



COPY

REGENT SUKOHARJO  
PROVINCE OF CENTRAL JAVA  
SUKOHARJO REGENCY REGULATIONS  
NUMBER 54 OF 2018

ABOUT

PROCEDURES FOR COLLECTION AND RETURN OF RETRIBUTIONS  
HEALTH SERVICES IN IMPLEMENTING UNITS  
REGIONAL HEALTH OFFICE TECHNICIAN

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering a. that regional levies are an important source of regional income to finance the implementation of regional government and regional development;

b. that in order to implement the provisions of Article 95, Article 108, Article 112 of Sukoharjo Regency Regional Regulation Number 13 of 2011 concerning Regional Levies as amended by Sukoharjo Regency Regional Regulation Number 12 of 2017 concerning Amendments to Sukoharjo Regency Regional Regulation Number 13 of 2011 concerning Regional Levy it is necessary to regulate the procedures for collecting and returning Health Service Retributions to the Regional Technical Implementation Unit of the Health Service;

c. that based on the considerations as intended in letters a and b, it is necessary to stipulate a Regent's Regulation concerning Procedures for Collection and Return of Health Service Retributions at the Regional Technical Implementation Unit of the Health Service;

Remember:

1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java;
2. Law Number 23 of 2002 concerning Child Protection (State Gazette of the Republic of Indonesia of 2002 Number 109, Supplement to State Gazette of the Republic of Indonesia Number 4235) as amended several times, most recently by Law Number 17 of 2016 concerning Determination of Government Regulations in Lieu of Laws -Law Number 1 of 2016 concerning the Second Amendment to Law Number 23 of 2002 concerning Child Protection into Law (State Gazette of the Republic of Indonesia of 2016 Number 237, Supplement to the State Gazette of the Republic of Indonesia Number 5946);

3. Law Number 17 of 2003 concerning State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);
4. Law Number 1 of 2004 concerning State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
5. Law Number 15 of 2004 concerning Audit of State Financial Management and Responsibility (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);
6. Law Number 29 of 2004 concerning Medical Practice (State Gazette of the Republic of Indonesia of 2004 Number 116, Supplement to State Gazette of the Republic of Indonesia Number 4431);
7. Law Number 40 of 2004 concerning the National Social Security System (State Gazette of the Republic of Indonesia of 2004 Number 134, Supplement to the State Gazette of the Republic of Indonesia Number 4446);
8. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2009 Number 130, Supplement to State Gazette of the Republic of Indonesia Number 5049);
9. Law Number 36 of 2009 concerning Health (State Gazette of the Republic of Indonesia of 2009 Number 145, Supplement to State Gazette of the Republic of Indonesia Number 3495);
10. Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234);
11. 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 9 of 2015 concerning the Second Amendment to the Law. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 5679);
12. Government Regulation Number 58 of 2005 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 140, Supplement to State Gazette of the Republic of Indonesia Number 4578);

13. Government Regulation Number 69 of 2010 concerning Procedures for Providing and Utilizing Incentives for the Collection of Regional Taxes and Regional Retributions (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
14. Government Regulation Number 27 of 2014 concerning Management of State/Regional Property (State Gazette of the Republic of Indonesia of 2014 Number 92, Supplement to State Gazette of the Republic of Indonesia Number 5533);
15. Government Regulation Number 47 of 2016 concerning Health Service Facilities (State Gazette of the Republic of Indonesia of 2016 Number 229);
16. Government Regulation Number 12 of 2017 concerning Development and Supervision of Regional Government Implementation (State Gazette of the Republic of Indonesia of 2017 Number 73, additional State Gazette of the Republic of Indonesia Number 6041);
17. Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislative Regulations (State Gazette of the Republic of Indonesia of 2014 Number 199);
18. Regulation of the Minister of Health Number 37 of 2012 concerning the Implementation of a Public Health Center Laboratory (State Gazette of the Republic of Indonesia of 2012 Number 1118);
19. Regulation of the Minister of Health Number 75 of 2014 concerning Community Health Centers (State Gazette of the Republic of Indonesia of 2014 Number 1676);
20. Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036);
21. Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning Principles of Regional Financial Management (Sukoharjo Regency Regional Gazette of 2010 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 172);
22. Sukoharjo Regency Regional Regulation Number 13 of 2011 concerning Regional Retributions (Sukoharjo Regency Regional Gazette of 2011 Number 13, Supplement to Sukoharjo Regency Regional Gazette Number 191) as amended by Sukoharjo Regency Regional Regulation Number 12 of 2017 concerning Amendments to Sukoharjo Regency Regional Regulations Number 13 of 2011 concerning Regional Levies (2017 Sukoharjo Regency Regional Gazette Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 253);

23. Sukoharjo Regency Regional Regulation Number 12 of 2016 concerning the Formation and Structure of Regional Apparatus (Sukoharjo Regency Regional Gazette of 2016 Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 236);

DECIDE:

To stipulate: REGENT REGULATION CONCERNING PROCEDURES FOR THE COLLECTION AND RETURN OF HEALTH SERVICE LEVIES AT THE REGIONAL TECHNICAL IMPLEMENTATION UNIT OF THE HEALTH SERVICE.

PIG

GENERAL REQUIREMENTS

article 1

In this Regent's Regulation what is meant by:

1. The region is Sukoharjo Regency.
2. Regional Government is the Regent as an element of regional government administrators who leads the implementation of government affairs which fall under the authority of the autonomous region.
3. The Regent is the Regent of Sukoharjo.
4. Service is the Sukoharjo District Health Service.
5. Regional Technical Implementation Unit, hereinafter abbreviated to UPTD, is an organization that carries out operational technical activities and/or certain supporting technical activities at the Department.
6. The Community Health Center, hereinafter referred to as the Puskesmas, is the Sukoharjo Regency Community Health Center.
7. UPTD Puskesmas is UPTD Regency Health Center Sukoharjo.
8. Health Laboratory UPTD is Laboratory UPTD Sukoharjo Regency Regional Health.
9. Retribution Compulsory is an individual or entity who, according to levy laws and regulations, is required to pay levies, including certain levy collectors or cutters.
10. Services are Regional Government activities in the form of businesses and services that result in goods, facilities or other benefits that can be enjoyed by individuals or entities.
11. Services are compensation received by service providers for services provided to patients in the context of observation, diagnosis, treatment, consultation, *visitation*, medical rehabilitation and/or other services.

12. An inpatient health center is a health center that is given additional resources to provide inpatient services, in accordance with health service needs.
13. Non-inpatient health center is a health center that does not provide inpatient services, except for normal delivery assistance.
14. The Puskesmas Network is an effort by the Puskesmas to increase the accessibility of services in the form of Assistant Health Centers, Mobile Health Centers and Village Midwives, where these three networks are directly under the responsibility of the Puskesmas and carry out the functions of the Puskesmas in a smaller scope.
15. Emergency is a patient's clinical condition that requires immediate medical action to save life and prevent disability.
16. Emergency Services are medical actions required by Emergency Victims/ Patients immediately to save lives and prevent disability.
17. National Health Insurance, hereinafter abbreviated as JKN, is a guarantee in the form of health protection so that participants obtain health care benefits and protection in meeting basic health needs provided to everyone who has paid contributions or whose contributions are paid by the government.
18. Outpatient, hereinafter referred to as First Level Outpatient, is a non-specialist health service carried out at a first level health facility for the purposes of observation, diagnosis, treatment and/or other health services.
19. Maternal Child Health and Family Planning, hereinafter abbreviated to KIA-KB, are health services provided to mothers, children, women's reproductive health services and Family Planning (KB) which includes services during the pre-pregnancy period, pregnancy, childbirth, postpartum period, breastfeeding period and the period between 2 (two) pregnancies, newborns, infants, toddlers, pre-school children, counseling and counseling on women's reproductive health and family planning and providing contraceptives.
20. Medical procedures are activities carried out by doctors on patients with the aim of diagnosing, treating, caring for, maintaining or restoring the health of patients suffering from disease.
21. A *home* visit is a part or continuation of continuous and comprehensive health services provided to individuals and families at their place of residence which aims to improve, maintain or restore health or maximize the level of independence and minimize the impact of disease.

22. Non-government program immunization services are immunizations for preventive measures against certain diseases that are not required or are not part of a program from the Ministry of Health.

## CHAPTER II

## NAME OF OBJECT AND SUBJECT OF RETRIBUTION

## Section 2

- (1) With the name of health service levy at UPTD  
Community Health Center and Regional Health Laboratory UPTD on  
The Department is charged payment for health services which include:
- a. The object of levy for health services at UPTD Puskesmas consists of:
1. Outpatient;
  2. Hospitalization;
  3. Non-Program Pharmaceutical Goods and Vaccines;
  4. Home Visit;
  5. Ambulance Car Service;
  6. Hearse Services;
  7. Visa Services; And
  8. PPPK services.
- b. The objects of levy for health services at the UPTD Regional Health Laboratory consist of:
1. Water health check; Microbiological examination and chemical examination;
  2. Food and beverage laboratory examination; Microbiological examination and chemical examination;
  3. Clinical laboratory examination; And
  4. Collection of non-program water and food and beverage samples, valid within the area per collection location point and outside the area (in the former Surakarta residency) per collection location point.
- (2) The subject of the levy is a person who receives health services at the UPTD Puskesmas and UPTD Regional Health Laboratory.

CHAPTER III

PROCEDURE FOR VOTING

Article 3

- (1) Retribution is collected using a Regional Retribution Decree or other equivalent document.
- (2) Other documents referred to in paragraph (1) include: receipts, print outs of the Puskesmas Management Information System (Simpus).

Article 4

- (1) Retribution is collected at the place of service.
- (2) The levy as referred to in paragraph (1) is paid by the mandatory levy in cash.
- (3) Retributions are collected based on the rates listed in the Attachment to the Regional Regulations of Sukoharjo Regency concerning Regional Retributions.

Article 5

- (1) In the event that the mandatory retribution is not paid on time or the underpayment is billed with a bill.
- (2) Retribution payers are required to pay the retribution owed based on the bill no later than the 5th of the following month.
- (3) The bill as intended in paragraph (3) is listed in the Attachment which is an inseparable part of this Regent's Regulation.

CHAPTER IV

THE PLACE OF PAYMENT

Article 6

Place where levies are paid:

- a. UPTD Puskesmas and its network consisting of: supporting Puskesmas, mobile Puskesmas, and Village Midwives at the service location.
- b. Health Laboratory UPTD at the Health Laboratory Area.

## CHAPTER V

## DEPOSIT

## Article 7

- (1) Gross retribution proceeds are recorded and deposited into the regional treasury through the assistant recipient treasurer no later than 1 (one) working day.
- (2) The levy proceeds are deposited into the Regional Treasury by attaching a Regional Retribution Deposit Certificate.

## CHAPTER VI

## EXCEPTION, REDUCTION OR WAIVER OF LEVIES

Part One  
General

## Article 8

- (1) Retribution exceptions are made without application to Regent.
- (2) Reduction of levies is carried out by submitting a request to the Regent.
- (3) Retribution exemption can be done with or without submitting a request to the Regent.

## Article 9

- (1) Excluded as mandatory retribution given without application to the Regent as intended in Article 8 paragraph (1) includes:
  - a. Regional Health Insurance (Jamkesda) participants;
  - b. victims of gender-based violence and children;
  - c. cases of extraordinary events (KLB);
  - d. disaster victims; And
  - e. examination of sample programs.
- (2) Subjects as referred to in paragraph (1) letters a, b, c, and d are people who receive health services at the Community Health Center and are residents of Sukoharjo Regency.
- (3) The subjects as intended in paragraph (1) letter e are carried out at the Regional Health Laboratory and Community Health Center of Sukoharjo Regency.

## Article 10

The reduction in levies as referred to in Article 8 paragraph (2) includes: health services for first aid services in case of accidents, holiday services.

## Article 11

The levy exemption as referred to in article 8 paragraph (3) is a health program from the government, including: immunization program, examination program for pregnant women.

## Article 12

- (1) Retribution obligators can apply for a reduction or exemption from retribution to the Regent.
- (2) The application as intended in paragraph (1) is submitted to the Regent through the Head of Service.

CHAPTER VII  
GUARANTOR

## Article 13

- (1) In the event that the mandatory levy is not a participant in the National Health Insurance program and is not obliged to levy as intended in Article 9, the levy is borne by the other guarantor.
- (2) The guarantor as referred to in paragraph (1) is a person or agency that is responsible for the costs of health services that are his or her responsibility.

CHAPTER VIII  
RETURN OF SERVICES

## Article 14

- (1) All income from UPTD Puskesmas and UPTD Regional Health Laboratory from services that have been deposited into the Regional Treasury, is returned to UPTD Puskesmas and UPTD Regional Health Laboratory.
- (2) Return of services as intended in paragraph (1) is carried out by submitting a written request to the Regent or appointed official.
- (3) Returns for services as intended in paragraph (1) are budgeted through the Budget Implementation Document (DPA) in the same budget line in the current year.

CLOSING

Article 15

This Regent's Regulation comes into force on the date of promulgation.

So that everyone is aware, this Regent's Regulation is ordered to be promulgated by placing it in the Regional Gazette of Sukoharjo Regency.

Stipulated in Sukoharjo on  
October 17 2018

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

Promulgated in Sukoharjo on  
October 17 2018

REGIONAL SECRETARY  
SUKOHARJO DISTRICT,

signed

AGUS SANTOSA

REGIONAL NEWS SUKOHARJO DISTRICT  
YEAR 2018 NUMBER 54

ATTACHMENT  
 SUKOHARJO REGENCY REGULATIONS  
 NUMBER 54 OF 2018  
 ABOUT  
 PROCEDURE FOR COLLECTION AND RETURN  
 HEALTH SERVICES LEVY AT THE UNIT  
 REGIONAL TECHNICAL IMPLEMENTER OF HEALTH OFFICE

BILL

HEALTH CENTER KOP

..... , .....

To:  
 Dear.  
 in

BILL LETTER

Number: .....

According to our bookkeeping, up to now you still have Regional Retribution arrears as follows:

Type of Levy	Year	SKRD number	The amount of the bill
Service Levy Health			

With letters: (.....)

To prevent collection actions with administrative sanctions based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, you are requested to immediately pay off the amount of arrears a maximum of 10 (ten) days after receiving this bill.

Thus, this bill is written to attract attention and be implemented.

Head of Community Health Center...

(Name ..... )  
 (NIP..... )

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA