



SUKOHARJO REGENT  
PROVINCE OF CENTRAL JAVA

REGULATION SUKOHARJO REGENT  
NUMBER 89 YEAR 20 2 1

ABOUT

PROCEDURE FOR PEN CHANNEL AND MANAGEMENT  
ALLOCATION OF VILLAGE FUNDS

BY THE GRACE OF GOD ALMIGHTY

SUKOHARJO REGENT,

- Considering :
- a. that in order to accelerate the implementation of operational activities of the Village government, it is necessary to simplify the conditions for disbursing Village Fund Allocations ;
  - b. that based on the considerations as referred to in letter a of the Regulation of the Regent of Sukoharjo Number 85 of 2020 concerning Procedures for the Distribution and Management of Village Fund Allocations, it needs to be replaced;
  - c. that based on the considerations as referred to in letters a and b, it is necessary to stipulate a Regent Regulation concerning Procedures for the Distribution and Management of Village Fund Allocations ;
- Remember :
1. 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 Establishment of the Second Level Region of Batang by Amending Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Central Java Province (State Gazette of 1965 Number 52, Supplement to the State Gazette Number 2757);
  2. Law Number 17 of 2003 concerning State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286) as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (State Gazette of the Republic of Indonesia) Indonesia Year 2021 Number 246, Supplement to the State Gazette of the Republic of Indonesia Number 6736);

3. Law Number 6 of 2014 concerning Villages (State Gazette of the Republic of Indonesia of 2014 Number 7, Supplement to the State Gazette of the Republic of Indonesia Number 5495 ) as amended by Law Number 11 of 2020 concerning Job Creation (State Gazette of the Republic of Indonesia of 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573) ;
4. 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 of the Republic of Indonesia Year 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573) ;
5. Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages (State Gazette of the Republic of Indonesia of 2014 Number 123, Supplement to the State Gazette of the Republic of Indonesia Number 5539) as amended several times, most recently by Government Regulation Number 11 of 2021 concerning Village Owned Enterprises (State Gazette of the Republic of Indonesia of 2021 Number 21, Supplement to the State Gazette of the Republic of Indonesia Number 6623);
6. Government Regulation Number 12 of 2019 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 6322);
7. Sukoharjo Regency Regulation Number 7 of 2021 concerning Regional Financial Management (Sukoharjo Regency Regional Gazette of 2021 Number 7, Supplement to Sukoharjo Regency Regional Gazette Number 300);
8. Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management (State Gazette of the Republic of Indonesia of 2018 Number 611);
9. Regulation of the Regent of Sukoharjo Number 29 of 2017 concerning Organizational Structure and Work Procedures of the Village Government (Sukoharjo Regency News of 2017 Number 30);
10. Sukoharjo Regent Regulation Number 45 of 2018 concerning List of Village Authorities Based on Origin Rights and Village-Scale Local Authorities in Sukoharjo Regency (Sukoharjo Regency Regional Gazette of 2018 Number 45);
11. Sukoharjo Regent Regulation Number 9 of 2019 concerning Guidelines for Village Financial Management (Sukoharjo Regency News of 2019 Number 9);

12. Sukoharjo Regent Regulation Number 40 of 2019 concerning Village Development (Sukoharjo Regency's Regional Gazette of 2019 Number 40);
13. Sukoharjo Regent Regulation Number 43 of 2019 concerning Fixed Income, Allowances and Other Legal Income for Village Heads and Village Apparatuses in Sukoharjo Regency (Sukoharjo Regency Regional Gazette of 2019 Number 43);
14. Sukoharjo Regent Regulation Number 13 of 2020 concerning Procedures for Procurement of Goods/Services in the Village (Sukoharjo District Gazette of 2020 Number 13);

DECIDE :

To stipulate : REGULATION OF THE REGENCY CONCERNING PROCEDURES FOR DISTRIBUTION AND MANAGEMENT OF VILLAGE FUND ALLOCATIONS .

PIG  
GENERAL REQUIREMENTS

article 1

In this Regent Regulation, what is meant by:

1. The area is Sukoharjo Regency.
2. The Regent is the Regent of Sukoharjo.
3. Regional Government is the Regent as an element of the Regional Government organizer who leads the implementation of government affairs which are the authority of the autonomous Region.
4. Regional apparatus is the supporting element of the Regent and the Regional People's Representative Council in the administration of Government Affairs which are the authority of the Region.
5. Regional Finance Agency, hereinafter abbreviated as BKD , is the Regional Finance Agency of Sukoharjo Regency.
6. The Community and Village Empowerment Service, hereinafter referred to as The PMD Service is the Sukoharjo Regency Community and Village Empowerment Service.
7. Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community, based on community initiatives, origin/origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.
8. The Village Government is the Village Head assisted by the Village Apparatus as an element of the Village Government organizer.

9. The Village Consultative Body , hereinafter abbreviated as BPD, is an institution that carries out government functions whose members are representatives of the village population based on regional representation and are determined democratically.
10. Village Fund Allocation, hereinafter abbreviated as ADD, is the Balancing Fund received by the Regency in the Regency's Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund.
11. Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the annual financial plan of the Regional Government which is discussed and approved jointly by the Regional Government and the Regional People's Representative Council, and stipulated by Regional Regulation .
12. The Village Revenue and Expenditure Budget, hereinafter referred to as the Village APB, is the village government's annual financial plan.
13. Village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations.
14. Regional General Cash Account, hereinafter abbreviated as RKUD, is an account where Regional money is deposited determined by the Regent to accommodate all regional revenues and pay all regional expenditures at the designated bank.
15. The Village Cash Account , hereinafter abbreviated as RKD, is an account where the village government saves money that accommodates all village revenues and is used to pay all village expenditures at the designated bank.
16. Village financial management is all activities that include planning, implementation, administration, reporting, and village financial accountability.
17. The Village Government Work Plan, hereinafter referred to as RKP Desa, is the elaboration of the Village Medium-Term Development Plan for a period of 1 (one) year.
18. The Village Financial Management Authority, hereinafter abbreviated as PKPKD, is the Village Head who because of his position has the authority to carry out overall village financial management .

19. Implementing Village Financial Management , hereinafter abbreviated as PPKD, is a village apparatus that carries out village financial management based on a decision of the village head who assigns some of the powers of the PKPKD .
20. The Village Secretary is the Village apparatus who acts as the coordinator of the implementation of Village financial management .
21. The Head of Affairs is an element of the technical implementer of activities in accordance with their field.
22. The Section Head is an element of the technical implementer of activities in accordance with their field.
23. The Village Treasurer is an element of the Village secretariat staff in charge of financial administration affairs to administer Village finances .
24. Village Revenue is money that comes from all village income that goes into the Village Budget through the RKD.
25. Village Expenditures are money issued from the Village Budget through the RKD.
26. General Treasurer, hereinafter abbreviated as BUD, is a Regional Financial Management Officer who acts in the capacity as a Regional General Treasurer .
27. Budget Users are officials who hold the authority to use the budget to carry out the main tasks and functions of the Regional Apparatus they lead.
28. Regional Apparatus Financial Administration Official, hereinafter abbreviated as PPK-Regional Apparatus, is an official who carries out the financial administration function of Regional Apparatus.
29. Expenditure Treasurer is the BKD expenditure treasurer who manages interest fund expenditure, subsidy expenditure, grant expenditure, social assistance expenditure, profit sharing expenditure, financial aid expenditure, unexpected expenditure and financing expenditure.
30. Direct Payment Request Letter, hereinafter abbreviated as SPP-LS, is a document submitted by the expenditure treasurer for a direct payment request.
31. Payment Request Letter, hereinafter abbreviated as SPM, is a document issued by the budget user/budget user power of attorney for the issuance of a Fund Disbursement Order (SP2D) at the expense of the expenditure of the Regional Apparatus Budget Implementation Document (DPA-Regional Apparatus) or the Regional Apparatus Budget Implementation Change Document (DPPA). -Regional Devices).

32. Order for Disbursement of Funds, hereinafter abbreviated as SP2D, is a document used as the basis for disbursement of funds issued by BUD based on SPM.

## CHAPTER II BUDGETING

### Article 2

- (1) ADD is budgeted by BKD in the transfer expenditure group at the suggestion of the Head of the PMD Service .
- (2) The ADD proposal as referred to in paragraph (1) is based on the Regent's Decree concerning the ADD Amount .

## CHAPTER III ADD DELIVERY MECHANISM

### Part One General

### Article 3

- (1) The distribution of Transfer Funds to Villages is carried out by means of book-entry from RKUD to RKD.
- (2) The RKD as referred to in paragraph (1) is at PT. Central Java Regional Development Bank Sukoharjo Branch.
- (3) The RKD as referred to in paragraph (2) shall be in the name of the Village Government with a *specimen* of the signature of the Village Head and Village Treasurer.
- (4) In the event that the Village Head and/or Village Treasurer as referred to in paragraph (3) is unable to attend, the signature *specimen shall be carried out by an official appointed based on statutory regulations.*

### Article 4

The ADD distribution mechanism consists of :

- a. distribution stages;
- b. distribution requirements; and
- c. ADD disbursement.

### The second part Distribution Stage

### Article 5

- (1) The stages of ADD distribution as referred to in Article 4 letter a are carried out in stages in the current fiscal year with the following provisions:
  - a. Phase I of 50 % ( fifty percent); and
  - b. Phase II of 5 0% ( fifty percent).
- (2) The amount of ADD distribution as referred to in paragraph (1) after deducting the Permanent Income of the Village

Head and Village Apparatus and Health Insurance Contribution for the Village Head and Village Apparatus is 4% (four percent).

- (3) The details of the ADD received by the Village each year are budgeted in the Village Budget.

Part Three  
Distribution Requirements

Article 6

- (1) Based on the Decree of the Regent regarding the granting of ADD to the village government in Sukoharjo Regency, the Village Head shall submit a request for the disbursement of ADD Phase I of 50% ( fifty percent ) which is known by the Camat to the Regent Cq. The Head of BKD after being examined by the PMD Service, attaches:
  - a. Decision of the Village Head regarding the Appointment of PPKD;
  - b. Village Regulation concerning the Village Budget that has been promulgated for the current year and has included the ADD Amount to be received by the Village ;
  - c. Decision of the Village Head regarding the use of ADD that has been ratified for the current year with an attachment to the 100% (one hundred percent ) ADD Use Plan and a detailed list of plans for the use of ADD ;
  - d. 1 report on the realization of last year's ADD use in the previous year ;
  - e. proof of payment;
  - f. ADD Usage plan 50 % ( fifty percent) Phase I;
  - g. photocopy of RKD Book at PT. Bank Jateng Sukoharjo Branch on behalf of the Village Government;
  - h. photocopy of Identity Card of the Village Head and Village Treasurer;
  - i. a statement letter of absolute responsibility for the use of ADD Phase I integrity pact , with a stamp duty of Rp . 10,000.00 ( ten thousand rupiah) ; and
  - j. Village Treasurer Taxpayer Identification Number.
  
- (2) Based on the Regent's Decree regarding the granting of ADD to the village government of Sukoharjo Regency , the Village

Head shall submit a request for the disbursement of Phase II ADD amounting to 50 % ( fifty percent ) which is known by the Camat to the Regent Cq. The head of the BKD after being examined by the PMD Service , attached:

- a. Decision of the Village Head regarding the use of ADD that has been ratified for the current year with an attachment to the 100% (one hundred percent) ADD Use Plan and a detailed list of the ADD usage plans ;
  - b. the previous year's APB Village Accountability Report ;
  - c. Phase I ADD ;
  - d. proof of payment;
  - e. ADD usage plan 50 % ( fifty percent) Phase II;
  - f. photocopy of RKD Book at PT. Bank Jateng Sukoharjo Branch on behalf of the Village Government;
  - g. photocopy of Identity Card of the Village Head and Village Treasurer ;
  - h. statement letter of absolute responsibility integrity pact for the use of Phase II ADD , with a stamp duty of Rp . 10,000.00 ( ten thousand rupiah) ; and
  - i. Village Treasurer Taxpayer Identification Number.
- (3) Format The Application for Disbursement and Report on the Use of ADD as referred to in paragraph (1) and paragraph (2) are listed in Appendix I which is an integral part of this Regent's Regulation.

#### Article 7

- (1) The Village Head submits a request for disbursement of the Village Head's Permanent Income and Village Apparatus , every month to the Regent Cq. The head of the BKD as the budget user through the Camat .
- (2) Camat facilitates the application for disbursement of the Village Head's Permanent Income and Village Apparatus in his area, which is then sent to the PMD Office.
- (3) Application for disbursement of Fixed Income for the Village Head and Village Apparatus as referred to in paragraph (1) for the month of January , attached:
  - a. Village Regulation concerning the Village Budget that has been promulgated for the current year and has included the ADD Amount to be received by the Village ;
  - b. in the case of the Village Regulation as referred to in letter a has not been determined, the application for disbursement of Fixed Income for the Village Head and Village Apparatus shall use the Village Head Regulation concerning Determination of Fixed Income Expenditures

for the Village Head and Village Apparatus before the Village Budget ;

- c. list of permanent income recipients of the Village Head and Village Apparatus which includes the name of the recipient, position and amount ;
  - d. photocopy of RKD Book at PT. Bank Jateng Sukoharjo Branch on behalf of the Village Government;
  - e. photocopy of Identity Card of the Village Head and Village Treasurer;
  - f. statement letter of absolute responsibility integrity pact for the use of Fixed Income of the Village Head and Village Apparatus for the month concerned , with a stamp duty of Rp . 10,000 ( ten thousand rupiah) ;
  - g. Village Treasurer Taxpayer Identification Number ; and
  - h. power of attorney from the Village Head to the BUD to deduct the payment of the Health Insurance Contribution by 1% (one percent) of the Permanent Income of the Village Head and Village Apparatus .
- (4) Application for disbursement of Permanent Income of the Village Head and Village Apparatus as referred to in paragraph (1) for the month of February to December attached:
- a. list of permanent income recipients of the Village Head and Village Apparatus which includes the name of the recipient, position and amount ;
  - b. photocopy of RKD Book at PT. Bank Jateng Sukoharjo Branch on behalf of the Village Government;
  - c. photocopy of Identity Card of the Village Head and Village Treasurer;
  - d. statement letter of absolute responsibility integrity pact for the use of Fixed Income of the Village Head and Village Apparatus for the month concerned , with a stamp duty of Rp . 10,000 ( ten thousand rupiah) ; and
  - e. Village Treasurer Taxpayer Identification Number .
- (5) The Permanent Income of the Village Head and Village Apparatus as referred to in paragraph (1) is distributed every 15th of the month concerned.
- (6) In the event that the 15th coincides with a holiday, the distribution will be made on the next working day.
- (7) In the event of a vacancy and/or temporary dismissal prior to the determination of the Village APB Change, the remaining Permanent Income of the Village Head and Village Apparatus shall be budgeted for in the Village APB Amendment.
- (8) In the event that there is a residual Permanent Income of the Village Head and Village Apparatus due to a vacancy

and/or temporary dismissal after the stipulation of the Village Budget Change, the Distribution of Permanent Income of the Village Head and Village Apparatus in December of the relevant year, by attaching a Dismissal Decree.

- (9) Disbursement of the remaining Permanent Income of the Village Head and Village Apparatus as referred to in paragraph (8), the Village Head submits an application for disbursement to the Regent Cq. Head of BKD attached:
  - a. spending usage plan ;
  - b. photocopy of RKD Book at PT. Bank Jateng Sukoharjo Branch on behalf of the Village Government;
  - c. photocopy of Identity Card of the Village Head and Village Treasurer;
  - d. statement letter of absolute responsibility integrity pact for the use of Fixed Income of the Village Head and Village Apparatus for the month concerned , with a stamp duty of Rp . 10,000 ( ten thousand rupiah) ; and
  - e. Village Treasurer Taxpayer Identification Number.
- (10) Format Application for Disbursement and Report on the Use of Permanent Income of the Village Head and Village Apparatus as referred to in paragraph (1) listed in Appendix II which is an integral part of this Regent's Regulation.

Part Four  
Defrost ADD

Article 8

- (1) The Head of the PMD Service shall examine the completeness of the application file as follows:
  - a. examine in detail the application attachments;
  - b. in the event that the application for disbursement does not meet the requirements, the Head of the PMD Service instructs the ADD recipient to complete and / or repair it;
  - c. after the application for disbursement is examined and declared to meet the requirements and complete, the Head of the PMD Service sends the application file to the Head of BKD which has been affixed with the stamp "Researched" by the PMD Service ; and
  - d. k specifically for the Fixed Income of the Village Head and Village Apparatus , the head of the PMD Service receives the request for disbursement as follows: referred to in Article 7 , then the Head of PMD Service sends the application file to the Head of BKD .
- (2) The Head of BKD instructs the Expenditure Treasurer to make SPP-LS to BUD/Budget Users through PPK.
- (3) PPK examines the completeness of the SPP-LS along with administrative requirements in accordance with applicable regulations, and after being declared complete and correct,

prepares the SPM-LS to be submitted to the BUD/Budget User for signature.

- (4) The SPM is submitted to the BUD Proxy for the issuance of SP2D.
- (5) The BUD attorney sent SP2D along with a list of examiners to PT. Central Java Regional Development Bank Sukoharjo Branch.
- (6) PT. Bank Jateng Sukoharjo Branch transferred the books from the RKUD to each RKD according to the list of recipients listed in the SP2D .
- (7) ADD recipients are fully responsible, both formally and materially, for the use of the funds they receive in accordance with the laws and regulations.

## CHAPTER V MANAGEMENT

### Article 9

- (1) The Village Head holds ADD financial management power and represents the Village Government in the ownership of separated Village assets .
- (2) The Village Head in carrying out ADD financial management is assisted by PPKD.
- (3) PPKD as referred to in paragraph (2) comes from elements of the Village Apparatus, consisting of :
  - a. Village secretary;
  - b. Head of Affairs and Section Head; and
  - c. Treasurer.

### Article 10

- (1) The Village Secretary as referred to in Article 9 paragraph (3) letter a acts as the coordinator of the technical implementation of ADD management.
- (2) The Village Secretary as the coordinator of the technical implementation of ADD management as referred to in paragraph (1) has the following duties:
  - a. formulate and implement ADD management policies;
  - b. exercise control over the implementation of ADD activities;
  - c. compiling reporting and accountability for ADD implementation; and
  - d. verifying the evidence of ADD receipts and disbursements.

### Article 11

- (1) The Head of Affairs and Section Head as referred to in Article 9 paragraph (3) letter b act as executor of activities in accordance with their respective fields.

- (2) K ep a la U r usan and the Section Head as referred to in paragraph (1) has the following duties :
  - a. prepare a plan for the implementation of activities that are their responsibility;
  - b. carry out the activities specified in the Village Budget independently and/or with the Village Community Institution;
  - c. controlling the implementation of ADD activities ;
  - d. report the progress of the implementation of ADD activities periodically to the Village Head;
  - e. submit administrative supporting evidence and take full responsibility for the formal and material correctness of the managed activity funds; and
  - f. After the activity is completed, submit the activity to the Village Head, in the form of an activity handover report.
- (3) The format for the handover of activities as referred to in paragraph (2) letter f is listed in Appendix III which is an integral part of this Regent's Regulation.

#### Article 12

- (1) The treasurer as referred to in Article 7 paragraph (3) letter c is held by the head or staff in financial affairs.
- (2) The treasurer as referred to in paragraph (1) has the task of receiving, storing, depositing/paying, administering, and being responsible for the receipt and expenditure of ADD.

#### Article 13

- (1) village expenditure at the expense of ADD must be supported by complete and valid evidence.
- (2) The evidence as referred to in paragraph (1) must be accountable based on the material truth arising from the use of the said evidence.
- (3) All forms of expenditure on activities, maintenance, procurement of goods and services as well as honorariums are guided by the Regent's Regulation concerning Village Unit Price Standards .
- (4) In the event that the Regulation of the Regent regarding the Standard Unit Price as referred to in paragraph (3) has not been stipulated, then all forms of expenditure for activities, maintenance, procurement of goods and services as well as the honorarium are guided by the Regent's Regulation concerning the Regency Unit Price Standard.
- (5) Cash disbursements that result in a village financial burden can not be made before the draft Village Regulation

concerning the Village APB is stipulated as a Village Regulation.

- (6) ADD Financial Accountability that is stored/archived in the Village is in the form of:
  - a. recapitulation of the realization of activity expenditures and sources of funds;
  - b. payment receipts;
  - c. for physical activities, photos of activity progress 0% (zero percent), 50% (fifty percent) and 100% (one hundred percent), for non-physical activities, photos of activities 100% (one hundred percent);
  - d. data to support activities, among others, in the form of minutes of meetings, attendance lists, official travel orders and purchase receipts;
  - e. Budget Plan (RAB) and original drawings ; and
  - f. delivery report report on the implementation of activities to the community and/or BPD through village meetings.

#### Article 14

The treasurer is obliged to collect income tax (PPH) and other taxes, and deposit all the results of the collection to the tax account, in accordance with the provisions of the legislation.

#### Article 15

- (1) Government The village is obliged to carry out ADD financial administration in accordance with the provisions of village financial management .
- (2) The ADD financial administration document as referred to in paragraph (1) becomes a Village document that is stored in the Village.
- (3) The PPKD shall sign and/or ratify the documents relating to the evidence which is the basis for the receipt and/or expenditure of the ADD financial implementation as referred to in paragraph (1) and shall be responsible for the material truth and the consequences arising from the said evidence.

#### Article 16

- (1) If the activities carried out are not in accordance with the planned budget and costs, and/or there is an excess, then the excess is returned to the Village treasury.
- (2) In the event that there is an excess of 4% (four percent) of the Health Insurance Contribution distribution budget which is managed by the PMD Service, it will be an addition to the Village ADD ceiling in question for the following fiscal year.

#### Article 17

- (1) All use of ADD contained in the Activity Realization Report must be submitted to the BPD and/or the public.
- (2) The report on the realization of activities submitted to the BPD as referred to in paragraph (1) is carried out through a deliberation forum and is stated in the official report on the submission of the activity implementation report.
- (3) The report on the realization of activities submitted to the community as referred to in paragraph (1) shall be informed through information boards and/or other media in each hamlet.
- (4) The format for submitting the report on the implementation of activities as referred to in paragraphs (2) and (3) is contained in Appendix IV which is an integral part of this Regent's Regulation.

### CHAPTER V I REPORTING AND ACCOUNTABILITY

#### Part One Reporting

#### Article 18

- (1) The Village Head submits a report on the realization of the distribution and use of ADD at each stage of distribution to the Regent Cq. Head of BKD with a copy of Head PMD Service and Regional Inspector .
- (2) Submission of the report on the realization of the distribution and use of Phase I ADD is carried out simultaneously with the submission of the application file for Phase II ADD distribution.
- (3) Submission of the report on the realization of the distribution and use of Phase II ADD is carried out no later than the third week of January of the following fiscal year.
- (4) The PMD Service receives a report on the realization of the distribution and use of ADD as referred to in paragraph (2) and paragraph ( 3 ).

#### Part Two Accountability

#### Article 19

- (1) The Village Government receiving ADD is fully responsible for the formal and material use of the ADD it receives.
- (2) Accountability for the use of ADD as referred to in paragraph (1) includes:
  - a. ADD usage report ;

- b. statement of responsibility responsibility stating that the ADD received has been used according to the plan ;
  - c. photo of 100% (one hundred percent) condition for physical activities ; and
  - d. complete and valid proof of expenditure in accordance with statutory regulations .
- (3) Accountability \_ as meant on paragraph (2) letters a and b are submitted to the Regent Cq. Head of BKD .
- (4) The original accountability documents as referred to in paragraph (2) letter c and letter d are stored in the Village and used by the ADD recipient as the object of examination.

CHAPTER VII  
DUTIES AND RESPONSIBILITIES OF REGIONAL DEVICES  
RELATED AND RECIPIENT

Article 20

- (1) The PMD Department has the following duties and responsibilities:
- a. examine the completeness of the requirements for the ADD disbursement application and send the application file to the Head of BKD which has been affixed with the stamp "Researched" ;
  - b. conduct monitoring and evaluation of the distribution of the use of ADD that has been distributed to the Village Government ; and
  - c. receive an accountability report from the village government .
- (2) Head of BKD as BUD has the duties and responsibilities of channeling ADD transfers from RKUD to RKD.
- (3) The Camat conducted a research that the Village Head and Village Apparatus were still active or not.
- (4) Regional Inspector shall supervise the distribution and use of ADD.

Article 21

The Village Government as the recipient of ADD transfers has the following duties and responsibilities:

- a. apply for ADD disbursement;
- b. receive ADD by transfer from RKUD to RKD ;
- c. fully responsible for both form i l and material i l for the ADD it receives;
- d. use ADD in accordance with the designation stipulated in the Regent 's Regulation ; and
- e. submit an accountability report on the use of ADD to the Regent Cq. Head of BKD .

CHAPTER VIII  
GUIDANCE AND SUPERVISION

Part One  
General

Article 22

The Regional Government provides guidance and supervision of ADD financial management which is integrated with the development and supervision of village financial management .

The second part  
coaching

Article 23

- (1) In the context of developing ADD, the Regent may appoint a Monitoring and Evaluation Team from the relevant Regional Apparatus to carry out monitoring and evaluation .
- (2) The duties of the Monitoring and Evaluation Team as referred to in paragraph (1) consist of:
  - a. carry out development activities, monitoring and evaluating the implementation of all ADD; and
  - b. report the results of the implementation of tasks to the Regent.
- (3) In order to construction ADD At the sub-district level, a sub-district monitoring and evaluation team is formed by the decision of the sub-district head.
- (4) The Subdistrict Monitoring and Evaluation Team as referred to in paragraph (3) consists of:
  - a. person responsible;
  - b. chairman;
  - c. secretary; and
  - d. member.
- (5) The Monitoring and Evaluation Team as referred to in paragraph (3) has the following duties:
  - a. carry out broad dissemination of policies, data and information on ADD;
  - b. monitoring the management of ADD at the village level;
  - c. report the implementation of ADD;
  - d. evaluate the implementation of ADD annually;
  - e. open a public complaint box service; and
  - f. follow up on public complaints and report to the Regent.

Part Three  
Supervision

#### Article 2 4

Supervision of the implementation of ADD includes:

- a. supervision is carried out by the Village Head as the holder of village financial management power in order to improve the performance and accountability of the PPKD and the activity implementation team;
- b. supervision is carried out by the community and BPD in order to improve village government performance and transparency; and
- c. the Regional Inspectorate .

### CHAPTER IX FINANCIAL LOSS

#### Article 2 5

The Village Head, Village Secretary, Treasurer and parties directly related to the implementation of ADD who because of their actions violate the law or neglect the obligations assigned to them and directly harm the Village finances will be processed in accordance with the provisions of the legislation.

### CHAPTER X CLOSING

#### Article 26

At the time this Regent's Regulation comes into force, the Sukoharjo Regent's Regulation Number 85 of 2020 concerning Procedures for the Distribution and Management of Village Fund Allocations (Sukoharjo Regency News of 2020 Number 85) is revoked and declared invalid.

#### Article 27

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

For public cognizance, it is ordered that this Regulation of the Regent be promulgated by placing it in the Sukoharjo Regency Gazette.

Set in Sukoharjo  
on December 30, 2021  
SUKOHARJO REGENT,  
signed.

SOLAR ETHICS

Promulgated in Sukoharjo  
on December 30, 2021

REGIONAL SECRETARY  
SUKOHARJO DISTRICT ,

signed.

WIDODO

REGIONAL NEWS SUKOHARJO REGENCY  
YEAR 2021 NUMBER 90