



COPY

REGENT SUKOHARJO  
PROVINCE OF CENTRAL JAVA

SUKOHARJO REGENCY REGULATIONS  
NUMBER 88 OF 2021

ABOUT

PROCEDURES FOR BUDGETTING AND IMPLEMENTING SHOPPING  
THAT BEYOND THE BUDGET YEAR

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: a. that based on the provisions of CHAPTER V letter T number 1 letter h, Attachment to Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, procedures for budgeting and implementation of expenditure beyond the budget year are regulated in a Regional Head Regulation;

b. that based on the considerations as intended in letter a, it is necessary to stipulate a Regent's Regulation concerning Procedures for Budgeting and Implementation of Expenditures Beyond the Fiscal Year;

Bearing in mind: 1. Law Number 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java as amended by Law Number 9 of 1965 concerning the Establishment of the Batang II Level Region by amending Law No. 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java (State Gazette of 1965 Number 52, Supplement to State Gazette Number 2757);

2. Law Number 15 of 2004 concerning Audit of Management and Responsibility of State Finances (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);

3. Law Number 5 of 2014 concerning State Civil Apparatus (State Gazette of the Republic of Indonesia of 2014 Number 6, Supplement to State Gazette of the Republic of Indonesia Number 5494);

4. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to 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);
5. Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies (State Gazette of the Republic of Indonesia of 2006 Number 25, Supplement to State Gazette of the Republic of Indonesia Number 4614);
6. Government Regulation Number 71 of 2010 concerning Government Accounting Standards (State Gazette of the Republic of Indonesia of 2010 Number 123, Additional Gazette Republic of Indonesia Number 5165);
7. 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, Supplement to State Gazette of the Republic of Indonesia Number 6041);
8. Government Regulation Number 12 of 2019 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to State Gazette of the Republic of Indonesia Number 6322);
9. Presidential Regulation Number 16 of 2018 concerning Procurement of Government Goods/Services (State Gazette of the Republic of Indonesia of 2018 Number 33) as amended by Presidential Regulation Number 12 of 2021 concerning Amendments to Presidential Regulation Number 16 of 2018 concerning Procurement of Government Goods/Services (Plate Republic of Indonesia Year 2021 Number 63);
10. Sukoharjo Regency Regional Regulation Number 7 of 2021 concerning Regional Financial Management (2021 Sukoharjo Regency Regional Gazette Number 7, Supplement to Sukoharjo Regency Regional Gazette Number 300);
11. Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management (State Gazette of the Republic of Indonesia 2020 Number 1781);

DECIDE :

To stipulate: REGENT'S REGULATION CONCERNING PROCEDURES FOR BUDGETTING AND IMPLEMENTING SPENDING BEYOND THE BUDGET YEAR.

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 the organizing element of Regional Government which leads government affairs which are the authority of the autonomous region.
3. The Regent is the Regent of Sukoharjo.
4. The Regional People's Representative Council of Sukoharjo Regency, hereinafter abbreviated to DPRD, is a regional people's representative institution whose position is as an organizing element of Regional Government.
5. The Regional Revenue and Expenditure Budget, hereinafter abbreviated to APBD, is the annual financial plan of the Regional government which is discussed and approved jointly by the Regional Government and DPRD, and is determined by Regional regulations.
6. Expenditures that exceed the budget year are expenditures and payments for the work performance of the Work Executor that could not be carried out in the previous budget year.
7. The Regional Government Budget Team, hereinafter abbreviated as TAPD, is a team formed by Regent's Decree and led by the regional secretary who has the task of preparing and implementing the Regent's policies in the context of preparing the APBD whose members consist of Regional planning officials, Regional Financial Management Officials and other officials as needed.
8. Regional Apparatus Work Units, hereinafter abbreviated to SKPD, are Regional Apparatus in the Regional Government as Budget Users, including Agencies/ Inspectors/Regional General Hospitals/Departments/Regional Secretariat/ Regional DPRD/District Secretariat.

9. The Government Internal Supervision Apparatus, hereinafter abbreviated as APIP, is the Regional Inspectorate of Sukoharjo Regency.
10. Commitment Making Official, hereinafter abbreviated as PPKom, is an official who is authorized by the Budget User or Budget User Proxy to make decisions and/or take actions that may result in the expenditure of the Regional Expenditure Budget.
11. SKPD Budget Implementation, hereinafter abbreviated as DPA SKPD, is a document containing SKPD income and expenditure which is used as a basis for budget implementation by Budget Users.
12. Implementation Document for Regional Apparatus Work Unit Budget Changes, hereinafter abbreviated as DPPA-SKPD, is a document containing changes in income, expenditure and financing which are used as a basis for implementing budget changes by the Budget User or Budget User Authorized at the Regional Secretariat.
13. Fund Provision Letter, hereinafter abbreviated as SPD, is a document stating the availability of funds as a basis for issuing a letter requesting payment for the implementation of the APBD.
14. Work Executor is a self-managed implementer, provider, or party appointed to carry out goods/services procurement work.

## Section 2

The purpose of enacting this Regent's Regulation is as a guideline in carrying out work on agreements/other engagements and payments that exceed the budget year.

## Article 3

- (1) This Regent's Regulation regulates the budgeting and implementation of expenditure that exceeds the budget year which occurs as a result of:
  - a. late payment for work that has been completed 100% (one hundred percent) in the previous fiscal year;
  - b. extension of work implementation time in accordance with the provisions of laws and regulations governing the procurement of goods and services;

- c. circumstances beyond the control of the Regional Government and/or Work Executor including *force majeure* in accordance with statutory regulations; and/or
  - d. Other obligations of the Regional Government in accordance with statutory provisions include the results of permanent court decisions.
- (2) Implementation of work/execution of expenditure on agreements/other engagements within the Regional Government which are partly or wholly financed by the APBD.

## CHAPTER II

## SHOPPING BUDGET

## BEYOND THE BUDGET YEAR

## Article 4

- (1) Implementation of budgeting as intended in Article 3 paragraph (1) letter a is carried out with the following provisions:
- a. the SKPD head submits a report on work that experiences delays in payment beyond the budget year to APIP for *review*;
  - b. APIP provides recommendations to the head of SKPD;
  - c. the SKPD head reports to TAPD the results of APIP recommendations regarding delays in payment for work;
  - d. the results of the APIP *review* as referred to in letter a are one of the basis for the Regional Government to budget in the Amendment to the Regent's Regulation concerning the Explanation of the APBD;
  - e. The Regional Government makes changes to the Regent's Regulations regarding the elaboration of the APBD and is notified to the leadership of the DPRD to be subsequently accommodated in the Regional Regulations regarding Amendments to the APBD;
  - f. payments for the obligations of the Work Executor are budgeted in the programs, activities and sub-activities as well as account codes for the previous fiscal year and if there are differences in the nomenclature of programs, activities, sub-activities and/or account codes with the current fiscal year, then adjustments are made based on the nomenclature in the current fiscal year; And

g. ratify DPA SKPD or DPPA SKPD and SPD.

(2) Implementation of budgeting as referred to in

Article 3 paragraph (1) letter b is carried out with the following provisions:

- a. the head of the SKPD submits a work report that has experienced an extension of the work implementation time beyond the budget year to APIP for *review*;
- b. APIP provides recommendations to the head of SKPD;
- c. the SKPD head reports to TAPD the results of APIP recommendations regarding the extension of work implementation time;
- d. the results of the APIP *review* as referred to in letter a are one of the basis for the Regional Government to budget in the Amendment to the Regent's Regulation concerning the Explanation of the APBD;
- e. The Regional Government makes changes to the Regent's Regulations regarding the elaboration of the APBD and is notified to the leadership of the DPRD to be subsequently accommodated in the Regional Regulations regarding Amendments to the APBD;
- f. payments for the obligations of the Work Executor are budgeted in the programs, activities and sub-activities as well as account codes for the previous fiscal year and if there are differences in the nomenclature of programs, activities, sub-activities and/or account codes with the current fiscal year, then adjustments are made based on the nomenclature in the current fiscal year; And

g. ratify DPA SKPD or DPPA SKPD and SPD.

(3) Implementation of budgeting as referred to in

Article 3 paragraph (1) letter c is carried out with the following provisions:

- a. the head of SKPD examines the causes of work completion to lateness ensure that delays in completion occur not due to negligence of the Work Executor and/or users of goods and services;
- b. The Regent determines *force majeure* in accordance with statutory regulations;
- c. the SKPD head submits a report on the completion of work that exceeds the budget year to APIP for *review*;

- d. APIP provides recommendations to the head of SKPD;
- e. the head of SKPD submits a report to TAPD  
towards the results of APIP recommendations;
- f. APIP *review* results as intended in letter c  
become one of the bases for the Regional Government to budget  
in the Amendment to the Regent's Regulations regarding the  
Elaboration of the APBD;
- g. The Regional Government makes changes to the Regent's  
Regulations regarding the elaboration of the APBD and is notified  
to the leadership of the DPRD to be subsequently accommodated  
in the Regional Regulations regarding Amendments to the APBD;
- h. payments for the obligations of the Work Executor are budgeted in  
the programs, activities and sub-activities as well as account codes  
for the previous fiscal year and if there are differences in the  
nomenclature of programs, activities, sub-activities and/or account  
codes with the current fiscal year, then adjustments are made  
based on the nomenclature in the current fiscal year;

And

- i. ratify DPA SKPD or DPPA SKPD and SPD.

(4) Implementation of budgeting as referred to in

Article 3 paragraph (1) letter d is carried out with the following provisions:

- a. the head of SKPD examines the basis for recognizing Regional  
Government obligations as the basis for budgeting in the APBD;
- b. the head of SKPD submits a work report on the obligations of the  
Regional Government as intended in letter a to APIP for *review*;
- c. APIP provides recommendations to the head of SKPD;
- d. the head of SKPD submits a report to TAPD  
towards the results of APIP recommendations;
- e. the results of the APIP *review* as intended in letter b are one of the  
bases for the Regional Government to budget in the Amendment  
to the Regent's Regulations regarding the Explanation of the  
APBD; And
- f. The Regional Government makes changes to the Regent's  
Regulations regarding the elaboration of the APBD and is notified  
to the leadership of the DPRD to be subsequently accommodated  
in the Regional Regulations regarding Amendments to the APBD;

g. payments for the obligations of the Work Executor are budgeted in the programs, activities and sub-activities as well as account codes for the previous fiscal year and if there are differences in the nomenclature of programs, activities, sub-activities and/or account codes with the current fiscal year, then adjustments are made based on the nomenclature in the current fiscal year; And

h. ratify DPA SKPD or DPPA SKPD and SPD.

CHAPTER III

EXCESSIVE SHOPPING EXECUTION

FISCAL YEAR

Part One

Payment for 100% Completed Work On  
Previous Fiscal Year

Article 5

Payment for work as intended in Article 3 paragraph (1) letter a can be carried out if:

- a. a budget for payment of work has been allocated on DPA SKPD or DPPA SKPD;
- b. APIP has provided recommendations against delays in payment for work that has been done completed 100% (one hundred percent) in the previous fiscal year; And
- c. SPD as the basis for making payments is available.

The second part

Extension of Work Execution Time Appropriately  
Provisions of Legislative Regulations that  
Regulates the Procurement of Goods and Services

Article 6

Payment for work as intended in Article 3 paragraph (1) letter b can be carried out if:

- a. the head of the SKPD submits a work report that has experienced an extension of the work implementation time beyond the budget year to APIP for *review*;

- b. APIP provides recommendations to the head of SKPD;
- c. the head of SKPD reports to TAPD the results of APIP recommendations regarding the extension of implementation time work;
- d. the results of the APIP *review* as referred to in letter a are one of the basis for the Regional Government to budget in the Amendment to the Regent's Regulation concerning the Explanation of the APBD;
- e. The Regional Government makes changes to the Regent's Regulations regarding the elaboration of the APBD and is notified to the leadership of the DPRD to be subsequently accommodated in the Regional Regulations regarding Amendments to the APBD;
- f. payments for the obligations of the Work Executor are budgeted in the programs, activities and sub-activities as well as account codes for the previous fiscal year and if there are differences in the nomenclature of programs, activities, sub-activities and/or account codes with the current fiscal year, then adjustments are made based on the nomenclature in the current fiscal year; And
- g. ratify DPA SKPD or DPPA SKPD and SPD.

### Part Three

#### Completion of Work in Order

#### Extension of Time Due to Force Majeure

#### Article 7

- (1) In the event of a force majeure situation, the PPKom or Work Executor shall notify the occurrence of a force majeure situation in writing no later than 14 (fourteen) calendar days after becoming aware or should have become aware of the event or situation which constitutes a force majeure situation.
- (2) Executor                      The work states the ability to complete the work and extend the validity period of the performance guarantee (if any). The ability of the Work Executor is expressed in a statement of capability signed on sufficient stamped paper.

- (3) PPKom makes changes to the contract regarding the work completion period, which can be extended to at least the same as the period when the contract is terminated due to force majeure.
- (4) If the extension of time due to force majeure as in paragraph (3) results in the completion time exceeding the budget year, then PPKom submits it to the Head of SKPD no later than 3 (three) working days after the Work Executor submits the letter  
  
statement of capability.
- (5) Extension of time due to force majeure is contained in an addendum to the extension of time which regulates the time for completion of the work and the extension of the Performance Guarantee (if any).
- (6) The Work Executor is obliged to extend the performance guarantee period (if any) until the extension period ends.
- (7) PPKom signs an addendum for the extension of time after receiving the implementation guarantee which has been extended as intended in paragraph (6), before the contract period ends.
- (8) If there is work progress that can be paid for in the current budget year and SPD is available, then payment will be made in the current budget year.
- (9) The Work Executor completes the work in accordance with the contract documents and their amendments.
- (10) In the event that the Work Executor has completed the work and exceeds the budget year, PPKom and the Work Executor sign the Inspection Minutes and Work Handover Minutes.
- (11) In the event that there is a maintenance or guarantee period as stated in the contract, the Work Executor submits a maintenance guarantee or bank guarantee to PPKom before signing the Inspection Minutes and Work Handover Minutes.
- (12) The Head of SKPD carries out payments for work achievements that have not been paid according to the SKPD DPA or DPPA SKPD and SPD after receiving recommendations from APIP.

Part Four

Payment of Work Against Other Government Obligations  
Regions in accordance with statutory provisions

Article 8

Implementation of payment for work as referred to in Article 3 paragraph (1) letter d can be implemented if:

- a. a budget for payment of work has been allocated there is DPA SKPD or DPPA SKPD;
- b. APIP has provided recommendations; And
- c. SPD as the basis for making payments is available.

CHAPTER IV

CLOSING

Article 9

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.

Set in Sukoharjo

on December 30, 2021

REGENT SUKOHARJO,

signed

ETIK SURYANI

Promulgated in Sukoharjo  
on December 30, 2021

REGIONAL SECRETARY  
SUKOHARJO DISTRICT,

signed

WIDODO

REGIONAL NEWS SUKOHARJO DISTRICT  
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