARTICLE.

article 1

Quite clear.

Section 2

Quite clear.

Article 3

Letter a

What is meant by the principle of Legal Certainty is the existence of a legal basis for the collection of PTKA Retribution by the Regional Government.

Letter b

What is meant by the principle of Benefit is that the result of collecting PTKA Retribution must provide maximum benefit for the welfare of the community.

Letter c

What is meant by the principle of Justice is that the collection of PTKA Retribution is intended to provide equal and equal rights for the community over the use of foreign workers in the regions.

Letter d

What is meant by the principle of Independence is that the collection of PTKA Retribution is carried out for the realization of regional economic growth originating from PAD.

Letter e

What is meant by the principle of Accountability is that the implementation of the collection of PTKA Retribution must be accountable to the public by taking into account the sense of fairness and decency.

Letter f

What is meant by the Participatory principle is the role of *stakeholders* and the community in the development process both in the form of statements and in the form of activities by providing input.

Article 4

Quite clear.

Article 5

Quite clear.

Article 6

Quite clear.

Article 7

Quite clear.

Article 8

Quite clear.

Article 9

Quite clear.

Article 10

Quite clear.

Article 11

Paragraph (1)

What is meant by the structure and amount of PTKA Retribution rates determined by the following calculation:

$\text{Amount of Payable Levy} = T \times X \times Y$
Information:
T= Tariff of USD 100 (one hundred United States dollars)
X = Amount of Approval of RPTKA extension
Y = Period of use of TKA in months

Paragraph (2)

Quite clear.

Paragraph (3)

Quite clear.

Paragraph (4)

Quite clear.

Paragraph (5)

Quite clear.

Article 12

Quite clear.

Article 13

Quite clear.

Article 14

Quite clear.

Article 15

Quite clear.

Article 16

Quite clear.

Article 17

Quite clear.

Article 18

Quite clear.

Article 19

Quite clear.

Article 20

Quite clear.

Article 21

Quite clear.

Article 22

Quite clear.

Article 23

Quite clear.

Article 24

Quite clear.

Article 25

Quite clear.

Article 26

Quite clear.

Article 27

Paragraph (1)

Quite clear.

Paragraph (2)

What is meant by Regional Revenue and Expenditure Budget, hereinafter abbreviated to APBD, is the annual financial plan of the Regional Government which is determined by Regional Regulation.

Paragraph (3)

Quite clear.

Article 28

Quite clear.

Article 29

Quite clear.

Article 30

Quite clear.

Article 31

Quite clear.

Article 32

Quite clear.