



**REGENT SUKOHARJO  
PROVINCE OF CENTRAL JAVA  
SUKOHARJO REGENCY REGULATIONS  
NUMBER 26 OF 2017**

**ABOUT**

**PROCEDURE FOR SHIFTING THE BUDGET BETWEEN OBJECT DETAILS  
SHOPPING IN RELATED AND DELIVERY SHOPPING OBJECTS  
SHOPPING OBJECTS IN RELATED SHOPPING TYPES  
ON INCOME AND EXPENDITURE BUDGET  
SUKOHARJO DISTRICT REGION  
BY THE GRACE OF GOD ALMIGHTY**

**REGENT SUKOHARJO,**

- Considering: a. that to implement the provisions of Article 160 paragraph (7) of the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management as amended several times, most recently by the Minister of Home Affairs Regulation Number 21 of 2011 concerning the Second Amendment to the Regulation of the Minister of Home Affairs Number 13 of 2006 regarding Guidelines for Regional Financial Management, it is necessary to establish Procedures for Shifting Budgets between Details of Expenditure Objects within Relevant Expenditure Objects and between Expenditure Objects within Relevant Types of Expenditure in the Regional Revenue and Expenditure Budget of Sukoharjo Regency;**
- b. that with the enactment of Sukoharjo Regency Regional Regulation Number 12 of 2016 concerning the Formation and Structure of Regional Apparatus, there are changes to Regional Apparatus, then Sukoharjo Regent Regulation Number 18 of 2014 concerning Procedures for Shifting Regional Expenditures between Explanation of Details of Shopping Objects in Details of Shopping Objects, between Details of Objects Expenditures within Expenditure Objects and between Expenditure Objects within Expenditure Types in the Regional Revenue and Expenditure Budget of Sukoharjo Regency need to be replaced;**
- c. that based on the considerations as referred to in letters a and b, it is necessary to stipulate a Regent's Regulation concerning Procedures for Shifting the Budget between Details of Shopping Objects in Relevant Shopping Objects and between Shopping Objects in Types of Shopping Relating to the Regional Revenue and Expenditure Budget of Sukoharjo Regency;**

- Remember** :
1. Law Number 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java; 2. Law Number 28 of 1999 concerning State Administrators who are Clean and Free from Corruption, Collusion and Nepotism (State Gazette of the Republic of Indonesia of 1999 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3851); 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 33 of 2004 concerning Financial Balance between the Central Government and Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to the State Gazette of the Republic of Indonesia Number 4438); 6. 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); 7. 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 of 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 the State Gazette of the Republic of Indonesia of 5679); 8. 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); 9. Government Regulation Number 18 of 2016 concerning Regional Apparatus (State Gazette of the Republic of Indonesia of 2016 Number 114, Supplement to the State Gazette of the Republic of Indonesia Number 5887);

10. Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2014 Number 199); 11. Regulation of the Minister of Home Affairs

Number 13 of 2006 concerning Guidelines for Regional Financial Management as amended several times, most recently with Regulation of the Minister of Home Affairs Number 21 of 2011 concerning the Second Amendment to Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management (State Gazette Republic of Indonesia Year 2011 Number 310),

12. Minister of Home Affairs Regulation Number 80 of 2015 concerning the Establishment of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036);

13. 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).

14. 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: REGULATION OF THE REGENT CONCERNING PROCEDURES FOR SHIFTING BUDGET BETWEEN DETAILS OF SHOPPING OBJECTS IN RELATED SHOPPING OBJECTS AND BETWEEN SHOPPING OBJECTS IN TYPES OF SHOPPING REGARDING THE REGIONAL REVENUE AND SPENDING BUDGET OF SUKOHARJO DISTRICT.**

**PIG**

**GENERAL REQUIREMENTS**

**article 1**

**In this Regent's Regulation what is meant by:**

1. 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 the Regional People's Representative Council, and is stipulated in a Regional Regulation.

2. **Regional Apparatus, hereinafter abbreviated as PD, is the supporting element of the Regent and the Regional People's Representative Council in administering Government Affairs which falls under the authority of the Region.**
3. **The Regional Financial Management Work Unit, hereinafter abbreviated as SKPKD, is a regional apparatus to regional governments as budget users and goods users, who also carry out regional financial management.**
4. **Regional Financial Management Officer, hereinafter abbreviated as PPKD, is the head of the management work unit regional finance which has the task of carrying out APBD management and acting as regional general treasurer.**
5. **Regional General Treasurer, hereinafter abbreviated to BUD, is PPKD acting in the capacity of Regional General Treasurer.**
6. **Regional expenditure is a regional government obligation which is recognized as a reduction in the value of regional assets.**
7. **Budget Users are officials holding authority for the budget to carry out the main tasks and functions of the Regional Apparatus they lead.**
8. **The Regional Government Budget Team, hereinafter abbreviated as TAPD, is a team formed by the decision of the regional head and led by the regional secretary who has the task of preparing and implementing regional head policies in the context of preparing the APBD whose members consist of regional planning officials, PPKD and other officials in accordance with need.**
9. **PD Budget Implementation Document, hereinafter abbreviated as DPA PD, is a document containing income, expenditure and financing which is used as a basis for budget implementation by budget users.**
10. **PD Budget Change Implementation Document, hereinafter abbreviated as DPPA-PD, is a document containing changes in income, expenditure and financing which are used as a basis for implementing budget changes by budget users.**

CHAPTER II  
IMPLEMENTATION OF REGIONAL SHOPPING SHIFTS

Part One  
Scope

Section 2

- (1) Shifting Regional Expenditures between Details of Expenditure Objects within Relevant Expenditure Objects and between Expenditure Objects within Relevant Types of Expenditure in the Regional Revenue and Expenditure Budget of Sukoharjo Regency, can only be carried out if there are circumstances that cause a shift in the budget formulated in the DPPA-PD including shifts. cash budget.**
- (2) In determining the circumstances that cause a budget shift to be made, the Head of PD as the Budget User must convey strong reasons which are then reviewed and discussed by PPKD and/or TAPD.**

The second part  
Shifting Details of Internal Shopping Objects  
Related Shopping Objects

Article 3

- (1) Shifts between details of shopping objects within the relevant shopping objects can be carried out with the approval of BUD as PPKD.**
- (2) The shift as intended in paragraph (1) is proposed by the Head of PD as Budget User, by attaching the following documents:
  - a. The request letter is accompanied by the reasons for the budget shift to the Regional General Treasurer as the Regional Financial Management Officer; b. DPA before change; and**
  - c. DPPA Draft.****
- (3) The format of the application letter as intended in paragraph (2) letter a is as stated in Appendix I which is an inseparable part of this Regent's Regulation.**
- (4) approval of the shift request letter as referred to in paragraph (2) is stated in the ratification of the DPPA.**
- (5) The format of the rejection letter for the shift request as intended in paragraph (2) is listed in Appendix II which is an inseparable part of this Regent's Regulation.**

**Part Three**  
**Shifting Between Internal Shopping Objects**  
**Related Shopping Types**  
**Article 4**

- (1) Shifts between shopping objects in the type of shopping in question are carried out with the approval of the Regional Secretary.**
- (2) The shift as intended in paragraph (1) is proposed by the Head of PD as Budget User, accompanied by the following documents:**
  - a. Application letter accompanied by the reasons for the budget shift to the Regional Secretary; b. DPA before change; and c.**  
**DPPA Draft.**
- (3) The format of the application letter as intended in paragraph (2) letter a is as stated in Appendix III which is an inseparable part of this Regent's Regulation.**
- (4) Approval of the shift application letter as intended in paragraph (2) is stated in the ratification of the DPPA.**
- (5) The format of the rejection letter for the shift request as intended in paragraph (2) is listed in Appendix IV which is an inseparable part of this Regent's Regulation.**

**Part Five**  
**Implementation of Shopping**  
**Article 5**

- (1) The spending shifts as intended in Article 3 and Article 4 will be outlined and reformulated in the DPPA along with changes to the cash budget at the time of preparing and ratifying the Revised APBD.**
- (2) Expenditure shifts cannot be carried out after the Revised APBD has been determined and ratified except for shifts between Object Details in Related Shopping Objects, and between Shopping Objects in Related Shopping Types.**

**Article 6**

**Shopping implementation experiences shifts between details of shopping objects in the relevant shopping object and between shopping objects in the type of shopping in question cannot be carried out before approval for the shift is issued by the Regional General Treasurer as the Regional Financial Management Officer or Regional Secretary.**

## CHAPTER III

## CLOSING

## Article 7

At the time this Regent's Regulation came into force, Sukoharjo Regent's Regulation Number 18 of 2014 concerning Procedures for Shifting Regional Expenditures between Explanation of Details of Shopping Objects in Details of Shopping Objects, between Shopping Object Details in Shopping Objects and Between Shopping Objects in Types of Shopping in the Sukoharjo Regency Regional Revenue and Expenditure Budget (Sukoharjo Regency Regional News 2014 Number 123), revoked and declared invalid.

## Article 8

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  
February 23 2017

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

Promulgated in Sukoharjo  
on February 23, 2017

REGIONAL SECRETARY  
SUKOHARJO DISTRICT,

signed

AGUS SANTOSA

REGIONAL NEWS SUKOHARJO DISTRICT  
YEAR 2017 NUMBER 26