



DUPLICATE

SUKOHARJO REGENT  
PRO V INSI CENTRAL JAVA  
REGULATION OF THE REGENT OF SUKOHARJO  
NUMBER 20 YEAR 2021

ABOUT

IMPLEMENTATION ADMINISTRATION GUIDELINES  
REGIONAL INCOME AND EXPENDITURE BUDGET

BY THE GRACE OF GOD ALMIGHTY

SUKOHARJO REGENT,

- Considering : a. that with the enactment of Government Regulation Number 12 of 2019 concerning Regional Financial Management and Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management there is a change in the regulation regarding Administration of Regional Revenue and Expenditure Budgets , Sukoharjo Regent Regulation Number 86 of 2019 concerning Implementation Administration Guidelines Regional Revenue and Expenditure Budget needs to be replaced;
- b. that based on the considerations as referred to in letter a, it is necessary to stipulate a Regent Regulation concerning Guidelines for the Administration of Regional Revenue and Expenditure Budgets;

- Remember : 1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java;
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);
3. Law Number 1 of 2004 concerning the State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 4355);
4. Law Number 15 of 2004 concerning Audit of State Finance Management and Accountability (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to the State Gazette of the Republic of Indonesia Number 4400);
5. Law Number 25 of 2004 concerning the National Development Planning System (State Gazette of the

Republic of Indonesia of 2004 Number 104, Supplement to the State Gazette of the Republic of Indonesia Number 4421);

6. 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);
7. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2009 Number 130. Supplement to the State Gazette of the Republic of Indonesia Number 5049) as amended 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) ;
8. 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 of 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
9. Law Number 30 of 2014 concerning Government Administration (State Gazette of the Republic of Indonesia of 2014 Number 292, Supplement to the State Gazette of the Republic of Indonesia Number 5601) 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);
10. Government Regulation Number 109 of 2000 concerning the Financial Position of Regional Heads and Deputy Regional Heads (State Gazette of the Republic of Indonesia of 2000 Number 210, Supplement to the State Gazette of the Republic of Indonesia Number 4028);
11. Government Regulation Number 55 of 2005 concerning Balancing Fund (State Gazette of the Republic of Indonesia of 2005 Number 137, Supplement to the State Gazette of the Republic of Indonesia Number 4575);
12. 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 588 8) as amended by Government Regulation Number 72 of 2019 concerning Amendment to Government Regulation Number 18 of 2016 concerning Regional Apparatus (State Gazette of the Republic of Indonesia of 2019 Number 187, Supplement to the State Gazette of the Republic of Indonesia Number 6402);

13. Government Regulation Number 18 of 2017 concerning Financial and Administrative Rights of Leaders and Members of the Regional House of Representatives (State Gazette of the Republic of Indonesia of 2017 Number 106, Supplement to the State Gazette of the Republic of Indonesia Number 6057);
14. Government Regulation Number 56 of 2018 concerning Regional Loans (State Gazette of the Republic of Indonesia of 2018 Number 248, Supplement to the State Gazette of the Republic of Indonesia Number 6279);
15. 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);
16. Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management (State Gazette of the Republic of Indonesia of 2020 Number 1781);
17. Sukoharjo Regency Regulation Number 1 of 2010 concerning Principles of Regional Financial Management (Sukoharjo Regency Gazette of 2010 Number 1, Supplement to Sukoharjo Regency's Regional Gazette Number 172);

#### DECIDING:

To stipulate: REGIONAL REGULATION CONCERNING  
ADMINISTRATION GUIDELINES FOR THE  
IMPLEMENTATION OF REGIONAL INCOME AND  
EXPENDITURE BUDGETS.

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 regional government administration who leads the implementation of government affairs which are the authority of the autonomous region .
4. Regional Government is the implementation of Government Affairs by the Regional Government and the Regional People's Representative Council according to the principle of autonomy and assistance tasks with the principle of autonomy to the fullest within the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.
5. The Regional People's Representative Council, hereinafter abbreviated as DPRD, is the Regional People's Representative Council of Sukoharjo Regency.
6. Regional Finance is all the rights and obligations of the Region in the context of administering the Regional Government which can be valued in money and all forms of wealth that can be made the property of the Region in connection with the rights and obligations of the Region.
7. Regional Financial Management is all activities that include planning, budgeting, implementation, administration, reporting, accountability, and supervision of Regional Finance.
8. The Regional Revenue and Expenditure Budget, hereinafter abbreviated as the Regional Budget, is the Regional annual financial plan stipulated by a Regional Regulation.
9. Regional revenue is money that goes into the regional treasury.
10. Regional Expenditure is money that comes out of the Regional treasury.
11. Regional income is all regional rights that are recognized as an addition to the value of net assets in the period of the relevant fiscal year.
12. Regional Expenditures are all obligations of the Regional Government which are recognized as a

reduction in the value of net assets in the period of the relevant fiscal year.

13. Financing is any income that needs to be repaid and/or expenses that will be received back, either in the relevant fiscal year or in the following fiscal years.
14. Regional Loans are all transactions that result in the Region receiving a certain amount of money or receiving monetary benefits from other parties so that the Region is burdened with an obligation to repay.
15. Regional Debt, hereinafter referred to as Debt, is the amount of money that must be paid by the Regional Government and/or the obligations of the Regional Government which can be valued in terms of money based on statutory regulations, agreements, or based on other valid reasons.
16. Provision of Regional Loans is a form of investment by the Regional Government in the Central Government, other Regional Governments, regional public service agencies belonging to other Regional Governments, state-owned enterprises, Regionally-Owned Enterprises, cooperatives, and the community with the right to obtain interest and return the principal of the loan.
17. Reserve Fund is a fund that is set aside to finance the development needs of regional infrastructure and facilities that cannot be charged within 1 (one) fiscal year.
18. Expenses are a decrease in economic benefits or service potential in the reporting period which reduces equity or net worth which can be in the form of expenditure or consumption of assets or the incurrence of liabilities.
19. Activities are part of a program that is carried out by 1 (one) or several regional work units as part of achieving measurable goals in a program and consists of a collection of actions to mobilize resources in the form of personnel or human resources, capital goods including equipment and technology, funds, or a combination of several or all types of these resources, as inputs to produce outputs in the form of goods/services .
20. Multi-Year Activities are activities that are budgeted and carried out for a period of more than 1 (one) fiscal year whose work is carried out through a multi-year contract.
21. The regional general treasury is a place for storing regional money which is determined by the regent

to accommodate all regional revenues and pay all regional expenditures.

22. The Regional General Treasury Account is an account where Regional Money is deposited determined by the Regent to accommodate all Regional Revenues and pay all Regional Expenditures at the specified bank.
23. Budget Implementation Documents for Regional Work Units, hereinafter abbreviated as DPASKPD, are documents containing SKPD revenues and expenditures or documents containing SKPD revenues, expenditures, and financing that carry out the functions of the regional general treasurer which are used as the basis for budget implementation by budget users.
24. Letter of Provision of Funds, hereinafter abbreviated as SPD, is a document stating the availability of funds as the basis for issuing a letter of request for payment for the implementation of the APBD.
25. Inventory Money, hereinafter abbreviated as UP, is a work advance in a certain amount given to the Expenditure Treasurer to finance operational activities in regional work units/regional work units and/or to finance expenses which according to their nature and purpose are not possible through a direct payment mechanism.
26. Replace the Inventory Money, hereinafter abbreviated as GU, is a substitute for supply money that cannot be made by direct payment.
27. Additional Inventory Money, hereinafter referred to as TU, is an additional down payment given to the Expenditure Treasurer / auxiliary Expenditure Treasurer to finance expenses for the implementation of the APBD that are not sufficiently funded from UP with a time limit of 1 (one) month.
28. Direct Payment, hereinafter abbreviated as LS, is Direct Payment to the Expenditure Treasurer/other recipients on the basis of a work agreement, assignment letter, and/or other work order through the issuance of a direct payment order.
29. Payment Request Letter, hereinafter abbreviated as SP, is the document used to submit a payment request.
30. *revolving* work advance request that cannot be made by direct payment.
31. Letter of Request for Payment of Inventory Money, hereinafter abbreviated as SPP-GU, is a document

submitted by the Expenditure Treasurer for a request for a replacement for supply money which cannot be made by direct payment.

32. Letter of Request for Additional Payment of Inventory Money, hereinafter abbreviated as SPP-TU, is a document submitted by the Expenditure Treasurer for a request for additional supply of money in order to carry out the activities of Regional Apparatus that are urgent and cannot be used for direct payments and supply money.
33. Request for Direct Payment, hereinafter abbreviated as SPP-LS, is a document submitted by the Expenditure Treasurer for a request for direct payment to the Expenditure Treasurer/other recipients on the basis of a work agreement, assignment letter, and/or other work order.
34. Letter of Request for Payment of Nil Inventory Money, hereinafter referred to as SPP-GU Nil, is a document submitted by the Expenditure Treasurer which is responsible for the money supply given at the beginning of the fiscal year.
35. Letter of Request for Payment of Additional Nil Inventory Money, hereinafter referred to as SPP-TU Nil, is a document submitted by the Expenditure Treasurer which is responsible for the additional supply of money given no later than 1 month after collection.
36. Payment Order, hereinafter abbreviated as SPM, is a document used for the issuance of a warrant for the disbursement of funds for the expenditure of DPA SKPD.
37. Inventory Money, hereinafter abbreviated as SPM-UP, is a document used for issuing orders for disbursement of funds for the expenses of DPASKPD expenditures which are used as UP to fund activities.
38. Warrant for Paying Replacement of Inventory Money, hereinafter abbreviated as SPM-GU, is a document used for the issuance of a warrant for disbursement of funds for DPASKPD expenditure expenses whose funds are used to replace UP that has been spent.
39. Order to pay Additional Inventory Money, hereinafter abbreviated as SPM-TU, is a document used for issuing orders for disbursement of funds at the expense of SKPD DPA expenses, because the funds needed cannot use LS and UP.
40. Direct Payment Orders, hereinafter abbreviated as SPM -LS, are documents used for issuing orders

for disbursement of funds at the expense of SKPD DPA expenditures to third parties.

41. Order for Disbursement of Funds, hereinafter abbreviated as SP2D, is a document used as the basis for disbursement of funds at the expense of the APBD .
42. Regional Receivables are the amount of money that must be paid to the Regional Government and/or the rights of the Regional Government which can be valued in money as a result of an agreement or other consequences based on the provisions of laws and regulations or other legal consequences.
43. Regional Apparatus Work Unit, hereinafter abbreviated as SKPD, is an element of Regional Apparatus in the Regional Government that carries out regional Government Affairs.
44. Regional Finance Agency, hereinafter abbreviated as BKD, is a regional apparatus in the regional government which has the task of assisting the regent in carrying out the functions of supporting government affairs in the field of regional finance which is the authority of the region.
45. The Regional Financial Management Work Unit, hereinafter abbreviated as SKPKD, is a supporting element for Government Affairs in the Regional Government that carries out Regional Financial Management.
46. The SKPD unit is a part of the SKPD that carries out 1 (one) or several programs .
47. Budget Users, hereinafter abbreviated as PA, are officials who hold the authority to use the budget to carry out the duties and functions of the SKPD they lead.
48. Budget User Proxy , hereinafter abbreviated as KPA, is an official authorized to carry out some of the PA's authority in carrying out some of the duties and functions of the SKPD.
49. The Regional Financial Management Officer, hereinafter abbreviated as PPKD, is the head of the SKPKD who has the task of implementing the management of the Regional Budget and acting as the Regional General Treasurer .
50. The Regional General Treasurer, hereinafter abbreviated as BUD, is PPKD which acts in a capacity as BUD.
51. BUD Authority is the office authorized to perform the duties of BUD.



52. Commitment Making Officer, hereinafter abbreviated as PPK, is an official who is authorized by the PA/KPA to take decisions and/or take actions that may result in the expenditure of the state budget/regional budget.
53. hereinafter abbreviated as PPT, is the office of the SKPD Unit that implements 1 (one) or several Activities from a Program in accordance with its terms of reference.
54. The Financial Administration Officer of the Regional Device Work Unit, hereinafter abbreviated as PPKSKP, is the official who performs the financial administration function of the SKPD.
55. Treasurer is an official appointed to receive, store, deposit, administer, and be accountable for Regional Revenues in the context of implementing the Regional Budget in SKPD.
56. Expenditure Treasurer is an official who is appointed to receive, save, pay, administer, and be responsible for money for Regional Expenditure needs in the context of implementing the Regional Budget in SKPD.
57. State Civil Apparatus Employees , hereinafter abbreviated as ASN Employees, are civil servants and government employees with work agreements appointed by the civil servants and assigned tasks in a government position or assigned to other state duties and are paid according to statutory regulations .
58. Cash budget is an estimate of cash inflows originating from receipts and estimates of cash outflows to regulate the availability of sufficient funds to fund the implementation of the APBD in each period.
59. Day is a working day.

## Section 2

- (1) The purpose of the stipulation of this Regent Regulation is:
  - a. as a guideline for the implementation of the APBD to realize integration, harmony, on time, on quality, in orderly administration, on target and benefit as well as budget discipline ;
  - b. as a guideline for the implementation of regional financial administration in Sukoharjo Regency; and
  - c. to realize a unified understanding and implementation of the provisions of laws and

regulations, so that regional financial administration can be carried out properly .

- (2) purpose of the stipulation of this Regent Regulation is to :
- a. implementation of regional financial management functions;
  - b. tools for controlling and supervising/auditing the administration of APBD implementation;
  - c. improve efficiency, effectiveness, transparency and accountability of APBD implementation;
  - d. improve the performance of SKPD in the implementation of budgets/activities;

### Article 3

Regional Finance is managed based on the principles:

- a. orderly, that regional finances are managed in a timely and effective manner supported by administrative evidence that can be accounted for;
- b. comply with the laws and regulations, that the management of regional finances must be guided by the laws and regulations;
- c. effective, is the achievement of program results with predetermined targets, namely by comparing outputs with results;
- d. efficient, is the achievement of maximum output with certain inputs or the use of the lowest inputs to achieve certain outputs;
- e. economical, is the acquisition of inputs with certain quality and quantity at the lowest price level;
- f. transparent, is the principle of openness that allows the public to know and gain access to the widest possible information about regional finances;
- g. being responsible is the embodiment of a person's obligation to be responsible for the management and control of resources and the implementation of the policies entrusted to him in the context of achieving the stated goals;
- h. justice is the balance of the distribution of authority and its funding and/or the balance of the distribution of rights and obligations based on objective considerations;
- i. propriety, is an action or an attitude that is carried out fairly and proportionally; and
- j. the benefit for the community is that regional finance is prioritized for meeting community needs.

## CHAPTER II TIME AND BUDGET CYCLE

### Article 4

- (1) The Fiscal Year is valid from January 1 to December 31.
- (2) The Regional Budget Cycle includes the preparation of the APBD, changes to the APBD, administration and implementation of Regional Finance.
- (3) The preparation of the APBD, amendments to the APBD and the calculation of the APBD every year are stipulated by a Regional Regulation.

## CHAPTER III REGIONAL FINANCIAL MANAGEMENT POWER

### Part One

#### Regional Financial Management Authority

### Article 5

- (1) The Regent as the holder of regional financial management power and represents the Regional Government in the ownership of separated Regional assets.
- (2) The Regional Financial Management Authority has the authority to:
  - a. draw up draft Regional Regulations on the Regional Budget, draft Regional Regulations on changes to the Regional Budget, and draft Regional Regulations on accountability for APBD implementation;
  - b. submit draft Regional Regulations concerning APBD, draft Regional Regulations concerning amendments to APBD, and draft Regional Regulations concerning accountability for APBD implementation to DPRD for joint discussion;
  - c. stipulate Regional Regulations concerning the Regional Budget, draft Regional Regulations concerning changes to the Regional Budget,

- and draft Regional Regulations concerning accountability for the implementation of the Regional Budget that have been jointly approved by the DPRD;
- d. establish policies related to Regional Financial Management;
  - e. take certain actions in urgent circumstances related to the Regional Financial Management which is urgently needed by the Region and/or the community;
  - f. stipulate policies for the management of APBD;
  - g. determine the KPA;
  - h. determine the Receipt Treasurer and Expenditure Treasurer;
  - i. determine the official in charge of collecting regional taxes and regional levies;
  - j. determine officials in charge of managing Regional Debts and Receivables;
  - k. appoint an official in charge of examining invoices and ordering payments;
  - l. determine other officials in the framework of Regional Financial Management in accordance with the provisions of the legislation; and
  - m. carry out other authorities in accordance with the provisions of the legislation.
- (3) Regional Financial Management Authority has other powers as follows :
- a. Assistant Admissions Treasurer;
  - b. Assistant Expenditure Treasurer;
  - c. Treasurer for School Operational Assistance ;
  - d. Treasurer of BLU D ; and
  - e. Treasurer of a special organizational unit and/or other special treasurer as mandated by legislation .
- (4) Treasurer of a special organizational unit as referred to in paragraph (3) letter e is the Treasurer of Expenditures at a Regional General Hospital.
- (5) In exercising his powers, the Regent delegates part or all of his powers in the form of planning, budgeting , implementation, administration, reporting and accountability, as well as supervision of Regional Finances to Regional Apparatus Officials by taking into account the internal control system based on the principle of

separation of authority between those who receive or issue money and orders .

- (6) The delegation of powers as referred to in paragraph (5) shall be determined by a decision of the Regent.
- (7) Regional Apparatus Officials as referred to in paragraph (5) consist of:
  - a. Regional Secretary as coordinator of regional financial management;
  - b. PPKD ; and
  - c. Head of SKPD as PA.
- (8) regent as the holder of the general power of regional financial management has the authority to carry out the overall management of regional finance and is obliged to convey accountability for the implementation of this authority to the DPRD.
- (9) regent as the authorisator and ordinator of regional goods is authorized and responsible for the development and management of regional goods.
- (10) In carrying out the duties and functions as the holder of the general authority for managing regional finances as referred to in paragraph (1), the Regent is assisted by SKPD in accordance with his main duties and functions.
- (11) SKPD as referred to in paragraph (10) includes:
  - a. Head of BKD as the executor of administrative tasks and functions of regional financial and asset management;
  - b. Head of SKPD as budget user/goods user;
  - c. Head of the Regional Planning, Research and Development Agency as the executor of the main tasks and functions of planning support, and research and development supporting functions;
  - d. Regional Inspector as the executor of the main tasks and functions of regional supervision; and
  - e. The Head of the Regional Secretariat Development Administration as the executor of the main tasks and functions of controlling activities.

## Article 6

- (1) The Regent as the representative of the Regional Government in the ownership of separated Regional assets as referred to in Article 5 paragraph (1) is domiciled as the owner of capital in a regional public company or shareholder in a regional company.
- (2) The provisions regarding the Regent as the representative of the Regional Government in the ownership of separated regional assets as referred to in paragraph (1) shall be implemented in accordance with the provisions of the laws and regulations.

## The second part

## Regional Financial Management Coordinator

## Article 7

- (1) The Regional Secretary as the coordinator of your regional financial management as referred to in Article 5 paragraph (7) letter a has the following duties:
  - a. coordination in Regional Financial Management;
  - b. coordination in the field of the preparation of the APBD draft, the draft APBD amendment, and the accountability plan for the APBD implementation;
  - c. coordinating the preparation of APBD implementation guidelines;
  - d. give approval for the ratification of DPA-SKPD/DPPA-SKPD;
  - e. coordination of the implementation of other tasks in the field of Regional Financial Management in accordance with the provisions of laws and regulations; and
  - f. lead TAPD.
- (2) The Regional Secretary has the task of Coordination as referred to in paragraph (1) letter a in Regional Financial Management at least includes:
  - a. coordination in the preparation of regional financial management systems and procedures;

- b. coordination in the preparation of regional government accounting policies; and
  - c. coordination in the preparation of regional government financial reports.
- (3) The regional financial management coordinator in carrying out his duties as referred to in paragraph (1) is responsible to the Regent.
  - (4) The Coordinator in Regional Financial Management as referred to in paragraph (3) is related to the role of the Regional Secretary to assist the Regent in formulating policies and coordinating the implementation of Regional Government Affairs including Regional Financial Management.

### Part Three

#### Regional Financial Management Officer

##### Article 8

- (1) BKD between uPPKD as referred to in Article 5 paragraph (7) letter b is the Head of SKPD who carries out the supporting elements of government affairs in the Regional Government that carries out Regional Financial Management.
- (2) The head of the BKD as PPKD as referred to in paragraph (1) is determined by a Regent's Decree.
- (3) The Head of BKD as PPKD as referred to in paragraph (1) has the following duties:
  - a. formulating and implementing regional financial management policies ;
  - b. draw up draft Regional Regulations concerning the Regional Budget, draft Regional Regulations concerning changes to the APBD , and draft Regional Regulations concerning accountability for APBD implementation;
  - c. carry out regional revenue collections that have been regulated in Regional Regulations;
  - d. carry out the function of BUD; and
  - e. carry out other duties in accordance with the provisions of the legislation .
- (4) The Head of BKD in carrying out his function as BUD as referred to in paragraph (3) letter d has the authority to include:

- a. formulate policies and guidelines for the implementation of the APBD;
  - b. ratify DPA-SKPD/DPPA-SKPD;
  - c. to control the implementation of the APBD;
  - d. provide technical instructions for the implementation of the regional cash receipts and disbursements system;
  - e. carry out local tax collection;
  - f. determine the cash budget and SPD;
  - g. prepare the implementation of loans and provide guarantees on behalf of the Regional Government;
  - h. implement regional financial accounting and reporting systems;
  - i. presenting information on Regional Finance; and
  - j. recording and ratifying in terms of regional revenues and expenditures in accordance with statutory provisions, is not carried out through the RKUD .
- (5) In addition to the authority as referred to in paragraph (4), the Head of BKD in carrying out his function as BUD has other authorities, including:
- a. managing investments;
  - b. set a cash budget;
  - c. make payments through the issuance of SP2D;
  - d. open a regional general treasury account;
  - e. open a receiving account;
  - f. open an expense account; and
  - g. prepare financial reports which are the accountability for the implementation of the APBD.
- (6) In the event that the regional tax collection authority as referred to in paragraph (4) letter e is separated from the authority of the SKPKD, the SKPD in accordance with the provisions of the legislation may carry out regional tax collection.
- (7) Investment management as referred to in paragraph (5) letter a takes into account the acquisition of economic, social and/or other benefits as a direct result of the investment.
- (8) In the event that the authority to manage other investments as referred to in paragraph (5) letter a is separated from the authority of SKPKD, SKPD in



accordance with the provisions of legislation may carry out investment management.

#### Part Four

#### BUD power

#### Article 9

- (1) The Head of BKD as BUD proposed to the BKD district office to the Regent to be appointed as BUD Authority.
- (2) The power of BUD as referred to in paragraph (1) is stipulated by the decision of the Regent.
- (3) The BUD authority has the following duties:
  - a. prepare a cash budget;
  - b. prepare SPD;
  - c. publish SP2D;
  - d. monitor the implementation of APB receipts and disbursements by banks and/or other designated financial institutions;
  - e. seek and manage the necessary funds in the implementation of the APBD;
  - f. save regional money;
  - g. carry out regional placements and manage/administer investments;
  - h. make payments based on PA/KPA orders at the expense of the APBD ;
  - i. carry out regional lending on behalf of the regional government;
  - j. manage regional debts and receivables; and
  - k. collect regional receivables.
- (4) In cash management, the BUD Proxy has the following duties:
  - a. preparing the cash budget is done by collecting and testing the cash budget compiled by the Head of SKPD to be determined by BU D ;
  - b. make allowance for uncollectible accounts in managing receivables administering allowance for uncollectible revolving funds on investments; and
  - c. prepare documents for ratification and recording of receipts and expenditures that are not through the RKU D .
- (5) The BUD's power of attorney is responsible to the PPKD as BUD.

- (6) The Regent upon the recommendation of the BUD may stipulate more than 1 (one) BUD Authorization within the SKPKD with consideration of the amount of money being managed, workload, location, and/or span of control.
- (7) The criteria for consideration of the amount of money being managed, workload, location, and/or span of control as referred to in paragraph (6) are regulated in a separate Regent Regulation .

#### Part Five

#### Budget User

#### Article 10

- (1) The Regent appoints the Head of SKPD as PA.
- (2) The head of the SKPD as the PA as referred to in paragraph (1) is determined by a Regent's Decree.
- (3) The Head of SKPD as PA as referred to in paragraph (1) has the following duties:
  - a. preparing RKA-SKPD;
  - b. prepare DPA-SKPD/DPPA-SKPD;
  - c. take actions that result in expenditures at the expense of the budget and/or financing expenditures;
  - d. implement the budget of the SKPD they lead;
  - e. perform examinations on invoices and order payments;
  - f. carry out regional retribution collection;
  - g. enter into a cooperation agreement/agreement with other parties within the stipulated budget limit;
  - h. sign the SPM;
  - i. managing regional debts and receivables that are the responsibility of the SKPD they lead;
  - j. compiling and submitting financial reports of the SKPD they lead;
  - k. supervise the implementation of the budget of the SKPD he leads;
  - l. determine PPTK and PPK-SKPD;
  - m. determine other officials in the SKPD he leads in the context of Regional Financial Management; and
  - n. carry out other duties in accordance with the provisions of the legislation.

- (4) The stipulation of PPTK, PPK-SKPD and other Officials as referred to in paragraph (3) letters l and m is stipulated by the Decree of the Head of SKPD.
- (5) In addition to the duties as referred to in paragraph (1) Kepala SKPDsela k u P Amempunyai tugas lain, include:
  - a. compile SKPD cash budget;
  - b. carry out the collection of other natural income of the district;
  - c. compile the document of the Regional Grant Agreement (NPHD);
  - d. compile Social Assistance Documents;
  - e. compile documents requesting confirmation of income and expenditure on receipts and expenditures of the Region in accordance with the provisions of the laws and regulations not done through the District General Coffers Account, BUD performs recording and verification of receipts and expenditures of the Region tersebut; and
  - f. compile and submit the financial report of SKPD which he led to PPKD as BUD.

#### Article 11

- (1) Kepala PA has the authority, including:
  - a. sign documents requesting confirmation of income and expenditure on regional receipts and expenditures in accordance with the provisions of legislation;
  - b. menandatangani dokumen Naskah Perjanjian Hibah Daerah (NPHD);
  - c. sign the Social Assistance document;
  - d. determine other officials in the SKPD he leads in the context of regional financial management; and
  - e. determine Assistant Revenue Treasurer, Assistant Expenditure Treasurer and Assistant Expenditure Treasurer in accordance with the provisions of the legislation.
- (2) In the event that a separate SKPD is formed that carries out the authority to carry out regional tax collections, the PA shall carry out regional tax collections in accordance with the provisions of laws and regulations.

- (3) PA in managing regional debts and receivables which are the responsibility of the SKPD they lead is the result of the implementation of DPA-SKPD.
- (4) PA in managing debts that become obligations to other parties as a result of:
  - a. work completed in the previous fiscal year;
  - b. the results of the work as a result of providing opportunities for providers of goods/services to complete the work so that it exceeds the budget year in accordance with the provisions of laws and regulations;
  - c. as a result of a court decision which has permanent legal force; and
  - d. other obligations that are the burden of the SKPD which must be budgeted in the APBD every year until the completion of these obligations in accordance with the provisions of laws and regulations.
- (5) PA in managing regional receivables as referred to in paragraph (3) which becomes regional rights as a result of:
  - a. agreement or engagement;
  - b. based on the provisions of laws and regulations;
  - c. as a result of a court decision which has permanent legal force; and
  - d. other receivables that are the right of the SKPD in accordance with the provisions of the legislation.
- (6) In terms of entering into a bond for the procurement of goods and services, the PA acts as the official making the commitment in accordance with the provisions of the legislation.
- (7) PA who acts as a commitment official as referred to in paragraph (6) can be assisted by a US employee who has the competence in accordance with the field of duty of the commitment making official or procurement agent in accordance with statutory provisions.
- (8) ASN employees as referred to in paragraph (7) must have a certificate of expertise in the procurement of goods and services.
- (9) ASN employees as referred to in paragraph (8) are determined by a Decree of the Head of SKPD.

- (10) PA is responsible for the implementation of its duties and authorities to the Regent through the Regional Secretary.
- (11) Based on the consideration of the workload , the Regional Secretary may delegate to the Head of Section as the KPA to carry out financial management.

## Part Six

### Budget User Power

#### Article 12

- (1) PA can delegate some of its authority to the head of the SKPD Unit as the KPA.
- (2) The KPA as referred to in paragraph (1) is stipulated by a Regent's Decree.
- (3) The delegation of authority as referred to in paragraph (1) is based on consideration of the size of the activity/sub-activity budget, location, and/or span of control.
- (4) The consideration of the amount of the activity/sub-activity budget as referred to in paragraph (3) is carried out by the SKPD which manages the amount of the activity/sub-activity budget whose criteria are determined by the Regent.
- (5) The consideration of location and/or span of control as referred to in paragraph (3) is carried out on SKPD that form the Regional Technical Implementing Unit, and/or kelurahan in accordance with the provisions of the legislation.
- (6) The delegation of part of the authority as referred to in paragraph (1) is determined by the Regent at the suggestion of the head of the SKPD.
- (7) The delegation of part of the PA's authority to the KPA as referred to in paragraph (1) includes:
  - a. take actions that result in expenses at the expense of the budget;
  - b. implement the budget of the SKPD Unit they lead;
  - c. perform examinations on invoices and order payments;
  - d. enter into a cooperation agreement/agreement with other parties within the stipulated budget limit;
  - e. carry out regional retribution collection;

- f. supervise the implementation of the budget for which he is responsible; and
  - g. carry out other KPA duties in accordance with the provisions of the legislation.
- (8) In carrying out the tasks as referred to in paragraph (7) KPA is responsible to the PA.
  - (9) In the event that the authority to collect regional taxes is separated from the authority of the SKPKD, the PA may delegate its authority to collect regional taxes to the KPA.
  - (10) In case the PA delegates part of its authority to UnitSKPD as KPA, KPA signs SPM-TU and SPM-LS.
  - (11) In the case of entering into a bond for the procurement of goods and services, KPA acts as a commitment making official in accordance with the provisions of legislation.
  - (12) a Commitment Making Officer as referred to in paragraph (11) shall be assisted by an ASN Officer who has the competence in accordance with the duties of the commitment making officer or procurement agent in accordance with the provisions of the legislation.
  - (13) ASN employees as referred to in paragraph (12) must have a certificate of expertise in the procurement of goods and services.
  - (14) ASN employees as referred to in paragraph (13) are determined by a Decree of the Head of SKPD.
  - (15) KPA cannot concurrently hold other financial management positions.

### Article 13

- (1) KPA at RSUD as a special organizational unit has the following tasks:
  - a. compiling RKA;
  - b. prepare DPA/DPPA;
  - c. take actions that result in expenditures at the expense of the budget and/or financing expenditures;
  - d. executing the budget;
  - e. perform examinations on invoices and order payments;
  - f. carry out regional retribution collection;

- g. enter into a cooperation agreement/agreement with other parties within the stipulated budget limit;
  - h. sign the SPM;
  - i. manage regional debts and receivables that are the responsibility of the SKPD;
  - j. prepare and submit financial reports;
  - k. overseeing the implementation of the budget;
  - l. determine PPTK and PPK SKPD Units;
  - m. determine other officials in the context of Regional Financial Management; and
  - n. carry out other duties in accordance with the provisions of the legislation.
- (2) PPTK, PPK SKPD Units and other officials as referred to in paragraph (1) letters l and m are stipulated by a Decree of the Director of the Hospital.

#### Article 14

the KPA is obstructed while in accordance with the provisions of the legislation, the PA is tasked to take over the delegation of some of its duties which have been handed over to the head of the SKPD Unit as the KPA.

#### Part Seven

##### Technical Implementing Officer of Activities

#### Article 15

- (1) PA/KPA in carrying out activities/sub -activities assigns an office to the SKPD/SKPD Unit as PPTK.
- (2) PPTK as referred to in paragraph (1) is stipulated by the Decree of the Head of SKPD.
- (3) PPTK as referred to in paragraph (1) is responsible for assisting the duties and authorities of PA/KPA.
- (4) The duties of the PPTK as referred to in paragraph (2) in assisting the duties and authorities of the PA/KPA include:
  - a. controlling and reporting on the development of technical implementation of SKPD Activities/sub-activities/SKPD Units;
  - b. prepare documents in the framework of implementing the budget for the expenses of implementing activities/sub-activities; and
  - c. prepare documents for the procurement of goods/services in SKPD Activities/Sub-

activities/SKPD Units in accordance with the provisions of the laws and regulations governing the procurement of goods/services.

- (5) The task of controlling and reporting on the technical implementation of the Activities/Sub-activities as referred to in paragraph (4) letter a includes:
  - a. prepare a schedule for the implementation of Activities/Sub-activities;
  - b. monitoring and evaluating the implementation of Activities/Sub-activities; and
  - c. report the progress of the implementation of the Activities/Sub-activities to the PA/KPA.
- (6) The task of preparing documents for the implementation of the warranty on the expenses for the implementation of Activities/Sub-activities as referred to in paragraph (4) letter b includes :
  - a. prepare a performance report on the implementation of Activities/Sub-activities;
  - b. prepare payment administration documents in accordance with the requirements stipulated in the provisions of the legislation; and
  - c. store and maintain the integrity of all activity implementation documents.
- (7) PPTK in assisting PA 's task at S K PD as referred to in paragraph (3) is responsible to PA .
- (8) PPTK in assisting KPA as well as U nitSKPD as referred to in paragraph (3) shall be responsible to KPA .
- (9) In case the PPTK is temporarily obstructed in accordance with the provisions of the legislation, the PA/KPA takes over the data implemented by the PPTK .
- (10) PA/KPA dapat me n etapkan lebih dari 1 (satu) PPTK di l i ngkung a n SKPD/Unit SKPD.
- (11) The determination of PPTK as referred to in paragraph (1) is based on the consideration of the competence of the position, the size of the budget for activities/sub -activities, workload, location, control range, and/or other objective considerations.
- (12) Considerations for determining PPTK are based on the implementation of duties and functions.
- (13) PPTK are ASN employees who occupy structural positions in accordance with their duties and functions.



- (14) US employees who occupy structural positions are officials one level below the head of the SKPD as PAD and/or have managerial capabilities and integrity.
- (15) In the event that PA delegates to KPA, the PPTK is a US employee who occupies a structural position one level below the KPA and/or has managerial capability and integrity .
- (16) In the event that there are no US employees holding structural positions, the PA/KPA may assign a functional official as long as the PPTK .
- (17) The criteria for determining functional officials as PPTK as referred to in paragraph (16) must have competence/ability in carrying out tasks to assist the duties and authorities of PA and KPA.

#### Part Eight

#### SKPD Financial Administration Officer

#### Article 1 6

- (1) The head of the SKPD as the PA determines that the PPK SKPD carries out the financial administration function of the SKPD.
- (2) In SKPKD, PPK SKPD carry out financial administration functions according to the scope of duties and authorities in the SKPKD.
- (3) In the pattern of financial management of the BLUD, PPKSKPD carries out financial administration functions according to the scope of duties and authorities of the BLUD.
- (4) The PPK SKPD as referred to in paragraph (1) does not concurrently serve as officials and employees in charge of collecting regional taxes and regional retributions, Assistant Revenue Treasurer/Revenue Treasurer, Expenditure Treasurer/Expenditure Treasurer Assistant/Special Treasurer, and/or PPTK .
- (5) PPK SKPD as referred to in paragraph (1) is stipulated by a Decree of the Head of SKPD.
- (6) PPK SKPD as referred to in paragraph (1) has the following duties and authorities:
  - a. Verifying SPP-UP, SPP-GU, SPP-TU, and SPP-LS along with evidence of completeness submitted by the Expenditure Treasurer;
  - b. prepare SPM;
  - c. verifying the accountability reports of the Receiving Treasurer and the Expenditure Treasurer;

- d. carry out accounting functions in SKPD; and
  - e. prepare SKPD financial reports.
- (7) Verification by PPKSKPD is carried out with the aim of examining the completeness and validity.
- (8) In addition to carrying out the duties and authorities as referred to in paragraph (6), PPKSKPD carries out other duties and authorities including :
- a. verifying SPP-UP, SPP-GU, SPP-TU, and SPP-LS along with evidence of completeness submitted by other treasurers;
  - b. verifying the request for payment for the return of the excess Regional income from the receiving Treasurer; and
  - c. issue a statement of verification of the completeness and validity of SPP-UP, SPP-GU, SPP-TU and SPP-LS along with evidence of completeness as the basis for preparing SPM .
- (9) The Head of the SKPD may assign 1 (one) ASN Employee in charge of assisting the PPK-SKPD to improve the effectiveness of the SKPD's financial administration.
- (10) ASN employees tasked with assisting PPK-SKPD as referred to in paragraph (9) are determined by a Decree of the Head of SKPD.

#### Ninth Part

#### SKPD Unit Financial Administration Officer

#### Article 17

- (1) In the event that the PA delegates some of its duties to the KPA , the PA determines the PPK of the SKPD Unit to carry out the financial administration function of the SKPD Unit.
- (2) The determination of the SKPD Unit PPK is based on the following considerations:
- a. the applicable budget within the Regional Secretariat;
  - b. span of control and/or location; and
  - c. the establishment of a special organizational unit that provides services in a professional manner through the granting of autonomy in the management of finances and regional property as well as the field of staffing in accordance with statutory regulations.

- (3) The PPK of the SKPD unit as referred to in paragraph (1) is stipulated by a Decree of the Head of SKPD.
- (4) The SKPD Unit PPK as referred to in paragraph (1) has the following duties and authorities:
  - a. verify the SPP-TU and SPP-LS along with evidence of completeness submitted by the assistant Expenditure Treasurer;
  - b. prepare SPM-TU and SPM-LS, based on SPP-TU and SPP-LS proposed by the assistant Expenditure Treasurer; and
  - c. verifying the accountability reports of the assistant Receipt Treasurer and the assistant Expenditure Treasurer.
- (5) Verification was carried out to examine the capabilities and legitimacy of the SP P -TU and SPP-LS proposed by the assistant Expenditure Treasurer.
- (6) Verification is carried out to examine the completeness and validity of the accountability reports of the Assistant Receiving Treasurer and the Assistant Expenditure Treasurer.
- (7) In addition to carrying out the tasks as referred to in paragraph (4), the PPKU Unit SKPD carries out other tasks including:
  - a. verifying the request for payment for the return of excess regional income from the Assistant Receipts Treasurer/other Treasurer; and
  - b. issue a statement of verification of the completeness and validity of the SPP-TU and SPP-LS along with evidence of completeness as the basis for preparing the SPM.

#### Tenth Part

#### Special SKPD Unit PPK

#### Article 18

- (1) RSUD is a special organizational unit.
- (2) In the case of carrying out the Financial Administration of the Hospital as a special Organizational Unit as referred to in paragraph (1), the Director of the Hospital shall determine the PPKU Unit of a special SKPD.
- (3) PPK of special SKPD Units as referred to in paragraph (2) shall be stipulated by a Decree of the Director of the Hospital.
- (4) PPK Special SKPD Units have the following duties:

- a. verify the SPP-UP, SPP-GU, SPP-TU, and SPP-LS along with evidence of completeness submitted by the Expenditure Treasurer, and/or the assistant Expenditure Treasurer;
- b. issue a statement of verification of the completeness and validity of SPP-UP, SPP-GU, SPP- TU, and SPP-LS along with evidence of completeness as the basis for preparing SPM;
- c. prepare SPM;
- d. verifying the accountability reports of the Revenue Treasurer, Expenditure Treasurer;
- e. carry out accounting functions; and
- f. preparing financial statements.

#### Article 19

- (1) PPKU Unit SKPD/PPK Special SKPD Units are US Employees who hold structural positions to carry out the financial administration function of the SKPD Unit/Special SKPD Unit.
- (2) The Head of the SKPD Unit/Special SKPD Unit may designate 1 (one) AS Employee whose task is to assist the PPK of the SKPD Unit /PPK of the Special SKPD Unit.
- (3) The ASN employees in charge of assisting the PPK of the SKPD unit/Special SKPD Unit as referred to in paragraph (2) shall be determined by a Decree of the Head of the Special SKPD/SKPD.

#### Eleventh Part

##### treasurer

#### Article 20

The requirements for the appointment of a treasurer are ASN employees or prospective AS employees who have attended pre-service education and training.

#### Article 21

- (1) Regent stipulates a Revenue Treasurer to carry out treasury duties in the context of implementing the revenue budget in SKPD and SKPK Data following the PPKD as BUD.
- (2) The Receiving Treasurer has duties and authorities including:
  - a. receive, store, deposit to RKUD ; and

- b. administer and account for the regional income it receives.
- (3) In addition to the duties and authorities as referred to in paragraph (2) , the Receiving Treasurer has other duties and authorities at least including:
  - a. request proof of transactions for income received directly through RKUD;
  - b. verifying and reconciling with the bank as determined by the Regent;
  - c. examine the suitability between the amount of money received and the amount that has been determined;
  - d. administer and account for the regional income it receives; and
  - e. prepare payment documents for the return of excess regional income.
- (4) In the event that PA delegates some of its authority to KPA, the Regent shall determine the Assistant Receipt Treasurer at the relevant SKPD Unit.
- (5) The Assistant Revenue Treasurer at the SKPD unit as referred to in paragraph (4) is proposed by the head of the SKPD to the Regent through PPKD .
- (6) The Assistant Admission Treasurer as referred to in paragraph (5) is determined by a Regent's Decree.
- (7) Assistant Revenue Treasurer has duties and authorities in accordance with the scope of assignments determined by the Regent.
- (8) Assistant Admissions Treasurer as referred to in paragraph (7) at least include:
  - a. receive, save and deposit a certain amount of money in the context of implementing the regional revenue budget at the SKPD no later than 1 (one) working day, except for electronic transactions;
  - b. request proof of transactions for income received directly through RKUD;
  - c. verify and reconcile with the Bank as determined by the Regent;
  - d. examine the suitability between the amount of money received and the amount that has been determined;
  - e. administer and account for the Regional income it receives; and
  - f. prepare payment documents for the return of excess regional income.

- (9) Treasurer of Receipts and Treasurer of Admissions Assistants are administratively and functionally responsible.
- (10) The Revenue Treasurer is administratively responsible for making administrative accountability reports for receipts at the SKPD and submitted to the PA.
- (11) The Assistant Revenue Treasurer is responsible administratively by making an administrative accountability report for receipts at the SKPD unit and submitted to the KPA.
- (12) Revenue Treasurer is functionally responsible for making a functional accountability report for receipts at SKPD and submitted to PPKD as BUD.
- (13) The Assistant Receipt Treasurer is functionally responsible by making a functional accountability report for receipts at the SKPD unit and submitted to the Revenue Treasurer.
- (14) The Head of SKPD at the suggestion of the Revenue Treasurer may assign an AS Staff whose task is to assist the Revenue Treasurer to improve the effectiveness of regional revenue management.
- (15) AS Personnel tasked with assisting the Revenue Treasurer as referred to in paragraph (14) shall be determined by a Decree of the Head of SKPD.
- (16) The US employee assigned to assist the Admissions Treasurer in carrying out his duties and authorities in accordance with the scope of assignment determined by the head of the SKPD.
- (17) US employees who are tasked with assisting the Receiving Treasurer in carrying out their duties are responsible to the Receiving Treasurer.
- (18) US employees who are tasked with assisting the Receiving Treasurer are called Assistant Receipts Treasurer.

#### Article 22

In the event that the Receiving Treasurer /Auxiliary Receipt Treasurer is absent, then:

- a. if it exceeds 3 (three) days to a maximum of 1 (one) month, the assistant Receipt Treasurer/Receipt Treasurer is unable to provide a power of attorney to the appointed official to make deposits and the duties of the Receiving Treasurer/ auxiliary Receipt Treasurer on the responsibility of the Receiving Treasurer concerned. with the knowledge of the head of the SKPD;

- b. if it exceeds 1 (one) month to a maximum of 3 (three) months, an official Receiving Treasurer/Auxiliary Reception Treasurer must be appointed by the head of the SKPD and an official report of the handover shall be held; and
- c. If the receiving Treasurer/Auxiliary Reception Treasurer after 3 (three) months has not been able to carry out his duties, it is considered that the person concerned has resigned or resigned from his position as Adjunct Receiving Treasurer/Auxiliary Reception Treasurer and therefore a replacement is immediately proposed.

### Article 23

- (1) Regent stipulates a Expenditure Treasurer to carry out treasury duties in the context of implementing the expenditure budget and /or financing expenditures in SKPD and SKPKD at the suggestion of PPKD as BUD .
- (2) The Expenditure Treasurer as referred to in paragraph (1) is determined by a Decree of the Regent.
- (3) The Expenditure Treasurer as referred to in paragraph (1) has the following duties and authorities:
  - a. submit a request for payment using SPP UP, SPP GU, SPP TU, and SPP LS;
  - b. receive and store UP, GU, and TU;
  - c. make payments from the UP, GU, and TU that it manages;
  - d. refuse to pay orders from PA that are not in accordance with the provisions of the legislation;
  - e. examine the completeness of payment documents;
  - f. make administrative accountability reports to PA and functional accountability reports to BUD periodically; and
  - g. collect and deposit taxes in accordance with the provisions of the legislation.
- (4) In addition to the duties and authorities , as referred to in paragraph (3), the Expenditure Treasurer shall carry out other duties and authorities including:
  - a. perform reconciliation with the bank determined by the Regent;

- b. check cash periodically;
- c. receive electronic proof of transaction documents or physical documents from the bank;
- d. receive and deposit the return of shopping for corrections or results of internal and external inspections;
- e. prepare documents for receipt of deposit for the return of spending due to corrections or results of internal and external inspections; and
- f. implementation of the budget for financing expenditures in SKPD that carry out the function of BUD.

#### Article 24

- (1) In the event that PAmel delegates its authority to KPA, the Regent at the suggestion of the PPKD shall stipulate an Assistant Expenditure Treasurer.
- (2) The Assistant Expenditure Treasurer as referred to in paragraph (1) is determined by a Regent's Decree .
- (3) assistant Expenditure Treasurer as referred to in paragraph (1) is based on the following considerations:
  - a. budget size; and
  - b. span of control and/or location.
- (4) The Assistant Expenditure Treasurer as referred to in paragraph (1) has the following duties and authorities:
  - a. submit a request for payment using SPP TU and SPP LS;
  - b. receive and keep the delegation of UP from the Expenditure Treasurer;
  - c. receive and store TU from BUD;
  - d. carry out payments for the delegation of UP and TU that it manages;
  - e. refuse to pay orders from KPA that are not in accordance with the provisions of the legislation;
  - f. examine the completeness of payment documents;
  - g. collect and deposit taxes in accordance with the provisions of laws and regulations; and



- h. make an administrative accountability report to the KPA and a functional accountability report to the Expenditure Treasurer periodically.
- (5) In addition to the duties and authorities as referred to in paragraph (4), the assistant Expenditure Treasurer has other duties and authorities including:
- a. perform reconciliation with the bank determined by the Regent;
  - b. check cash periodically;
  - c. receive electronic proof of transaction documents or physical documents from the bank;
  - d. receive and deposit the return of expenditure for corrections or results of internal and external inspections in the current year; and
  - e. prepare a document for receipt of payment for the return of purchases due to corrections or results of internal and external inspections in the current year.

#### Article 25

- (1) Regent establishes a Special Treasurer at the Regional General Hospital as a special SKPD unit.
- (2) The special treasurer at the Regional General Hospital as referred to in paragraph (1) has the same duties and authority as the Expenditure Treasurer.
- (3) The Special Treasurer at the Regional General Hospital as referred to in paragraph (1) is called the Expenditure Treasurer and is determined by a Regent's Decree.

#### Article 26

- (1) The Assistant Expenditure Treasurer as referred to in Article 24 paragraph (1) is administratively responsible for carrying out his duties to the KPA.
- (2) Treasurer and Assistant Expenditure Treasurer are responsible administratively and functionally.
- (3) The Expenditure Treasurer is administratively responsible as referred to in paragraph (2) by making a report of administrative responsibility on the expenditure to the SKPD and forwarded to the PA.

- (4) Expenditure Treasurer is administratively responsible as referred to in paragraph (2) by making a report administratively accountable for expenditures on the SKPD unit and submitted to the KPA.
- (5) The Expenditure Treasurer is functionally responsible as referred to in paragraph (2) by making a functional accountability report. On the withdrawal to SKPD and submitted to PPKD as BUD.
- (6) assistant Expenditure Treasurer is functionally responsible as referred to in paragraph (2) by making a functional accountability report for expenditures in the SKPD unit and submitted to the Expenditure Treasurer.

#### Article 27

- (1) SKP Datasu sul Expenditure Treasurer may assign a US Employee whose task is to assist the Expenditure Treasurer to improve the effectiveness of the management of expenditures and / or financing expenditures.
- (2) ASN employees tasked with assisting the Expenditure Treasurer as referred to in paragraph (1) shall be determined by a Decree of the Head of SKPD.
- (3) The US employee assigned to assist the Expenditure Treasurer as referred to in paragraph (1) carries out the duties and authorities in accordance with the scope of assignment determined by the head of the SKPD.
- (4) US employees who assist the Expenditure Treasurer are responsible to the Expenditure Treasurer .

#### Article 28

- (1) Treasurer and the Spending Treasurer are prohibited from:
  - a. carry out trading activities, charter work, and sales of services;
  - b. act as guarantor for work activities and/or sale of services; and
  - c. save money in a bank or other financial institution in the personal name either directly or indirectly.
- (2) The prohibition as referred to in paragraph (1) also applies to the Assistant Receipt Treasurer,

Assistant Expenditure Treasurer and Special Treasurer.

- (3) Treasurer , Expenditure Treasurer, Assistant Expenditure Treasurer and Special Treasurer is carried out on activities, sub-activities, follow-ups , and /or other activities that are directly related to the implementation of the APBD .

#### Article 29

- (1) In the event that the Expenditure Treasurer/Auxiliary Expenditure Treasurer/Special Treasurer is absent, then:
  - a. if more than 3 (three) days up to 1 (one) month, then the Production Treasurer/Assistant Production Treasurer/Special Treasurer gives a letter of authority to the designated office to make payments and the duties of Production Treasurer/Assistant Production Treasurer/Special Treasurer on the responsibility of the Treasurer concerned with the knowledge of the head of SKPD;
  - b. if more than 1 (one) month to 3 (three) months, then the Head of SKPD appoints the Office of the Expenditure Treasurer/Assistant Expenditure Treasurer/Special Treasurer and made the handover event news; and
  - c. if more than 3 (three) months, then it is considered that the person concerned has resigned or resigned from the position as Treasurer of Expenditure/ Treasurer of Expenditure Assistant/ Special Treasurer and proposed a replacement.
- (2) Substitute Expenditure Treasurer/auxiliary Expenditure Treasurer/Special Treasurer as referred to in paragraph (1) letter c shall be stipulated by a Decree of the Regent.

#### Article 30

- (1) In order to carry out their duties, the Expenditure Treasurer, special Treasurer and/or assistant Expenditure Treasurer must have a checking account.
- (2) The checking account as referred to in paragraph (1) is in the name of the Expenditure Treasurer and a special Treasurer with a specimen of PA's signature and the Expenditure Treasurer.

- (3) The checking account as referred to in paragraph (1) is in the name of the assistant Expenditure Treasurer, with a specimen of KPA's signature and the assistant Expenditure Treasurer.

## CHAPTER V

### REGIONAL FINANCE IMPLEMENTATION AND ADMINISTRATION

#### Part One

#### Implementation Regulatory Framework and Regional Financial Administration

#### Article 31

- (1) Regional Revenues and Regional Expenditures are budgeted in the APBD and carried out through the Regional General Cash Account managed by the BUD.
- (2) In the event that Regional Revenue and Regional Expenditures as referred to in paragraph (1) in accordance with the provisions of the legislation are not carried out through the Regional General Treasury Account, the BUD shall record and ratify the said Regional Revenues and Expenditures .
- (3) PA/KPA, Receiving Treasurer/Expenditure Treasurer, and any person or entity that receives or controls regional money/wealth is obliged to carry out administration in accordance with the provisions of the legislation.
- (4) The official who signs and/or certifies documents relating to the evidence that forms the basis for receipts or expenditures for the implementation of the APBD is responsible for the material truth and the consequences arising from the use of the said evidence.
- (5) Material permission is permission for the use of the budget and the results achieved on the Burden of BD in accordance with the authority of the official concerned.
- (6) Regents and district officials are prohibited from making levies other than those specified in the Regional Regulations , unless otherwise specified in accordance with the provisions of the regulations .
- (7) Regional Apparatus Receipts which are Regional Revenues can not be used directly for expenditures , unless specified otherwise in

accordance with the provisions of the statutory regulations .

- (8) Every official is prohibited from taking actions that result in expenditures at the expense of the APBD if the budget to finance these expenditures is not available or not sufficiently available.
- (9) Every expenditure on APBD expenses as referred to in paragraph (8) is based on DPA and SPD or other documents that are equivalent to SPD.
- (10) Regents and regional apparatus are prohibited from spending on the burden of the Regional Budget for purposes other than those stipulated in the APBD.
- (11) In the context of implementing the APBD, the Regent determines the APBD Executing Officer as follows:
  - a. Officials who are authorized to sign the SPD;
  - b. Officials who are authorized to sign the SPM;
  - c. The official authorized to ratify the letter of responsibility;
  - d. Officials who are authorized to sign the SP2D;
  - e. Treasurer of Receipts and Treasurer of Expenditures;
  - f. Assistant Revenue Treasurer and Assistant Expenditure Treasurer;
  - g. Special Treasurer; and
  - h. Other officials in the context of implementing the APBD.
- (12) The APBD Implementing Officer as referred to in paragraph (11) is determined by a Regent's Decree.
- (13) The Regency's decision on the appointment of officials for the implementation of the APBD as referred to in paragraph (12) shall be made before the beginning of the budget year.

## Article 32

- (1) in accordance with the provisions of the legislation is not done through the RKUD, the recording of Regional Receipts is carried out after the BUD has confirmed the receipt report from the PA.
- (2) Regional Expenditure Manager in accordance with the provisions of the legislation is not done through the RKUD, the recording of Regional Expenditure is carried out after the BUD's

confirmation of the expenditure report from the PA .

- (3) Validation of documents related to the evidence that is the basis of receipt or expenditure on the implementation of the APBD, is done through a review of the completeness of the report documents in accordance with the provisions of regulations and legislation .

### Article 33

an office for the implementation of the APBD in the event of organizational changes, mutations, or obstacles, the Regent shall appoint an office for the implementation of the APBD which is done in the budget .

## Part Two

### IMPLEMENTATION AND ADMINISTRATION

#### REGIONAL GENERAL CASH

### Article 34

- (1) PPKD as BUD is obligated to administer any regional money /wealth received and /or in its control in accordance with statutory regulations .
- (2) PPKD as BUD opens a Regional General Cash Account (RKUD) at a sound commercial bank.
- (3) The administration of the regional general treasury is carried out by BUD and other related parties , in particular the Revenue Treasurer, Assistant Revenue Treasurer, Expenditure Treasurer, special Treasurer and Assistant Expenditure Treasurer in accordance with the provisions of the legislation .
- (4) The implementation of the administration of the Regional General Treasury as referred to in paragraph (3) includes:
  - a. opening of RKUD;
  - b. opening of an Operational Account;
  - c. opening of SKPD Accounts;
  - d. placement of Cash in Short-Term Investments;
  - e. administration by the Regional General Treasurer; and
  - f. reporting by the Regional General Treasurer.
- (5) The opening of the Regional General Treasury Account as referred to in paragraph (4) letter a with the following provisions:

- a. The Regent in managing regional finances appoints a sound commercial bank to accommodate the RKUD.
- b. A sound commercial bank is a commercial bank in Indonesia that is safe/sound according to the provisions of the legislation.
- c. The appointment of a bank as referred to in letter a to be used to store the Regional General Treasury, the Regent must also consider the following matters:
  1. the selected bank must have a good track record;
  2. the selected bank must also have good and adequate services; and
  3. provide economic, social benefits, increase regional income and/or increase welfare and/or public services.
- d. Good track record as referred to in letter c number 1, among others, has never been involved in customer fraud cases or other cases that harm customers.
- e. The appointment of a Commercial Bank as the holder of the RKUD is followed up with a Cooperation Agreement between the PPKD as the BUD and the official of the commercial bank concerned.
- f. The Cooperation Agreement as referred to in letter e shall at least contain:
  1. the type of service received;
  2. mechanism for disbursement and distribution of funds;
  3. transfer of receipts and account balances;
  4. interest receipts/giro services/profit sharing;
  5. payment of compensation for services;
  6. sanctions for services that are not in accordance with the agreement;
  7. the obligation to submit reports; and
  8. dispute resolution procedures.
- g. The Regional General Treasurer shall open a Regional General Cash Account at a Commercial Bank appointed by the Regent.
- h. The Regional Government has the right to obtain interest and/or current accounts/other similar returns on funds deposited with banks

based on the prevailing interest rate and/or current account services.

- i. Interest and/or demand deposits/other similar yields obtained by the Regional Government are Other Legitimate Regional Original Income.
  - j. The service fee provided by the bank is based on the provisions applicable to the bank concerned.
  - k. The service fee as referred to in letter i is charged to regional expenditure.
- (6) The opening of an Operational Account as referred to in paragraph (4) letter b is as follows:
- a. BUD can open a revenue and expense account to support the smooth implementation of regional revenue and expenditure operations at a bank that is the same as the RKUD holding bank appointed by the Regent.
  - b. BUD can open several operational revenue accounts in accordance with the need to simplify the mechanism for regional revenue receipts.
  - c. BUD opens an operating expense account.
  - d. In the event that distribution of Regional Revenue is required to a certain Commercial Bank account, the BUD may open a Regional Revenue account at a certain Commercial Bank after obtaining approval from the Regent.
  - e. Book-entry of funds from the receiving account and /or disbursement account at a Commercial Bank to the Regional General Treasury Account or vice versa, is carried out on the orders of the Regional General Treasurer.
  - f. The book- entry order by the Regional General Treasurer as referred to in letter e is set forth in the Cooperation Agreement between the BUD and the responsible official at the bank concerned.
  - g. implementation provisions related to operating accounts of receipts are as follows:
    - 1. Revenue operational accounts are operated to receive direct regional revenue deposits that are not through the Revenue Treasurer and/or receive revenue deposits made by the Revenue Treasurer; and
    - 2. account is operated as an account with a zero balance , all of which must be deposited into the Regional General



Treasury Account at least once a day at the end of the working day as stipulated in the PKS between the Regional General Treasurer and the relevant Commercial Bank.

- h. Provisions for implementing an inter - related expenditure operational account are as follows :

- 1. operating expense account is operated as an account used to finance the activities of the Regional Government in accordance with the expenditure plan.

- 2. account as referred to in number 1 is for the implementation of expenditures paid directly to third parties through the LS mechanism and also for the provision of UP, replacement of Inventory Money ( GU ) to the Expenditure Treasurer and the provision of TU to the Expenditure Treasurer and Assistant Expenditure Treasurer.

- (7) SKPD Account Opening as referred to in paragraph (4) letter c with the following provisions:

- a. To make the service of implementing cash receipts and disbursements closer to the SKPD level, the BUD opens a bank account in the name of the Receipt Treasurer/Auxiliary Receipt Treasurer and Expenditure Treasurer/SKPD Assistant Expenditure Treasurer at the same bank as the RKUD in accordance with the need to facilitate the mechanism for receiving regional revenues and regional expenditures.
- b. BUD can open several SKPD revenue accounts as needed to facilitate the mechanism for regional revenue receipts.
- c. BUD opens SKPD spending accounts to facilitate the mechanism for implementing regional expenditures.
- d. In the event that regional revenue distribution requires a certain Commercial Bank account, the Regional General Treasurer may open an SKPD Assistant Receipt Treasurer/Receipt Treasurer account at the said bank after obtaining approval from the Regent.

- e. The SKPD revenue account is used to accommodate regional revenues which are the authority of the SKPD concerned.
  - f. At the end of the working day, the balance in the SKPD receiving account must be fully deposited into the Regional General Treasury Account by the Receiving Treasurer.
  - g. The SKPD acceptance account is opened in the name of the SKPD Receipt Treasurer.
  
  - h. The SKPD expenditure account is used for money management that will be used as SKPD expenditures, such as inventory money and additional inventory funds managed by the SKPD Expenditure Treasurer.
  - i. The SKPD expenditure account is opened in the name of the SKPD Expenditure Treasurer or SKPD Assistant Expenditure Treasurer.
- (8) Placement of cash in short-term investments as referred to in paragraph (4) letter d with the following conditions:
- a. In cash management, unused regional money can be optimized and allocated for short -term investments .
  - b. Short-term investment as referred to in letter a is an investment that can be immediately traded/disbursed , intended for cash management with low risk and held for less than 12 (twelve) months.
  - c. Short-term investments as referred to in letter (b) include time deposits with maturities of 3 (three) months to 12 ( twelve ) months which can be extended automatically , purchases of short-term Government Securities (SUN) and Bank Indonesia Certificates (SBI) with the following conditions:
    - 1. Deposits are a type of savings service that is usually offered by banks to the public.
    - 2. Deposits also have certain requirements, one of which has a certain time period in which the money in it cannot be withdrawn by the customer.
    - 3. Fees from deposits are deposit interest which is usually higher than ordinary savings.
    - 4. Regional Governments place regional treasuries in the form of deposits at banks

designated as RKUD placements that become Perception Banks or Regional Development Banks.

5. In order to guarantee regional financial liquidity, Regional Government Deposits must be partially or fully withdrawn to the Regional General Treasury Account by the BUD at any time required.
  6. Sovereign Debt Instruments are securities in the form of debt acknowledgments that are guaranteed payment of interest and principal by the Republic of Indonesia according to their validity period.
  7. Government Bonds are used by the Central Government, among others, to finance the APBN deficit and to cover short-term cash shortages in one fiscal year consisting of State Treasury Bills and Treasury Bills with a maturity of up to 12 months with discounted interest payments.
  8. Government Bonds with maturities of more than 12 (twelve) months with coupons and/or interest payments at a discount.
  9. Bank Indonesia Certificates are securities issued by Bank Indonesia in recognition of short term debts of 1 (one) to 3 (three) months with a discount/interest system.
  10. The interest rate applicable to each sale of Bank Indonesia Certificates is determined by a market mechanism based on an auction system.
- d. The process of placing cash in short-term investments is carried out through the following steps:
1. Local governments can make short-term investments as long as they do not interfere with regional financial liquidity, regional tasks, and the quality of public services;
  2. Before allocating regional general cash into short-term investments, the BUD must first ensure that the funds used are funds that will not be used in the near future ( *idle cash* );
  3. BUD prepares a plan for placing funds in short-term investments to the Regent;
  4. This plan includes the amount of funds to be invested and the investment options along with the reasons and results of the analysis of the investment selection ;

5. Based on the fund placement plan proposed by BUD for the short-term investment plan, the Regent determines the type of short-term investment selected by issuing a Regent's Decree;
  6. Based on the Decree of the Regent as referred to in number 5, the BUD issues a BUD Book-entry Order which orders the transfer of funds from the regional general treasury into the selected investment; and
  7. Short-term investments must be deposited into RKUD no later than December 31.
- (9) The administration by BUD as referred to in paragraph (4) letter e is as follows:
- a. PPKD as BUD performs the administration of all regional revenues and regional expenditures from the RKUD .
  - b. administrative process by BUD contains information , data flow, as well as the use and presentation of documents that are carried out electronically.
  - c. Acceptance of RKUD as referred to in letter a, with the following provisions:
    1. Based on the Edited Memorandum or Other Proof of Receipt , BUD records it in the General Cash Book on the receipt side in the date column and the proof number column ;
    2. BUD identifies the type and code of the income account; and
    3. BUD records the transaction value in the Amount column in the General Ledger .
  - d. The issuance of RKUD as referred to in letter a, with the following provisions:
    1. document for each expenditure of money from the RKUD . The issuance of the SP2D is based on the payment order document issued by the PA/KPA; and
    2. Each expenditure from the RKUD, the BUD records in the General Heads Book the expenditure risk column, date column and proof number column .
- (10) Reporting by BUD as referred to in paragraph (4) letter f with the following provisions:
- a. The reporting process by BUD contains information, data flow, as well as the use and

presentation of documents that are carried out electronically.

- b. BUD makes a report on the Regional General Treasury which is under its management.
  - c. The BUD submits a report on the regional general treasury to the Regent through the Regional Secretary.
  - d. The documents produced by the administration and evidence of transactions in the regional general treasury will be used as the basis for making BUD reports.
  - e. The BUD report as referred to in letter d is prepared in the following forms :
    - 1. Daily Cash Position Report (LPKH); and
    - 2. Bank reconciliation on daily cash position.
  - f. Reports are made every day and submitted every first working day of the week to the Regent or can be submitted as needed.
  - g. BUD makes the S P2D Register that has been issued which is automatically obtained from the integrated regional financial management application system .
- (11) The Regional General Cash Administration documents as referred to in paragraph (3) are listed in Appendix I which is an integral part of this Regent's Regulation.

### Part Three

## IMPLEMENTATION AND ADMINISTRATION CASH TRANSITORS

### Article 35

- (1) Transitory cash management is the management of non-budgetary cash received (transit) to be deposited in a designated third party account.
- (2) General provisions related to transitory cash administration are as follows:
  - a. The types of transitory cash, among others:
    - 1. Central Tax levied by the Expenditure Treasurer, assistant Expenditure Treasurer and/or other special Treasurer in accordance with the laws and regulations of each Regional Government transaction with third parties such as Article 21 PPh, Article 22 PPh, Article 23 PPh and/or VAT;

2. Employee salary deductions such as mandatory contributions for Wage Recipients including the Regent, DPRD, ASN, Village Head/Village Apparatus and Other Employees, Tapera participant savings, Article 21 Income Tax, Taspen, health insurance contributions, work accident insurance contributions and death benefits;
  3. Security deposit and/or Advance Deposit provided by a third party to the Regional Government in carrying out a job that has a risk of failure in its implementation or other guarantees in accordance with the provisions of the legislation.
  4. The security deposit as referred to in number 3 includes, among other things, job security deposit, maintenance deposit, billboard unloading security deposit, and other guarantees.
  5. In the event that there is a work failure or other causes that result in the work not being able to be carried out, the security deposit as referred to in number 4 belongs to the employer, in this case the Regional Government.
  6. Other types of transitory cash in accordance with the provisions of the legislation.
- b. The castle management as referred to in paragraph (1) is carried out as part of regional expenditure and/or regional income transactions so that the basis for recording it uses documents that are not separated from the completeness of the transaction documents.
  - c. Receipts of historical cashiers are treated as payables in third party accounting accounts.
  - d. ( PFK) and do not affect SILPA so they are not reported in the budget realization report but the information is presented in the balance sheet as P FK payables and is reported in the cash register in the accounting activity section of the accounting accounting standard.
  - e. Transitory cash receipts, even though they add to the Regional Treasury, may not be used for shopping operations because within a certain

period of time they must be paid to third parties.

- f. Regarding transitory cash in the form of collateral, there are several provisions as follows:
    1. In the event that the third party does not carry out its obligations under the contract , the Regional Government can execute and recognize the security deposit as Regional Income in the form of Other Legitimate Regional Original Income.
    2. Regional income sourced from third party guarantees that do not carry out their obligations according to the contract, is used to finance the work that is the obligation of the third party in achieving the performance targets of the stipulated SKPD sub-activities.
  - g. implementation of the management of transitory cash receipts and transitory cash issuance is carried out by B U D, Expenditure Treasurer and/or assistant Expenditure Treasurer.
  - h. The transitory cash administration process contains information , data flow , as well as the use and presentation of documents that are carried out electronically .
- (3) The transitory cash management at the Expenditure Treasurer/ Auxiliary Expenditure Treasurer is as follows:
- a. Expenditure Treasurer/Auxiliary Expenditure Treasurer/Special Treasurer in accordance with statutory regulations as a taxpayer in accordance with statutory regulations , must collect taxes on shopping payments through UP/GU/TU/LS.
  - b. Treasurer / Auxiliary Expenditure Treasurer/Special Treasurer as a mandatory tax collector in accordance with statutory regulations and is required to submit all tax receipts collected in the State Treasury account.
  - c. The collection and payment of taxes as referred to in letter b , the Expenditure Treasurer/Auxiliary Expenditure Treasurer/Special Treasurer as the obligation to collect taxes in accordance with statutory regulations shall make a record in the tax book.

(4) Management in the Proxy of BUD with the following conditions:

- a. Transitory cash attached to the transaction is transitory cash deposit for tax deductions and other deductions from spending using the LS mechanism made directly by the bank .
- b. Transferring the shopping book to a third party account or other acceptor account , the bank performs a transitory cash book-entry from the RKUD to the designated destination account.

c. deposit management consists of:

1. Refunding of Money is regulated as follows : -----

- a) Guarantee Money is deposited by a third party, namely the provider of goods/services to the RKUD account.
- b) provider of goods/services after completing all of its obligations to the Regional Government.
- c) The disbursement of the security deposit is carried out by means of a Letter of Intent of BUD which contains:
  - 1) Disbursement Order;
  - 2) Amount of Security Deposit to be disbursed;
  - 3) The beneficiary and the intended account number; and
  - 4) Attached by a Certificate stating that the provider of goods/services has completed its obligations.

2. Guaranteed money is regulated as follows : -----

- a) In the event that a third party does not carry out its obligations under the contract, the security deposit is not returned to the third party.
- b) The Regional Government funds the obligations of third parties by using the guarantee money that is formulated in the relevant SKPD programs, activities and sub-activities.
- c) PPKD reclassifies to other legitimate Regional Original Income for the security deposit which was previously recorded as a third party debt.



Part Four  
 PREPARATION OF BUDGET IMPLEMENTATION  
 DOCUMENTS  
 SKPD (DP A -SKPD)

Article 36

- (1) The Budget Implementation Document for Regional Apparatus Work Units, hereinafter abbreviated as DP A - SKPD, is a document that contains income plans , expenditure plans, and detailed financing plans to sub-details of objects accompanied by a realization plan that is used as the basis for budget implementation.
- (2) The preparation of DP A - SKPD contains information, data flow, as well as the use and presentation of documents electronically.
- (3) The implementation of the A - SKPD DP Drafting Announcement is as follows : \_ \_ \_ \_ \_
  - a. After the stipulation of the Regent's Regulation on the Elaboration of the APBD, the PPKD shall submit a notification letter to the Head of SKPD to prepare and submit the draft of the D P A - SKPD .
  - b. The notification letter as referred to in letter a is submitted to the Head of SK P D no later than 3 (three) days after the Regent's Regulation concerning the elaboration of the APBD is enacted.
  - c. The notification letter as referred to in the security letter - at least contains - matters that each head of SKP D needs to pay attention to in preparing the Draft DP A - SKPD include :
    1. SKPD revenues, expenditures, and financing that will be used as the basis for implementing the budget by PA;
    2. The planned income to be collected and received by the SKPD in the planned budget year;
    3. The targets to be achieved, the functions, programs, activities, sub-activities and budgets provided;
    4. Planned receipts and expenditures of financing;
    5. Fund withdrawal plan for each SKPD;
    6. A - SKPD to PPKD is no later than 6 (six ) working days from the issuance of the

notification letter, to be verified by TAPD ;  
and

7. The deadline for determining the DP A - SKPD Draft.
- (4) Implementation of Compilation of DP A - SKPD Plans with the following provisions : \_ \_ \_ \_ \_
- a. The Head of SKPD prepares the draft DP A - SKPD based on the bupati 's notification letter and submits the draft DP A - SKPD which has been prepared to the PPKD no later than 6 (six) days after the notification letter is received.
  - b. The draft DP A -SKPD as referred to in letter a includes:
    1. A - SKPD Summary Draft with the stipulation that the form used to compile a DP A - SKPD summary whose data is sourced from the accumulated total income by account, group and type filled in DP A - SKPD income, accumulated total spending by unit, group , and type of expenditure filled in DP K PD and S Expenditure a the amount of receipts and expenditures of Financing which is entered in the DPA of Financing;
    2. DPA-Revenue SKPD draft provided that the form used to compile DPA-Revenue SKPD in the planned budget year is detailed according to groups, types, objects, details of objects and sub-details of income objects;
    3. DPA-Shopping SKPD with the stipulation that the form used to compile DPA-Belanja SKPD in the planned budget year, which contains the amount of Expenditure by group and type of expenditure from each SKPD program, activity and sub-activity quoted from each DPA- SKPD Expenditure Details ;
    4. Draft DPA-Details of SKPD Expenditures provided that the form used to compile DPA-Details of SKPD Expenditures in the planned budget year, which contains the amount of Expenditure by group, type, object, details of objects and sub-details of objects from each program, activity and sub SKPD activities; and
    5. DPA-Financing SKPD draft provided that the form used to compile DPA Financing receipts and SKPD Financing expenditures

in the planned budget year, which contains the amount of Financing receipts and Financing expenditures according to group, type, object, details of objects and sub-details of objects of Financing receipts and financing expenditures.

- (5) Pen y a m p a i a n R a n c a n g a n DP A - SKPD d a n V e r i f i k a s i DP A -SKPD with the following provisions:
  - a. After receiving the DP A - SKPD draft, the PPKD submits the DP A - SKPD draft to the TAPD for verification.
  - b. TAPD verifies the draft A - SKPD DP no later than 6 ( six) days after the receipt of the DP A - SKPD Draft . Verification of the DP A -SKPD design using verification instruments, including:
    1. unit price determined by the Regent based on the statutory regulations ;
    2. Shopping standard analysis;
    3. Regional Property Needs Plan (RKBMD);
    4. standards are in accordance with statutory provisions; and/or
    5. guidelines for central transfer funds and /or special autonomy funds .
  - c. Based on the results of the TAPD verification of the DPA-SKPD draft, the SKPD makes improvements and submits the results of the improvements to the TAPD.
- (6) PPKD ratifies DP A - SKP Data on the draft DP A - SKPD which has received approval from the Regional Secretary.
- (7) The DPA SKPD document as referred to in paragraph (1) is listed in Appendix II which is an integral part of this Regent's Regulation.

#### Part Five

### PREPARATION OF CASH BUDGET

#### Article 37

- (1) The Cash Budget is an estimate of inflows sourced from receipts and an estimate of cash flow to manage the availability of sufficient funds to fund the type of APBD in each period.
- (2) Breastfeeding n an cash budget is done as follows:
  - a. PPKD as BUD compiles the Regional Government Cash Budget to regulate the

availability of funds in funding expenditures in accordance with the withdrawal of funds listed in the SKPD DPA .

- b. The Regional Government cash budget as referred to in letter a contains the estimated realization of regional revenues and monthly regional expenditure plans whose data comes from the compilation and synchronization of the SKPD cash budget.

- (3) Compilation of the estimated cash inflows to the local government budget, calculated based on the sub- detailed revenue plan for revenue objects and the financing receipt plan for each month based on the estimated time of realization of cash receipts in the DP A -SKPD and the SKP D cash budget .
- (4) The results of the calculation of the revenue plan for each sub-object of income and financing receipts are recorded in a cash inflow budget document that contains the total budgeted income and financing receipts for one year and a monthly revenue plan.
- (5) The preparation of an external cash flow estimate in the regional government budget, calculated based on the detailed sub- object expenditure plan each month based on the implementation time of the sub-activities in the A-SKPD DP and SKPD budgets and the payment mechanism for sub-activity expenditures and the monthly financing expenditure plan based on the predetermined expenditure budget.
- (6) , the sub -details of the object of expenditure and the expenditure of financing , are recorded in a cash -out budget document which contains the total estimated expenditure and financing expenditure for one year and the monthly expenditure plan.
- (7) The cash budget that has been approved by PPKD is used as the basis for compiling the SPD.
- (8) The compilation of the r ank a smemuati n formation, flow t a, as well as the use and presentation of the document is done electronically.
- (9) Implementation of the Preparation of the Cash Budget with the following conditions:

- a. The head of the SKPD prepares the S KPD cash budget based on the D P A - SKPD and the schedule for the implementation of its activities.
  - b. The SKPD Head submits the SKPD cash budget to the BUD Proxy no later than 3 (three) days after the DP A - SKPD is ratified.
  - c. The attorney for the BUD shall verify the cash budget of the SKPD pa 1 in 2 (two) days from the receipt of the Cash Budget from the SKPD.
  - d. The power of the BUD in verifying the SKPD Kas Budget by using verification instruments, including:
    1. Synchronization of estimated receipts in DP A -SKPD; and
    2. Synchronization of the schedule for the implementation of funds locating the plan for withdrawal of funds in DP A - SKPD .
  - e. Based on the verified SKPD Cash Budget, the BUD Proxy prepares a draft regional government cash budget.
  - f. The proxies of the BUD submit the draft local government cash budget to the PPKD as the BUD.
  - g. PPKD as BUD ratifies the draft regional government cash budget submitted by the BUD's attorney no later than 1 (one) day after receiving the regional government cash budget draft document.
- (10) The Cash Budget Document as referred to in paragraph (1) is contained in Appendix III which is an integral part of this Regent's Regulation.

## Part Six

### SPD

#### Article 38

- (1) SPD is a document stating the availability of funds as the basis for issuing SPP for the implementation of the APBD.
- (2) PPKD issues SPD by considering the following :
  - a. Regional Government Cash Budget;
  - b. Availability of funds in the Regional General Treasury; and
  - c. Scheduling of payment for the implementation of the budget listed in the DPA SKPD.

- (3) The said SPD is prepared by the BUD Proxy and submitted to the PPKD for signature, with the following conditions:
  - a. SPD as the basis for payment requests according to the needs of the SKPD or SKPD unit periodically.
  - b. For the payment of emergency response needs for disasters, social conflicts , and/or extraordinary events, PP K D as BUD can make changes to the SPD or equivalent documents originating from the budget set by DPA-SKPD which carries out the function of SKPKD .
  - c. PPKD as a BUD may make changes to the SPD if there are the following conditions:
    1. Availability of funds in the RKUD that does not match the estimated revenue in the cash budget; or
    2. Changes in the schedule for implementing sub-activities due to emergencies include urgent needs.
    3. Changes to the SPD become the basis for the next payment request a .
  - d. The preparation and issuance of the SPD contains information, data flow, as well as the use and presentation of documents that are carried out electronically.
- (4) Implementation of SPD Preparation with the following conditions:
  - a. The BUD proxies prepare the draft S P D based on the local government treasury budget ;
  - b. The BUD's attorney submits the draft SPD to the PPKD as BUD for approval; and
  - c. The BUD 's power of attorney conveys the SPD which has been approved to the Head of the SKPD .
- (5) The SPD document as referred to in paragraph (1) is listed in attachment IV which is an integral part of this Regent's Regulation.

#### Seventh Part

#### RECEIVING AND DEPOSIT REVENUE

## Article 39

- (1) Regional Revenues are all areas that are recognized as an addition to the value of net wealth for the period of the relevant fiscal year .
- (2) The recognition of regional income as referred to in paragraph (1) requires the implementation and administration of regional income.
- (3) The implementation and administration of regional revenue as referred to in paragraph (2) includes the administration of determination, receipt of income from third parties, deposit of income to RKUD, handling through the books of the Treasurer of Receipts , the accountability of the Treasurer of Receipts/Assistant Treasurer of Receipts.
- (4) The revenue management stage as referred to in paragraph (3) contains information , data flow, and the use of documents done electronically .
- (5) Administration of income at the stage of determination , receipt of income to deposit of income as referred to in paragraph (3), with the following provisions:
  - a. All Regional Revenues are budgeted in the Regional Budget and deposited through the Regional General Treasury Account (RKUD).
  - b. In the event that the Regional Revenue in accordance with the provisions of the legislation is not carried out through the RKUD, the BUD shall ratify and record the Regional Revenue.
  - c. The Revenue Treasurer shall deposit all receipts into the General Treasury Account within 1 ( one ) day at the latest. In the event that the geographical conditions of the area are difficult to reach by means of communication, transportation, and the limitations of financial services, as well as other objective conditions, the deposit of receipts may exceed 1 ( one ) day as stipulated in the Regent 's Regulation.
  - d. Each receipt must be supported by complete and valid proof of deposit. Proof of acceptance may include electronic documents.
  - e. Deposits of the recipient of the revenue share are made in cash and /or non-cash. Deposit receipts of income using a deposit receipt.
  - f. The deposit is considered valid after the BUD Proxy receives a credit note or other equivalent document.

g. The Receiving Treasurer is prohibited from keeping money, checks, and/ or securities in his possession :

1. more than 1 (one) day except in the case of geographical conditions where the area is difficult to reach by communication, transportation, and limited financial services, as well as other objective conditions; and/or
2. On a personal behalf.

#### Article 40

- (1) , group, type, o b jek, rinciano b jek and subrinciano b jek .
- (2) Regional Income based on groups includes Regional Natural Income, Transfer Income and Other Legal Regional Income .
- (3) Based on the nature and procedure of collection/payment of regional income, can be distinguished among others:
  - a. Income collected based on the determination of the Regent; and/or
  - b. Self -paid income by the taxpayer (without stipulation).
- (4) Based on the nature and procedure of collection/payment of regional revenue, the administration of regional revenue is carried out as follows:
  - a. The administration of the income collected after the determination by the Regent, is based on the Decision Letter document in accordance with the type of income regulated by state regulations and legislation .
  - b. The administration of income paid for by the taxpayer himself (without any determination) is based on documents/proof of receipt in accordance with the type of income regulated in the laws and regulations.
  - c. Administration of regional income , based on documents/evidence includes :
    1. Regional Tax Assessment Letter (SK P -D);
    2. Regional Levies Determination Letter (SK R -D);
    3. Regional Tax Payment Letter (SSPD);
    4. Regional Tax Return (SPPD);



5. Underpaid Regional Tax Assessment Letter (SKPDKB);
  6. Regional Tax Assessment Letter for Additional Less Pay (SKPDKBT);
  7. Regional Tax Overpayment Assessment Letter (SKPDLB);
  8. Proof of Payment (IBBS);
  9. Certificate of Deposit (STS);
  10. Credit Note from Bank;
  11. Agreement letter;
  12. Other legal determination documents in accordance with the provisions of laws and regulations;
  13. The results of court decisions that are permanent; and/or
  14. Other valid evidence in accordance with the provisions of laws and regulations.
- d. Receipts Treasurer/Auxiliary Receipts Treasurer in depositing income receipts can be made in cash and non-cash, in the following ways :
1. Payment of revenue receipts in cash is proven by the issuance of a letter of deposit or legal evidence and by the Revenue Treasurer documented in the STS Register.
  2. Deposit receipts of income in a real way is evidenced by evidence of notification/credit note/other electronic media.
- e. The deposit of regional revenue receipts from the Receipt Treasurer/auxiliary Receipt Treasurer, is considered valid after the BUD Proxy receives a notification/credit note/other electronic media.
- (5) The scope of the type of income that is managed by the Receipt Treasurer/Auxiliary Revenue Treasurer is adjusted to the authority of the Receipt Treasurer and the duties/functions of SKPD and SKPKD, as follows:
- a. Treasurer of Receipts in the SKPD yngelilitugas and new ewelinpelilis for the Regions ;
  - b. the SKPD Revenue Treasurer who has the duties and authority to manage regional retributions;
  - c. The SKPD Receipts Treasurer who will carry out the functions of BUD , among others:

1. The Results of Wealth Management are only legalized ; \_ \_ \_ \_ \_
  2. L a i n - l a i n P e n d a p a t a n A s l i D a e r a h valid;
  3. T r a n s f e r Central Government;
  4. T r a n s f e r Local Government;
  5. H i b a h;
  6. Emergency Fund; and/or
  7. Other income in accordance with statutory provisions;
- d. SKPD Revenue Treasurer who carries out the BUD function as referred to in letter c except for BLUD revenue and BOS fund grant income;
  - e. BLUD revenue as referred to in letter d is managed by the BLUD Treasurer; and
  - f. BOS fund grant income as referred to in letter d is managed by the BOS Treasurer.

#### Article 41

Stages of Determination of Income with the following provisions : \_ \_ \_

- a. In the context of collecting regional income, the Regent or official who is given the authority to issue a document for determining regional income.
- b. Documents for determining regional income as referred to in letter a can be in the form of:
  1. Regional Tax Assessment Letter (SK P -D);
  2. Regional Levies Determination Letter (SK R -D);
  3. Regional Tax Return (SPPD);
  4. Underpaid Regional Tax Assessment Letter (SKPDKB); and/or
  5. legal determination documents in accordance with the provisions of the laws and regulations .
- c. Underpaid Regional Tax Assessment (SKPDKB) as referred to in letter b number 4 is a tax assessment letter that determines the amount of the tax principal, the amount of tax credit, the amount of the underpayment of the tax principal,

the amount of administrative sanctions, and the amount of tax still to be paid.

- d. The regional income determination document as referred to in letter b is submitted to the taxpayer/required levy as the basis for payment and to the revenue treasurer/assistant Revenue Treasurer as the basis for collection.
- e. The collection of regional income can be carried out by a collecting officer appointed by the PA/KPA.
- f. Revenue Treasurer / Assistant Revenue Treasurer validates and verifies revenue receipts based on the determination document.

#### Article 42

Stages of collection of income with the following conditions :

- a. Collection of regional income is conducted manually, electronically, system notification digitally and /or other electronic media .
- b. Steps for collection of receivables as referred to in letter a are as follows:
  1. Collecting officers based on the income determination documents and invoices make collections to third parties
  2. Billing to third parties is carried out according to the schedule stated in the income determination document.
  3. Third parties are taxpayers, levies obligatory, and parties who make income payments in accordance with the provisions of laws and regulations to the Regional Government.
  4. The billing process is done manually as follows :
    - a) The collection officer submits the income determination documents and invoices to third parties;
    - b) The income determination document submitted to a third party is evidenced by a receipt signed by a third party; and/or
    - c) The collection officer delivers the receipt of the document to the Treasurer of Receipts/Assistant Treasurer of Receipts and PPK-SKPD.
  5. The billing process via electronic mail is done in the following ways :

- a) The collection officer sends the income collector's electronic letter to a third party, and/or
  - b) PP K -SKPD and the Treasurer of the receipt of the electronic letter of income collection .
6. The billing process through the digital system is carried out automatically according to the schedule by sending notifications or other media electronically to third parties who have an obligation to pay regional revenues.

#### Article 43

Stages of Revenue Receipt with the following conditions:

- a. Revenue receipts through the Receipts Treasurer/ Auxiliary Receipts Treasurer in cash , are carried out under the following conditions:
  - 1. Based on the income determination document and/or bill of lading, the third party shall deposit its obligations to the Receiving Treasurer/Auxiliary Receipt Treasurer.
  - 2. The Receipt Treasurer/Auxiliary Receipt Treasurer validates by examining the suitability between the amount of money received and the amount that has been determined in the determination document.
  - 3. Upon receipt of the said revenues , the Receipt Treasurer / Auxiliary Receipt Treasurer shall issue a Receipt Receipt and submit it to a third party.
- b. Receipt of income through the account of the Receipt Treasurer/Auxiliary Receipt Treasurer in a non-cash manner, is carried out under the following conditions:
  - 1. Receipts Treasurer/Auxiliary Receipts Treasurer receives a credit note / bank notification of receipt of income .
  - 2. The Receipt Treasurer/Auxiliary Receipt Treasurer validates the receipt as follows:
    - a) Examining credit notes/banking notifications; and/or
    - b) Perform verification to find out the conformity between the amount of money received and the amount that has been determined in the determination document.

- c. Regional revenue through the non-cash account of the Receipt Treasurer/Auxiliary Receipt Treasurer is considered valid after the Receipt Treasurer/Auxiliary Receipt Treasurer validates.
- d. Receipt Treasurer/Auxiliary Receipt Treasurer shall provide proof of receipt to third parties who have made payments.
- e. Non-cash receipts of income to RKUD are carried out by:
  - 1. Receipts Treasurer/Receipt Treasurer Assistant to receive credit notes/banking notification from RKUD as SKP D revenue receipts ; and
  - 2. Receiving Treasurer/Auxiliary Receipt Treasurer validates as follows .
- f. Observing credit notes or banking notifications on receipts of income received directly from the RKUD.
- g. notification/notification is not automatically informed, the Receipt Treasurer is obliged to request proof of the transaction for the receipt of income received directly from the RKUD.
- h. Verification to test the suitability between the amount of money received and the amount that has been set.
- i. The non-cash receipt of regional income to RKUD is considered valid after the Receipt Treasurer/Auxiliary Receipt Treasurer validates.
- j. Non -cash income receipts can be made through transfers from third party accounts and /or through online payment channels provided by payment service providers ( P JP ) from bank and non- bank financial institutions . bank.
- k. *Online payment in the form of Electronic transaction Process ( ETP) mechanism, including: a g e n b a n k i n g , m o b i l e / p h o n e b a n k i n g , c a r b a n k i n g , A n j u n g a n T u n a i M a n d i r i ( A T M ) , i n t e r n e t b a n k i n g , Q R I S / B a r c o d e , t a p p i n g , E l e c t r o n i c D a t a C a p t u r e ( E D C ) , C a s h M a n d a t e S y s t e m ( C M S ) a n d o t h e r e l e c t r o n i c - b a s e d t r a n s a c t i o n s .*
- l. , the Receiving Treasurer/ Auxiliary Receipt Treasurer conducts periodic reconciliations with the Bank.

- (1) Stages of Income Deposit with the following conditions:
  - a. In the event that income is received in cash, the Receiving Treasurer/Auxiliary Receipt Treasurer is required to deposit the cash receipts into the RKUD no later than 1 (one) day, unless the geographical conditions of the area are difficult to reach with communication, transportation, and limited financial services, as well as other objective conditions.
  - b. In the event that the receipt of income enters through the account of the Receiving Treasurer / Auxiliary Receipt Treasurer, the Receiving Treasurer/ Auxiliary Receipt Treasurer shall be required to transfer the books of the intended andim revenue receipt to the RKUD account no later than 1 (one) day.
- (2) Documents for Revenue Receipt and Deposit as referred to in Article 42 and Article 43 paragraph (1) are contained in Appendix V which is an integral part of this Regent's Regulation.

## Seventh Part

### RECEIVING TREASURE BOOKING

#### Article 45

- (1) In the administration of regional income, the Receipt Treasurer/Auxiliary Revenue Treasurer must exercise control over the receipt and deposit of regional income under their authority.
- (2) The Receipt Treasurer at the SKPD is obliged to keep books of all receipts and deposits for the receipts for which he is responsible.
- (3) The control over the receipt and deposit of regional income as referred to in paragraph (1) shall use the following books:
  - a. Receipt and Deposit Report;
  - b. STS registers;
  - c. General Cash Book; and/or
  - d. Subsidiary Books, including cash books and bank books.
- (4) In carrying out the bookkeeping, the Receiving Treasurer uses the following documents:
  - a. Proof of Receipt;
  - b. Deposit Certificate;

- c. Bank Credit Notes; and/or
  - d. Proof of a valid transaction equated with the above document.
- (5) Bookkeeping procedures can be developed into 3 (three) procedures, among others:
- a. Bookkeeping of income received in cash.
  - b. Bookkeeping of income received through the Treasurer of receipts .
  - c. Bookkeeping of the income received through the District Bank .
- (6) Bookkeeping performed by the Treasurer of Receipts/Treasurer of Receipts Assisted loading information, data flow, as well as the use and presentation of documents done electronically.

#### Article 46

- (1) Bookkeeping of Cash Receipts with the following provisions:
- a. Treasurer of Receipts/Treasurer of Receipts  
The Assistant records the receipt of income in cash based on the Proof of Receipt on the General Cash Book (BKU) on the side of receipts in accordance with the income account code.
  - b. Treasurer of Receipts/Treasurer of Receipts  
The Assistant records the deposit of income in cash to RKUD on the General Cash Book (BKU) on the withdrawal side.
  - c. Treasurer of Receipts/Treasurer of Receipts  
Assistant records both electronically and manually on the STS register book and certified by the PA/KPA every month.
- (2) Bookkeeping of Receipts in the Treasurer's Account in Non -Cash with the following provisions:
- a. Receipts Treasurer/Receipt Treasurer Auxiliary  
Receipts records receipts from the Receipts Treasurer/Auxiliary Receipts Treasurer on a non-cash basis based on receipts ( credit notes or other banking notifications) that have been validated in the General Cash Book (BKU) and inserts receipts according to the revenue account code .
  - b. Receipts Treasurer/Auxiliary Receipts Treasurer  
records non-cash income deposits

- (book transfers) to RKUD in the General Cash Book (BKU) on the expenditure side.
- c. The Receipt Treasurer/Auxiliary Receipt Treasurer records both electronically and manually in the STS register book and is ratified by the PA/KPA every month.
- (3) Bookkeeping of Receipts in RKUD with the following provisions:
- a. Treasurer of Receipts/Treasurer of Receipts  
The assistant records receipts in the RKUD based on proof of receipts ( credit notes or other banking notifications) that have been validated from the General Public Account ( BKU ) pasted receipts on the side of expenditure in accordance with the income account code.
  - b. The Treasurer of Receipts/Treasurer of Receipts  
The Assistant records both electronically and manually in the STS register book and certified by the PA/KPA every month.
- (4) The Bookkeeping Document of the Revenue Receipt Treasurer as referred to in Article 45 paragraph (2) is contained in Appendix VI which is an integral part of this Regent's Regulation.

## Part Eight

### ACCOUNTABILITY REPORT

#### RECEIVING TREASURE

#### Article 47

- (1) Receiving Treasurer/Receipt Treasurer The assistant must submit an Accountability Report.
- (2) PD Revenue Treasurer is administratively responsible to PAD and functionally to BUD.
- (3) The preparation and submission of the Treasurer's Accountability Report as referred to in paragraph (1) contains information, data flow, as well as the use and presentation of documents made electronically.
- (4) report of the Receiving Treasurer/Auxiliary Receipt Treasurer as referred to in paragraph (1) with the following provisions:
  - a. The Revenue Treasurer is obliged to submit a revenue accountability report to PAmel through PPKSKPD no later than the 10th of the following month.



- b. The Revenue Treasurer is obligated to submit a revenue accountability report to the PPKD no later than the 10th of the following month.
- c. The Assistant Revenue Treasurer of the SKPD Unit is required to submit an accountability report to the Revenue Treasurer no later than the 5th of the following month.
- d. Receipt Treasurer is obliged to account for the management of money which is his administrative responsibility to PAME 1 through PPKS K PD no later than the 10th of the following month.
- e. The Accountability Report of the Receiving Treasurer is an amalgamation of the Accountability Report of the Assistant Receipts Treasurer and contains information on the recapitulation of receipts, deposits and documents at the Receiving Treasurer .
- f. The accountability report as referred to in letter e is attached with:
  - 1. BKU;
  - 2. Receipt and Deposit Report;
  - 3. STS registers;
  - 4. Complete and valid proof of receipt and deposit; and/or
  - 5. Accountability of Assistant Receipt Treasurer.
- g. The SKPD Revenue Treasurer is obliged to submit the Functional Accountability Report which is the result of consolidation with the Assistant Revenue Treasurer Accountability Report to PPKD as BUD after obtaining approval from the PA no later than the 10th of the following month.
- h. Verification of the Revenue Treasurer's accountability report is carried out by the PPK-SKPD as part of the control over the receipt and deposit of Regional revenues.
- i. Verification as referred to in letter h includes:
  - 1. Examining receipt transactions and their receipts documented in the related books or reports;
  - 2. Examine the deposit transaction along with the proof of deposit which is documented in the related book or report; and
  - 3. Analyzing the suitability and compliance of the revenue receipt and deposit process.

j. verification as referred to in letter h, the PPK-SKPD submits the Revenue Treasurer Accountability Report to the PA.

- (5) The Accountability Report Document of the Treasurer of Revenue/Assistant Treasurer of Revenue as referred to in paragraph (4) letter e and the Report of Receipts and Deposits as referred to in paragraph (4) letter f number 2 are listed in Appendix VII which is an integral part of this Regent Regulation.

#### Article 48

- (1) Stage of Compilation of Accountability Report Treasurer Admissions Assistant with the following provisions:
- a. At the end of each month, the Treasurer of Admissions will close the BKU .
  - b. Receipts Treasurer Assistant compiles receipts and deposit reports.
  - c. Treasurer of Receipts Assistance n yiapkanregister S T S dan valid and complete proof of receipt.
  - d. receipt report and deposit, attached with S T S register and valid proof of receipt and letter to the SKPD Receipt Treasurer , no later than the next 5 months.
- (2) Stage of Compilation of Accountability Report of the Receiving Treasurer with the following provisions:
- a. , the Treasurer of Receipts closes the BKU .
  - b. The Treasurer of Receipts compiles a report of receipts and deposits.
  - c. The Treasurer of Receipts prepares a complete and valid STS register and proofs of receipt and deposit.
  - d. The Treasurer of Receipts accepts the responsibility made by the Assistant Treasurer of Receipts no later than the next 5 months.
  - e. The Treasurer of Receipts performs verification, evaluation and analysis of the truth of the accountability submitted by the Assistant Treasurer of Receipts.

- f. The Treasurer of Receipts uses the accountability data of the Treasurer of Receipts that has been verified in the process of making the Accountability Report of the Treasurer of Receipts which is in conjunction with the Accountability Report of the Assistant Treasurer.
- (3) Stage of Submission of the report of the administrative accountability of the Treasurer of Receipts with the following provisions:
- a. The Treasurer of Receipts submits the administrative accountability report to the PA.
  - b. The administrative accountability report as referred to in letter a is attached with:
    1. BKU;
    2. Receipt and Deposit Report;
    3. STS registers;
    4. Complete and valid proof of receipt and deposit; and/or
    5. Accountability of Assistant Reception Treasurer.
  - c. PPK-SKPD verifies the Receipt Treasurer's accountability report with the following steps:
    1. Examine receipt transactions along with receipts documented in related books or reports.
    2. Examine deposit transactions as well as proof of deposit documented in related books or reports .
    3. Conducting analysis of suitability and compliance with the process of receiving and depositing income.
  - d. In the event that the PPK-SKPD finds a discrepancy and/or incompleteness, then the PPK-SKPD requests an improvement from the Revenue Treasurer.
  - e. In the event that the Receiving Treasurer's accountability report is declared appropriate and complete in the verification process, then the PPK-SKPD will declare the verification responsibility and submit the Receipts Treasurer's accountability report to the PA.
  - f. PA performs the authorization process for the verified Receipt Treasurer's accountability report.

- (4) Stages of Submission of the Receiving Treasurer's functional accountability report with the following provisions:
  - a. The Revenue Treasurer after receiving *notification of approval ( approval )*, submits the Accountability Report of the Revenue Treasurer to PPKD as BUD.
  - b. PPKD as BUD carries out the verification and reconciliation process of receipts.

## Part Nine

### RECEIVING RECONCILIATION

#### Article 49

- (1) PPKD as BUD verifies, evaluates, and analyzes the Accountability Report of the Receipt Treasurer in the context of reconciling receipts.
- (2) PPKD as BUD conducts verification , evaluation and analysis of functional accountability reports, including:
  - a. Conformity of the calculation of the acceptance accountability report ;
  - b. evaluation of the conformity of the realization with the target of acceptance; and or
  - c. revenue realization achievement analysis
- (3) PPKD as BUD conducts periodic reconciliation of receipts as outlined in the minutes of reconciliation results .
- (4) Verification and reconciliation carried out by PPKD as BUD as referred to in paragraph (2) contains information, data flow, as well as the use and presentation of documents made electronically.
- (5) After receiving the Receiving Treasurer 's accountability report , PPKD as B U D verifies, evaluates, and analyzes with the following steps:
  - a. Examining the accountability report , seeing the suitability of the calculations for the accountability report with the RKUD mutation .
  - b. In the event that the PPKD as a BUD finds a discrepancy and/or incompleteness, then the PPKD as a BUD requests a correction from the SKPD Receipt Treasurer.
  - c. , PP K D as BUD reconciles receipts by identifying income transactions that are received by BUD but are not recorded in the

Receipts      Treasurer/Auxiliary      Receipts  
Treasurer book.

- d. PPKD as BUD prepares a revenue realization report by displaying data every month.
  - e. PPKD as BUD makes a descriptive analysis related to the achievement of revenue realization.
- (6) The Receipt Reconciliation Document as referred to in paragraph (6) letter c is contained in attachment VI II which is an integral part of this Regent's Regulation.

## Tenth Part PAYMENT ADMINISTRATION OF INCOME ADVANTAGES

### Article 50

- (1) an excess of regional tax receipts and local institutions, the Regional Government shall establish the Overpaid Determination Letter as a basis for the return of the excess receipt of Regional revenue.
- (2) Reimbursement of the surplus receivables of the district which is recurrent in nature and in the same year as the previous year is made with the burden of the receipt account concerned.
- (3) The refund of the non- recurring regional revenue excess that occurs in the same year is carried out by charging the relevant revenue account.
- (4) The refund of the non-recurring excess of regional revenues that occurred in the previous year is carried out by charging the unexpected expenditure account.
- (5) Refunds for excess regional revenues that are recurring and occur in the same year or the previous year, with the following criteria:
  - a. of the relevant areas are budgeted regularly every year; and
  - b. the object of receipt of the same Region.
- (6) Information on the advantages of regional revenue can be in the form of:
  - a. letter of request for refund of overpayment;
  - b. APIP recommendations;
  - c. recommendation of BP K -RI;

- d. the court decision has permanent legal force and there are no other legal remedies; and/or
  - e. information in accordance with statutory regulations.
- (7) Based on the submission letter from a third party for the overpayment, as referred to in paragraph (6) letter a, PA in accordance with its authority to carry out the verification and validation process, with the following objectives :
- a. ensure the validity of the evidence used as the basis for the submission.
  - b. determine the cause of the request for a return.
- (8) The elements causing the submission of return as referred to in paragraph (7) letter b are as follows :
- a. errors due to writing errors; or
  - b. an objection by a third party to the determination letter that has been submitted .
- (9) Based on the excess information on regional revenue as well as the results of the verification carried out by the relevant SKPD, an Overpaid Decision Letter ( SKLB ) is issued in accordance with the laws and regulations.
- (10) based on an overpaid regional tax assessment letter ( S KPDLB ) , an overpaid regional levy assessment letter ( SKRDLB ) or other equivalent documents for income other than regional taxes and regional levies.
- (11) users based on documents u men SKPDLB , SK RDLB or other documents that are equated for income other than regional taxes and regional levies issue a letter of request for payment of the return of excess Regional tax revenue / Regional levies to BU D.
- (12) Based on the application letter for payment of excess regional tax/regional levies from the PA as referred to in paragraph (11) , BUD issues a Payment Order (SP2) for the return of excess regional tax/regional levies.
- (13) Administration of payments for revenue receipts includes information, data flow , and the use and presentation of documents electronically.
- (14) Stages of Issuance of Overpaid Decision Letters (SKLB) with the following provisions:
- a. Treasurer receives information on the excess of regional revenue receipts.

- b. The Revenue Treasurer verifies the information or application for the return of the excess revenue from the Region .
  - c. After being verified, the Admissions Treasurer prepares an Overpaid Decision Letter (SKLB).
  - d. PPKD ratifies and issues an Overpaid Decision Letter (SKLB).
- (15) The stages of submitting an LS for the return of excess regional income based on the submission of an Overpaid Decision Letter ( SKLB ) are as follows:
- a. which is repetitive and occurs in the same year or the previous year
  - b. which are non-recurring in nature that occur in the same year the SKPD/SKP Revenue Treasurer K D makes corrections to the relevant revenue account.
- (16) income based on the submission of an Overpaid Decision Letter (SKLB) as referred to in paragraph (15) through Unexpected Expenditures are as follows:
- a. The SKPD/SKPKD Expenditure Treasurer will process the LS application for the return of excess regional income.
  - b. Returns on excess regional income are charged to the unexpected expenditure account .
- (17) The stages of Adjustment of Recording by the Receiving Treasurer are as follows:
- a. based on the Payment Order ( S P 2) for the return of excess regional revenues that are recurring in nature and occur in the same year , the SKPD Revenue Treasurer shall make adjustments to the recording of the return of the said regional revenues through correction of errors in the recording of regional receipts .
  - b. based on the Payment Order (SP2) for the return of excess regional revenues which are non-recurring and have occurred previously, the SKPKD Expenditure Treasurer shall make adjustments to the recording of the return of the excess regional revenue which is charged to Unexpected Expenditures (BTT).

#### Eleventh Part

### SHOPPING IMPLEMENTATION AND ADMINISTRATION

#### Article 51

- (1) Regional expenditures are all regional obligations that are recognized as deductions from the value of net assets in the period of the relevant budget year .
- (2) Regional expenditure as referred to in paragraph (1) covers all expenditures from the Regional General Account, which reduces the current cash equity, which is a regional obligation in a budget year.
- (3) Regional expenditure is used in the implementation of government affairs that are the regional authority stipulated by the provisions of legislation .
- (4) Execution of spending to load information, data flow, as well as the use and presentation of documents done electronically.
- (5) Expenditure measures as referred to in paragraph ( 4 ) with the following provisions:
  - a. Each expenditure must be supported by complete and legal evidence regarding the rights obtained by the collecting party.
  - b. Cash disbursements that result in the burden of the Regional Budget cannot be carried out before the draft Regional Regulation on APBD is stipulated and promulgated in the regional gazette.
  - c. as referred to in letter b do not include expenses for emergencies and /or urgent needs in accordance with the provisions of laws and regulations.
  - d. Expenditure Treasurer / Assistant Expenditure Treasurer makes payments after:
    1. examine the completeness of the payment documents issued by the PA/KPA along with the proof of the transaction;
    2. test the correctness of the calculation of the invoices contained in the payment documents; and
    3. test the availability of the funds concerned
- (6) The Expenditure Treasurer shall refuse to make payments from the PA if the requirements are not met.
- (7) The Assistant Expenditure Treasurer must refuse to make payments from the KPA if the requirements are not met.
- (8) Expenditure Treasurer / Assistant Expenditure Treasurer is personally responsible for the payments made.



- (9) The Expenditure Treasurer/Auxiliary Expenditure Treasurer as the mandatory collection of Income Tax (PPh) and other taxes is obliged to deposit all receipts of deductions and taxes collected into the State General Treasury Account.

#### Article 5 2

- (1) Based on the PA's approval, the SKPD Expenditure Treasurer may delegate part of the UP it manages to the Assistant Expenditure Treasurer for the implementation of sub-activities in the SKPD Unit.
- (2) In the process of shopping using UP, the Expenditure Treasurer/Auxiliary Expenditure Treasurer can make a lump sum payment directly to the provider of goods/services or through an advance payment to the PPTK.
- (3) Payment of expenditures at once to the provider of goods/services or through the provision of down payment as referred to in paragraph ( 2 ) , shall be made with prior approval of the PA/KPA as outlined in the Memorandum of Disbursement of Funds submitted by the PPTK.
- (4) The down payment based on the Memorandum of Disbursement shall be made in a non-cash manner through a book-entry from the account of the Expenditure Treasurer/Auxiliary Expenditure Treasurer to the PPTK account.
- (5) In the event that the down payment is greater than the realization of the expenditure payment, the PPTK shall return the excess down payment to the Expenditure Treasurer/ Auxiliary Expenditure Treasurer through an account transfer of the Expenditure Treasurer/Auxiliary Expenditure Treasurer.
- (6) In the event that the down payment is less than the realization of the expenditure payment, the Expenditure Treasurer/Auxiliary Expenditure Treasurer shall pay the shortfall to the PPTK by transfer to the PPTK account.
- (7) PPTK is formally and materially responsible for the use of down payment received from the Expenditure Treasurer/Auxiliary Expenditure Treasurer.
- (8) Submission and implementation of spending using down payment with the following conditions :
  - a. PPTK calculates the down payment requirement based on the sub-activity implementation plan and the SKPD DPA.

- b. PPTK prepares a Memorandum of Disbursement of Funds.
  - c. PPTK submits a Memorandum of Disbursement to APA/KPA for approval.
  - d. The PA/KPA approves the Memorandum of Disbursement of Funds and submits it to the Expenditure Treasurer/Auxiliary Expenditure Treasurer.
- 
- e. Based on the Memorandum of Disbursement of Funds which has been approved by PA/ KPA , the Expenditure Treasurer/Auxiliary Expenditure Treasurer shall disburse the stated deposit in cash through a book transfer from the account of the Expenditure Treasurer/Auxiliary Expenditure Treasurer to the PPTK account .
  - f. After receiving the down payment, PPTK conducts shopping as the implementation of the sub - activity it manages .
  - g. PPTK is required to obtain a shopping book that is as a sign of the validity of material spending.
  - h. that the limits have been determined and the implementation of the sub -activities has been completed , the PPTK compiles a recapitulation of expenditure using the money , accompanied by valid evidence, to be subsequently submitted to the Treasurer of Expenditure for verification and as a material responsibility for expenditure.
  - i. Based on the results of the verification of the expenditure recapitulation as referred to in letter h , there is a lack of payment for the down payment provided, the Expenditure Treasurer shall pay the underpayment non-cash by way of a book-entry from the Expenditure Treasurer's account to the PPTK account .
  - j. Based on the results of the verification of the expenditure recapitulation as referred to in letter h there is an excess of down-payment , the PPTK will return the excess down-payment in a non-cash manner through a book-entry from the PPTK account to the Spending Treasurer account.
- (9) Implementation of Shopping Without Downpayment with the following conditions:

- a. The PPTK carries out expenditures for implementing the sub- activities it manages and carries out transactions with the rights of the providers of goods/services.
  - b. P P TK is required to obtain valid proof of expenditure as a condition for the validity of material expenditures.
  - c. Based on evidence of valid expenditure, PPTK prepares a Memorandum of Disbursement of Funds.
  - d. PPTK submits a Memorandum of Disbursement to PA/KPA for approval.
  - e. PA/KPA approves the Fund Disbursement Note and submits it to the Production Treasurer/Assistant Production Treasurer.
  - f. At the same time, PPTK submits a draft of the expenditure together with valid proof to the Production Treasurer/Assistant Production Treasurer for verification.
  - g. Based on the Fund Disbursement Note, Expenditure Recapitulation, and valid proof as referred to in letter f , the Expenditure Treasurer/Assistant Expenditure Treasurer performs the direct payment process in cash/non -cash .
  - h. Non-cash payments are made through book-entry from the account of the Expenditure Treasurer /Expenditure Treasurer Assistant to the accountant of the provider of goods/services.
- (10) Expenditure Treasurer/Supporting Expenditure Treasurer verifies spending with the following steps:
- a. scrutinize the dpa document to ensure that related expenditures do not exceed the remaining budget.
  - b. scrutinize spd documents to ensure funds for related expenditures are provided.
  - c. examine the validity of the evidence of expenditure including evidence/statement on the recording/registration of bm d .
  - d. test the correctness of the calculation of the receivables stated in the proof of transaction.
- (11) In the event that a discrepancy is found in the verification process as referred to in paragraph ( 10 ) , the Expenditure Treasurer will ask the PPTK to make repairs or improvements.

- (12) This verification process forms the basis for the preparation of LPJ for the use of UP.
- (13) The Memorandum of Funds Disbursement as referred to in paragraph (3) is contained in Appendix IX which is an integral part of this Regent's Regulation.

twelfth part

DETERMINATION OF INVENTORY Amount

Article 53

- (1) determination of the amount of UP is a regional government policy that is determined in the decision of the Regent based on the calculation of the size of the UP carried out by the BUD.
- (2) The stipulations related to the UP sizing for PSKPD are as follows:
  - a. the amount of UP is the amount of planned expenditure not using the ls mechanism.
  - b. the calculation of the amount of UP is preceded by calculating the amount of the budget that will use ls .
  - c. be calculated based on a certain proportion of the overall budget set out in DP A - SKPD.
- (3) The calculation of the UP amount as referred to in paragraph (2) is carried out in the following way:
  - a. determine the amount of the planned expenditure with LS, which is the sum of the amount of LS from operating expenditures, capital expenditures, unexpected expenditures, and transfer expenditures.
  - b. determine the overall expenditure plan that will use the UP, by reducing the total expenditure based on the DPA SKPD with the total amount of LS expenditure that has been calculated.
  - c. projecting the frequency of how many times the Treasurer conducts LPJ UP in a year based on justification and/or experience in previous years.
  - d. determine the amount of UP with the formula:

*Besaran UP*

$$= \frac{\text{Rencana pembayaran belanja menggunakan Uang Persediaan}}{\text{Proyeksi frekuensi pengajuan LPJ UP dalam setahun}}$$

## Thirteenth Part

## PROCESS OF SHIPMENT OF MONEY INVENTORY

## Article 54

- (1) The delegation of UP is the allocation of UP that is in the Expenditure Treasurer for the Assistant Expenditure Treasurer.
- (2) The delegation of UP as referred to in paragraph (1) aims to facilitate the process of implementing activities in SKPD, especially those managed by the Budget User Authority.
- (3) UP as referred to in paragraph (1) is used to finance the expenses carried out by the Assistant Expenditure Treasurer outside the LS or TU.
- (4) delegating UP is carried out because of the provisions that stipulate that the Assistant Expenditure Treasurer is only authorized to submit a request for payment using the SP P -LS and SPP-TU.
- (5) The process of Delegating UP as referred to in paragraph (4) with the following provisions :
  - a. the process of delegating UP is based on the internal planning of the SKPD and must obtain approval from the PA.
  - b. approval of the PA as referred to in letter a, the SKPD Expenditure Treasurer may delegate a portion of his management to the Expenditure Treasurer for the implementation of sub - activities in the SKPD unit, which is done on a regular basis through the transfer of books from the Expenditure Treasurer's account to the Expenditure Treasurer's account .
  - c. the approval of the PA and the amount of the UP delegation as referred to in letter b are set out in the PA Decree concerning the amount of the UP delegation to the Assistant Expenditure Treasurer by considering the Expenditure Treasurer's proposal.
  - d. the amount of money transferred as referred to in letter c takes into account the size of the

activities managed by the KPA and the time of implementation of the activities.

- e. based on the delegation of UP as referred to in letter d m a k a Expenditure Treasurer and Assistant Expenditure Treasurer shall make records in the related books .
  - f. The Assistant Expenditure Treasurer is responsible for the use of the UP delegated by the Expenditure Treasurer.
  - g. delegation of UP to the Assistant Expenditure Treasurer ends when the relevant sub-activities of the SKPD unit have been completed .
  - h. in the event that there is a remaining UP, it is deposited in a non-cash manner through book-entry from the account of the Assistant Expenditure Treasurer to the account of the Expenditure Treasurer.
- (6) Implementation of UP Delegation with the following conditions:
- a. PA determines the amount of the UP handover based on the proposal from the Expenditure Treasurer.
  - b. The Assistant Expenditure Treasurer submits an application for the delegation of UP to PA through KPA.
  - c. based on the amount of UP assignment determined by the PA as referred to in letter a , the Expenditure Treasurer delegates UP to the account of the Assistant Expenditure Treasurer.
  - d. and the Assistant Expenditure Treasurer shall record the delegation of UP in the related books.
- (7) The Assistant Expenditure Treasurer may submit a request for the next UP to be delegated to the Expenditure Treasurer in the amount of the used UP assignment accompanied by evidence of the transaction.

## Part Fourteen

### PAYMENT REQUEST

#### Article 55

- (1) Payment requests are made by the Expenditure Treasurer/Auxiliary Expenditure Treasurer as the

initial process of payment by the Regional Government to the Related Parties as well as the process of charging the shopping account.

- (2) The payment request process as referred to in paragraph (1) contains information, data flow, as well as the use and presentation of documents made electronically.
- (3) Request for payment as referred to in paragraph (1) with the following conditions:
  - a. The Expenditure Treasurer submits the SPP to PAm through the SKPD PPK based on the SPD.
  - b. submission of the SPP to the KPA is based on consideration of the size of the SKPD and location, submitted to the Assistant Expenditure Treasurer through the PPKU Unit SKPD based on the SPD .
  - c. Submission of SPPk e to KPA as referred to in letter b is based on consideration of the budget for SKPD Activities, submitted to the assistant Expenditure Treasurer through PPK SKPD based on SPD .
  - d. The SPP proposed by the Expenditure Treasurer as referred to in letter a consists of:
    1. SPP UP;
    2. GU SPP;
    3. TU SPP;
    4. SPP LS;
    5. SPP GU Zero; and/or
    6. Nil Tuition Fees;
  - e. The SPP that can be submitted by the Assistant Expenditure Treasurer as referred to in letter c consists of:
    1. SPPTU; and/or
    2. SPP LS.
  - f. The issuance and submission of SPPUP documents is carried out by the Spending Treasurer in the context of filling out the UP with the following conditions:
    1. Submission of UP in the amount of the Regent's Decree concerning Determination of SKPD Inventory Money;
    2. UP is given once a year ;
    3. Replenishment of stock money can be given in the amount of the stock money that has been accounted for from the stock money received; and

4. In the event that the remaining UP funds are not sufficient for funding urgent activities, the SKPD can apply for SPP - TU;
- g. Issuance and submission of PGU documents is carried out by the Expenditure Treasurer in the context of replacing UP.
- h. The SPP GU submission as referred to in letter g is accompanied by the original document for the responsibility for the use of the UP.
- i. Provisions regarding the recommendations of UP and GU are stipulated by a Regent's Decree .
- j. Expenditure Treasurer or Assistant Expenditure Treasurer submits SPP TU to carry out urgent activities and can not use SPP LS and/ or SPP UP/GU.
- k. The limit on the number of SPPTU submissions must obtain approval from the PPKD with due observance of the details of the need and the time for use which is stipulated by a Regent Regulation.
- l. In the event that the remaining TU cannot be used within 1 ( one) month, the remaining TU is deposited into the Regional General Treasury Account.
- m. The SPP TU submission as referred to in letter j is attached with a detailed list of the planned use of funds.
- n. TU remaining deposit time limit is excluded for:
  1. Activities whose implementation exceeds 1 (one) month; and/or
  2. Activities that undergo a change in schedule from those previously determined due to events beyond the control of the PA/KPA.
- o. Issuance and submission of SPPLS documents is carried out by the Expenditure Treasurer for payment of:
  1. Salaries and allowances;
  2. To third parties for the procurement of goods and services; and
  3. To the other party in accordance with the provisions of the law.



- p. Submission of SPPPLS documents for payment for the procurement of goods and services as referred to in letter c number 2 can be done by the Assistant Treasury in the case of PA to transfer some of the funds to KPA .
- q. Submission of SPPPLS documents as referred to in letter p for payment for procurement of goods and services by the Treasurer of Expenditure/Assistant Treasurer of Expenditure, shall be done no later than 3 (three) days from the receipt of the bill from a third party through PPTK .
- r. submission of SPLS as referred to in letter q is attached with the complete requirements set out in accordance with the provisions of the rules and regulations .
- s. The Expenditure Treasurer/Assistant Expenditure Treasurer in the issuance of each SPP, makes a record on the SPP register.

#### Article 56

- (1) In the framework of the method of implementing sub - activities, SKPD is given UP which is managed by the SKPD Expenditure Treasurer .
- (2) The amount of UP for each SKPD is determined by the Regent's Decree concerning the size of the UP, which is determined once a year at the beginning of the fiscal year , based on the following considerations:
  - a. availability of cash in RKUD;
  - b. a shopping payment plan using the LS mechanism; and
  - c. the amount of the SKPD budget.
- (3) The SPPUP submission refers to the Regent's Decree regarding the amount of UP and is accompanied by a statement by budget users that the provision of funds will be used according to its designation.

#### Article 57

- (1) UP is given for expenses based on the applicable provisions to be paid by direct payment to one provider of goods/services of a maximum amount of Rp. 50,000,000.00 (fifty million rupiahs).
- (2) The payment limit as referred to in paragraph (1) is exempted for:
  - a. personnel expenditures for the cost of collecting regional taxes and levies;
  - b. unexpected shopping;
  - c. spending on courses, training, socialization and technical guidance for civil servants;
  - d. office service spending;
  - e. motor vehicle maintenance spending; and
  - f. business trip shopping.

#### Article 58

- (1) calculated based on spending that has been verified by the Expenditure Treasurer and does not exceed the amount of a nUP .
- (2) submission of SP P -GU consists of:
  - a. SPP-GU Cover Letter;
  - b. Summary of SP P -GU;
  - c. The details of the expenditure are submitted for replacement up to the sub -details of the object; and
  - d. Accountability report (LPJ) for the use of UP.
- (3) The amount of TU is calculated based on the submission of PPTK or other related parties which has been verified by the Expenditure Treasurer/auxiliary Expenditure Treasurer.
- (4) submission of this TU payment request is documented in the SPPTU which consists of:
  - a. SPP-TU Cover Letter ;
  - b. Summary of SP P -TU;
  - c. shopping T U up to the sub details of the object .
- (5) LS expenditures are expenditures whose funds are transferred directly from the RKUD to a third party account.
- (6) Payment of salaries and allowances is categorized as LS expenditure with the consideration that the transfer of funds is carried out directly from the R KUD to the recipient without going through the

account of the Expenditure Treasurer / Assistant Expenditure Treasurer.

- (7) SPP-LS to other third parties as referred to in Article 55 paragraph (3) letter f o number 3 is used for payments including:
  - a. grants in the form of money;
  - b. social assistance in the form of money;
  - c. financial assistance;
  - d. subsidy;
  - e. profit sharing;
  - f. additional employee income;
  - g. incentives for non-permanent teachers and non-permanent employees;
  - h. honorarium for non-civil servant government employees;
  - i. teacher professional allowance;
  - j. additional teacher income;
  - k. incentives for collecting local taxes and levies;
  - l. flower shopping;
  - m. financing expenditures;
  - n. expenditure for the return of excess receipts that occurred in the previous fiscal year; and/or
  - o. Payment of local government obligations on court decisions, and recommendations from APIP and/or BPK recommendations.
- (8) The application for SP P - LS is equipped with various accessories according to the type of application based on the provisions of the legislation.
- (9) Submission of LS Payment Request is documented in SP P -LS which consists of:
  - a. SPP-LS Cover Letter;
  - b. Summary of SP P -LS;
  - c. The details of the proposed expenditure for payment up to the sub-details of the object.
- (10) party receiving the payment is obliged to submit the e - *billing code for payment or electronic* tax deposit to the PPTK .

#### Article 59

- (1) The Expenditure Treasurer submits SPP-UP with the following conditions:

- a. The Expenditure Treasurer prepares SP P -UP in accordance with the amount of UP determined based on the Decree of the Regent ;
  - b. Treasurer submits SPP -UP to PA through PP K -SKPD.
  - c. The SPP-UP submission as referred to in letter b consists of:
    - 1. cover letter for SPP-UP;
    - 2. summary of SPP-UP;
    - 3. details of SPP-UP;
    - 4. a copy of the SPD;
    - 5. PA statement that UP will be used according to its designation;
    - 6. other necessary attachments.
- (2) The Expenditure Treasurer submits SPP-GU with the following conditions:
- a. The issuance and submission of SP P -GU documents is carried out by the Expenditure Treasurer in order to replace the UP.
  - b. The Expenditure Treasurer submits the SP P -GU to PAm through PPK -SKPD attached with a Letter of Approval of the UP Accountability Report.
  - c. SP P - GU is equal to UP which is accounted for by the Expenditure Treasurer.
  - d. Based on the evidence of the expenditure action on the use of UP submitted by PPTK , the Expenditure Treasurer prepares:
    - 1. The accountability report for the use of UP is accompanied by evidence of complete and legal transaction evidence, including related tax documents.
    - 2. Submission of Requests for GU which is documented in SP P -GU.
    - 3. The SPP-GU document as referred to in paragraph (2) consists of:
      - a) cover letter for SPP-GU;
      - b) summary of SPP-GU;
      - c) details of past use of SP2D-UP/GU;
      - d) accountability reports on the use of previous SPP-UP/GU/TU funds that have been verified by PPK-SKPD and investigated by the Accounting and Reporting Division of BKD;
      - e) a copy of the SPD;

- f) a statement letter signed by the PA/KPA stating that the money requested is not used for purposes other than changing the supply money when submitting SP2D to the BUD proxy; and
  - g) proof of a valid and complete transaction.
- (3) PPTK submits a detailed list of TU Shopping plans to the PA with the following conditions:
  - a. PPTK prepares a plan for spending needs to be funded by the TU , based on the sub-activity plan and DP A -SKPD to ensure that the needs for assistance meet the requirements for submitting a request for TU spending , with the following conditions :
    - 1. Urgent activities;
    - 2. Cannot use SP P -LS and/or SP P -UP/GU.
  - b. PPTK prepares the details of the planned use of TU funds as a condition for submitting a request for TU expenditure which is documented in the List of Details of the TU Spending Plan and then submits the List of Details of the TU Spending Plan to PA for further approval.
  - c. PPKD approves the TU Expenditure Details Plan List by taking into account the limit on the number of submissions for TU expenditure requests.
  - d. The limit on the number of requests for TU spending as referred to in letter c is as needed based on the List of Details of the TU Shopping Plan.
- (4) Expenditure Treasurer / Assistant Expenditure Treasurer submits a TU Payment Request with the following conditions:
  - a. The Expenditure Treasurer/Auxiliary Expenditure Treasurer receives the TU Expenditure Plan Detailed List as the basis for submitting a request for TU payment from the PPTK.
  - b. The Expenditure Treasurer/Auxiliary Expenditure Treasurer examines the TU spending plan with the following steps:

1. examine the D PA document to ensure that the related expenditure does not exceed the remaining budget;
  2. examine SPD documents to ensure funds for related expenditures have been made available;
  3. examine the calculation of the TU submission and/or the underlying documents;
- c. Expenditure Treasurer/Expenditure TreasurerAssistant prepares the TU request that was o commented in the SP P -TU;
  - d. Expenditure Treasurer/Expenditure TreasurerAssistant submits approval for payment of TUterse b ut to PA/KPA through PP K -SKPD .
- (5) Submission of Request for Payment of LS Salaries and Benefits with the following provisions :
- a. PPTK prepares a recapitulation of the LS Salary and Benefits registration request as a document for submitting a request for payment of LS Salaries and Benefits.
  - b. The recapitulation of the list of salaries and benefits as referred to in letter a is completed as follows :
    1. Register of changes in the name of the officer signed by the Office as per authority;
    2. Copies of documents supporting the change in the employee's status that have been legalized by the authorized official include:
      - a) parent salary;
      - b) follow -up salary;
      - c) lack of pay;
      - d) canal salary;
      - e) SK CPNS;
      - f) SK PNS;
      - g) SK promotion;
      - h) SK department;
      - i) periodic salary increases;
      - j) letter of appointment statement;
      - k) statement letter carrying out the task;
      - l) family list (KP4);
      - m) photocopy of marriage certificate;

- n) photocopy of divorce certificate;
  - o) photocopy of birth certificate;
  - p) certificate of termination of payment (SKPP) of salaries;
  - q) certificate of still in school/college;
  - r) transfer letter;
  - s) death certificate; and
  - t) Regent's decision related to disciplinary punishment for ASN employees.
3. The completeness of the documents as referred to in letter b number 2 is adjusted to its designation.
- c. Based on the recapitulation of the list of salaries and allowances and supporting documents as referred to in letter a , the Expenditure Treasurer verifies the plan for spending on salaries and allowances with the following steps :
- 1. Examining DPA documents to ensure that the expenditure on salaries and benefits to be submitted does not exceed the remaining budget;
  - 2. Examine related SPD documents to ensure that funds for the expenditure of salaries and allowances to be submitted have been provided;
  - 3. Examine the validity of the calculation of payroll documents.
- d. Based on the verification results as referred to in letter c , the Output Treasurer prepares the submission of a request for payment of LS Salaries and Benefits documented in the SP P -LS Salaries and Allowances to be paid to the PA through PPK -SKPD .
- (6) Submission of SPP-LS for additional payment of employee income by the Treasurer of Expenditure in order to obtain the approval of PA/KPA through PPK-SKPD.
- (7) SPP-LS for additional payment of employee income as referred to in paragraph (6) consists of:
- a. SPP-LS cover letter;
  - b. summary of SPP-LS;
  - c. details of SPP-LS; and
  - d. SPP-LS appendix.

- (8) Attachment to the SPP-LS document for additional payment of employee income as referred to in paragraph (7) letter d consists of:
  - a. List of additional payments of employee income;
  - b. SK PNS;
  - c. SK last promotion;
  - d. SK last position;
  - e. letter of appointment statement; and
  - f. certificate of cessation of payment (SKPP) of salary;
- (9) The attachment of the SPP-LS document for additional payment of employee income as referred to in paragraph (8) is required when there is a change in personnel data.
- (10) Submission of SPP-LS for payment of GTT and PTT Honorarium is valid for the Department of Education and Culture in accordance with the legislation by the Treasurer of Expenditure in order to obtain the approval of PA/KPA through PPK-SKPD.
- (11) The SPP-LS document for payment of Honorarium GTT and PTT as referred to in paragraph (10) consists of:
  - a. cover letter for SPP-LS;
  - b. summary of SPP-LS;
  - c. details of SPP-LS; and
  - d. SPP-LS attachment.
- (12) Attachment of the SPP-LS document for payment of Honorarium GTT and PTT as referred to in paragraph (11) letter d consists of:
  - a. a copy of the SPD;
  - b. a copy of DPA/DPPA;
  - c. decision letter on the determination of GTT and PTT;
  - d. list of GTT and PTT honorarium receipts;
  - e. a letter carrying out the task; and
  - f. other supporting documents.
- (13) Submission of SPP-LS for payment of Teacher Professional Allowance (TPG) is carried out by the Expenditure Treasurer in order to obtain PA/KPA approval through PPK-SKPD.
- (14) Submission of SPP-LS for payment of Teacher Professional Allowance (TPG) as referred to in paragraph (13) consists of:



- a. cover letter for SPP-LS;
  - b. summary of SPP-LS;
  - c. details of SPP-LS; and
  - d. SPP-LS attachment.
- (15) Attachment of SPP-LS for payment of Teacher Professional Allowance (TPG) as referred to in paragraph (14) letter d consists of:
- a. a copy of the SPD;
  - b. a copy of DPA/DPPA;
  - c. the decision of the minister of education and culture regarding professional allowances;
  - d. nominative list of recipients of the Teacher Professional Allowance (TPG); and
  - e. *e-Billing* Income Tax Article 21.
- (16) Submission of SPP-LS for the payment of Additional Teacher Income as referred to in paragraph (14) shall be made by the Expenditure Treasurer in order to obtain the approval of PA/KPA through PPK-SKPD.
- (17) Submission of SPP-LS for payment of Additional Teacher Income as referred to in paragraph (16) consists of:
- a. SPP-LS cover letter;
  - b. summary of SPP-LS;
  - c. details of SPP-LS; and
  - d. SPP-LS appendix.
- (18) Attachment to SPP-LS for payment of Additional Teacher Income as referred to in paragraph (17) letter d consists of:
- a. copy of SPD;
  - b. a copy of the DPA/DPPA;
  - c. Decision Letter of the recipient of Additional Teacher Income from the Head of the Department of Education and Culture;
  - d. nominative list of recipients of Additional Teacher Income; and
  - e. *e-Billing* Income Tax Article 21.
- (19) The submission of SPP-LS for payment of incentives for collecting regional taxes and regional levies is carried out by the Expenditure Treasurer in order to obtain PA/KPA approval through PPK-SKPD.

- (20) submission of SPP-LS for payment of incentives for collecting regional taxes and regional levies as referred to in paragraph (19) consists of:
- a. cover letter for SPP-LS;
  - b. summary of SPP-LS;
  - c. details of SPP-LS; and
  - d. SPP-LS attachment.
- (21) The attachment of SPP-LS for payment of incentives for collecting regional taxes and regional levies as referred to in paragraph (20) letter d consists of:
- a. a copy of the SPD;
  - b. a copy of DPA/DPPA;
  - c. a list of the realization of quarterly tax and retribution receipts that are ratified by the Head of the Treasury at BKD;
  - d. list of nominative recipients of local tax collection incentives and regional levies; and
  - e. other supporting documents.
- (22) Submission of a Request for Payment for the Procurement of Goods and Services with the following conditions:
- a. The Expenditure Treasurer/Auxiliary Expenditure Treasurer prepares the LS for the Procurement of Goods and Services by referring to the procurement documents , among others :
    1. Statement Letter of Verification of PP K - SKPD / PPK - Unit SKPD which is attached with a checklist *for completeness of* documents;
    2. PA/KPA Absolute Responsibility Statement Letter;
    3. PA/KPA warrant for the issuance of SP2D LS;
    4. Photocopy of SPD;
    5. Photocopy of DPA/DPPA;
    6. Proof of Payment;
    7. Contract Summary;
    8. PPK Statement Letter;
    9. Payment Application Letter ;
    10. Details of Use of Advances;

11. Contract/SPK along with special contract terms (SSKK);
  12. Contract Addendum (if any);
  13. Letter of order/order to start work (SPMK);
  14. Notification of fines from PPK (if the completion of work is late);
  15. Proof of deposit of fines;
  16. Photocopy of TIN;
  17. Photocopy of Bank Reference and Current Account;
  18. Photocopy of the Director's ID card;
  19. Minutes of Work Submission;
  20. Minutes of Inspection of Work Results;
  21. Photocopy of down payment guarantee, performance guarantee, maintenance guarantee;
  22. Proof of tax payment or *E-Billing* accompanied by a tax invoice (VAT and PPh);
  23. Minutes of Payments;
  24. a statement of ability from other parties/partners to complete one hundred percent work until the end of the contract period;
  25. other documents required for contracts which are partly or wholly sourced from foreign forwarding loans/grants ; and
  26. The completeness of the above procurement documents is adjusted to the needs based on the type or nature of the procurement of goods and services carried out.
- b. Expenditure Treasurer/Auxiliary Expenditure Treasurer verifies the goods and services procurement expenditure plan with the following steps :
- 1) Examining the related S PD documents to ensure that funds for the procurement of goods and services to be proposed have been provided;
  - 2) Examine the D PA document to ensure that the expenditure for the procurement of goods and services to be proposed does not exceed the remaining budget;

- 3) Examine the completeness and validity of calculations for third party invoices , Minutes of Acceptance and Procurement of goods and services documents.
  - c. Based on the verification result as referred to in letter b , the Expenditure Treasurer/Assistant Expenditure Treasurer prepares the submission for payment request for the Procurement of Goods and Services which is documented in the SP P - LSP Procurement of Goods and Services .
  - d. Expenditure Treasurer/Expenditure TreasurerAssistant submits the approval request for payment of LS Procurement of Goods and Services to PA/ K PA through PPK-SKPD/PPK-unit SKPD.
- (23) Submission of LS Payment Requests to Other Third Parties with the following provisions :
- a. Expenditure Treasurer/Auxiliary Expenditure Treasurer prepares LS to Other Third Parties by referring to the Regent 's Decree and other supporting documents .
  - b. LS Submission to other third parties in accordance with the provisions of the legislation, is calculated based on the decision of the Regent and/or other supporting documents that have been verified by the Expenditure Treasurer.
  - c. The Expenditure Treasurer/Auxiliary Expenditure Treasurer verifies the payment plan to other third parties in accordance with the provisions of the statutory regulations by taking the following steps:
    - 1) Examining DPA documents to ensure that payments to other Third Parties in accordance with the provisions of the legislation to be submitted do not exceed the remaining budget;
    - 2) Third Parties in accordance with the provisions of the legislation to be submitted have been provided;
    - 3) Examine the completeness and validity of calculations based on the Regent's decision and/or other supporting documents.
  - d. , the Expenditure Treasurer/Auxiliary Expenditure Treasurer shall submit a LS Request to another Third Party which is documented in the SP P -LS to other Third Parties a.

- e. Expenditure Treasurer/Auxiliary Expenditure Treasurer submits approval of the request for payment of other third party LS mentioned above to P A /KPA through P P K - SKPD/PPK-SKPD Units .

(24) The Payment Request Document as referred to in Article 54 paragraph (3) letter d is listed in Appendix X which is an integral part of this Regent's Regulation.

## Part Fifteen

### PAYMENT ORDER

#### Article 60

- (1) The payment order is the authority held by the Budget User/Budget User Authorization for expenditures that have been budgeted in the DPASKPD.
- (2) advance with the expenditure verification process by PPK S KPD which also marks the recognition of the expenditure.
- (3) The ordering process contains information, data flow , as well as electronic use and presentation of documents .
- (4) The order to pay as referred to in paragraph (1) is subject to the following conditions:
  - a. Based on the SP P -UP submission, the PA issues the SP M -UP to submit a request for UP to the BUD Proxy.
  - b. Based on the submission of SP P -GU, PA issues SP M - GU to submit the replacement of the used UP to K u asa B U D.
  - c. Based on the submission of SP P -TU , PA/K P Issued SP M -TU to submit a request to the BUD Authority.
  - d. Based on the S P P -LS submitted by the Expenditure Treasurer/Expenditure Treasurer to assist, PP K -SKPD / PPKUnit SKPD performs verification on:
    - 1) the material truth of the letter of evidence regarding the rights of the addict .
    - 2) completeness of the documents that become the requirements/in connection with the bond/agreement for the procurement of goods/services.
    - 3) availability of relevant funds.

- e. Based on the submission of SP P -GU Nihil, PA issues SPM -GU Nihil to be submitted to the BUD Authority.
- f. Based on the submission of SP P -TU Nihil, PA issues SPM -TU Nihil to be submitted to the BUD Authority.
- g. Based on the verification result, PA/KPA ordered the payment of the APBD Burden through the issuance of SP M -LS to the BUD Authority.
- h. , PA/KPA does not issue SP M -LS .
- i. PA/KPA returns the SP P -LS document to the Expenditure Treasurer/Expenditure Treasurer to assist in the event that the verification result does not meet the requirements, no later than 1 (one) day from the receipt of the SPP.
- j. PPK-SKPD/PPK-SKPD Units verify the completeness of the submission of payment requests from the Expenditure Treasurer/Auxiliary Expenditure Treasurer.
- k. The payment order is submitted by the Budget User to the BUD Proxy and documented in the SPM prepared by the PPK-SKPD/PPK-SKPD Unit after previously verifying the completeness and validity of the payment application .
- l. Types of SPM consist of :
  - 1) SPM-UP;
  - 2) SPM-GU;
  - 3) SPM-TU;
  - 4) SPM-LS ;
  - 5) SPM-GU Zero; and
  - 6) SPM-TU Zero.
- m. PPK-SKPD Units are authorized to verify the completeness and validity only for submitting requests for LS and/or TU payments from the Assistant Expenditure Treasurer.
- n. PA/KPA are prohibited from issuing SPM that burdens the relevant fiscal year after the fiscal year ends.
- o. In the event that the PA/KPA is temporarily absent, the person concerned may appoint an official who is authorized to sign the SPM based on the PA/KPA Assignment Letter.
- p. In the event that the PA/KPA is permanently absent, the appointment of an official who is authorized to sign the SPM shall be determined

by a Regent's Decree (letters o and p require explanation of absence).

- q. PPK-SKPD/PPKU Unit SKPD in the issuance of each SPM, make recordings in the SPM register.

(5) Order to pay UP with the following conditions:

- a. Based on the SP P -UP submitted by the Treasurer of Expenditure, PPK -SKPD verified by examining the suitability of the amount of UP with the Regent's SK.
- b. verification is stated as appropriate, PP K -SKPD prepares the draft Order to Pay UP documented in the draft SP M -UP to be signed by the Budget User.
- c. Signing and issuing S P M -UP at the latest 2 (two) days since the verification process is stated to be complete and always.
- d. SPM UP which has been signed by PA as referred to in hur u fc is submitted to the BUD Authority, complete with :
  - 1 ) PPK-SKPD Verification Statement Letter ;
  - 2 ) Statement of Absolute Responsibility of the PA; and
  - 3 ) PA warrant for issuance of SP2D UP

(6) Order to Pay GU with the following conditions:

- a. The PPK-SKPD verify the SP P -GU and LPJ for the use of UP along with evidence of the transaction received from the Expenditure Treasurer with the following steps:
  - 1. examine the D PA document to ensure that the related expenditure does not exceed the remaining budget;
  - 2. examine the S PD document to ensure that the relevant funds are provided;
  - 3. examine the completeness and validity of evidence i - transaction evidence and related tax documents; and
  - 4. examine the suitability of the number of calculations for the application for GU, LPJ for the use of UP, and proof of transactions.
- b. In the event that the results of the SPP-GU verification as referred to in letter a are found to be incomplete and/or invalid and/or non-conforming, the PP K -SKPD requests improvements and/or improvements to the Spending Treasurer no later than 1 (one) day since the receipt of the SPP-GU.

- c. In the event that the SPP-GU document as referred to in letter b is declared incomplete and/or invalid, the budget user/budget user authority refuses to issue the SPM.
  - d. SPM-GU Publication Rejection in letter c is stated in the Register of SPM-GU Publication Rejection Letter. (additional letters c and d).
  - e. In the event that the results of the verification as referred to in letter a are declared complete and valid, PPK S KPD prepares the submission of the Order to Pay GU which is documented in draft SP M - G U to be signed by the Budget User.
  - f. The Budget User signs and issues the SP M - GU no later than 2 (two) days after the verification process is declared complete and valid.
  - g. The SPM GU which has been signed and issued by the PA as referred to in letter d is submitted to the BU D' s attorney , accompanied by:
    - 1. PP K -SKPD Verification Statement , which is *attached* with a *check list for completeness* of documents;
    - 2. Statement of Absolute Responsibility of PA;
    - 3. PA warrant for issuance of SP2D GU;
    - 4. Letter of attestation of the accountability of the Expenditure Treasurer for the previous period that has been verified by the PPK SKPD and the Head of Accounting and Reporting at the BKD;
    - 5. Photocopy of General Cash Book;
    - 6. Photocopy of Tax Assistant Book; and
    - 7. Photocopy of Account Statement of the Spending Treasurer;
- (7) Order to Pay TU with the following conditions:
- a. Based on the SP P -TU submission by the Expenditure Treasurer/Auxiliary Expenditure Treasurer accompanied by a Detailed List of TU Shopping Plans , PP K - SKPD / PPK-SKPD Units verify with the following steps:
    - 1. examine the D PA document to ensure that the related expenditure does not exceed the remaining budget;
    - 2. examine the S PD document to ensure that the relevant funds are provided; and



3. examine the completeness and validity of the requirements for submitting a request for an TU Payment Order.
- b. In the case of the verification result of SPP TU as referred to in letter a, found incompleteness and/or invalidity and/or non-compliance of SPP-TU , PP K -SKPD/PPK-UnitSKPDm e request for improvement and/or improvement to the Treasurer of Expenditure/Treasurer of Expenditure P assistance at least 1 (one) days since the receipt of SP P -TU.
  - c. In the event that the SPP-TU document as referred to in letter b is declared incomplete and/or invalid, the budget user/budget user authority refuses to issue the SPM.
  - d. SPM-TU Publication Rejection on the letter c is stated in the Register of SPM-TU Publication Rejection Letter. (additional letters c and d).
- e. TU SPP verification as referred to in letter a, are declared complete and valid, the PP K -SKPD/PPK-SKPD Units prepare the application for the TU Payment Order which is documented in the draft SP M -TU to be signed by the PA/KPA.
  - f. PA/KPA signs and issues M - TU ANSP no later than 2 (two) days after the verification process is declared complete and valid.
  - g. The SPM GU which has been signed and issued by the PA as referred to in letter d is then submitted to the BUD Proxy, accompanied by:
    1. Statement Letter of Verification of PP K -SKPD /PPK-Unit SKPD which is *attached with a checklist for completeness of documents*;
    2. PA/KPA Absolute Responsibility Statement Letter;
    3. PA/KPA order for the issuance of SP2D TU;
    4. Certificate of Submission of SPM-TU;
    5. Cover letter for submission of SPM-TU which has received approval from the Head of BKD as PPKD; and
    6. Letter of attestation of the accountability of the previous Expenditure Treasurer that has been verified by the PPK SKPD and the

Head of Accounting and Reporting at the  
Regional Finance Agency.

- (8) Order to Pay LS with the following conditions:
- a. Based on the submission of SP P - LS by the Expenditure Treasurer / Assistant Expenditure Treasurer accompanied by supporting documents , PP K - SKPD / PPK - SKPD Units verify with the following steps:
    1. examine the D PA document to ensure that the related expenditure does not exceed the remaining budget;
    2. examine the S PD document to ensure that the relevant funds are provided;
    3. examine the completeness of the documents according to the type of submission based on the provisions of the legislation as stored in the documentation in the system;
    4. examine the validity of supporting documents; and
    5. examine the suitability of the calculation number of the LS submission with the supporting documents.
  - b. In the event of the verification of SPP LS as referred to in letter a, found incompleteness and/or invalidity and/or non - compliance, PP K -SKPD/PPK -UnitSKPD m e request for repairs and/or improvements to the Treasurer of Expenditure/Treasurer of Expenditure P assistance at least 1 (one) day from receipt SP P -LS.
  - c. In the event that the SPP-LS document as referred to in letter b is declared incomplete and/or invalid, the budget user/budget user authority refuses to issue the SPM.
  - d. SPM-LS Publication Rejection on the letter c is stated in the Register of SPM-LS Publication Rejection Letter.
  - e. In the event of the verification of SPP LS as referred to in letter a, it is stated in full, PP K -SKPD /PPK -Unit SKPD prepares the submission of the Order to Pay LS which is documented in draft SP M -LS to be signed by PA/KPA .

- f. PA/KPA signs and issues SP M -LS no later than 2 (two) days since the verification process is complete .
- g. SPM LS which has been signed and issued by the PA as referred to in letter d, is then submitted to the BUD Proxy, accompanied by:
  - 1. Statement Letter of Verification of PP K - SKPD / PPK - Unit SKPD which is attached with a checklist *for completeness of* documents;
  - 2. PA/KPA Absolute Responsibility Statement Letter;
  - 3. PA/KPA warrant for the issuance of SP2D LS;
  - 4. Photocopy of SPD;
  - 5. Photocopy of DPA/DPPA;
  - 6. Proof of Payment;
  - 7. Contract Summary;
  - 8. PPK Statement Letter;
  - 9. Payment Request Letter;
  - 10. Details of Use of Advances;
  - 11. Contract/SPK along with special contract terms (SSKK);
  - 12. Contract *Addendum (if any)*;
  - 13. Letter of order/order to start work (SPMK);
  - 14. Notification of fines from PPK (if the completion of work is late);
  - 15. Proof of deposit of fines;
  - 16. Photocopy of TIN;
  - 17. Photocopy of Bank Reference and Current Account;
  - 18. Photocopy of the Director's ID card;
  - 19. Minutes of Work Submission;
  - 20. Minutes of Inspection of Work Results;
  - 21. Photocopy of down payment guarantee, performance guarantee, maintenance guarantee;
  - 22. Proof of tax payment or *E-Billing* accompanied by a tax invoice (VAT and PPh);
  - 23. Minutes of Payments;
  - 24. A statement of ability from other parties/partners to complete one hundred

percent work until the end of the contract period; and

25. The completeness of the SPM LS document for the procurement of goods and services as referred to in paragraph (8) letter d is adjusted to the needs based on the type or nature of the procurement of goods and services carried out.
- h. Issuance of SP M - LS can be done by applying E T P which is printed and sent online in the form of a file to the BUD Authority.
- i. The Budget User signs and issues SP M -GU Nil which is then submitted to the Proxy of BU D , accompanied by:
  - 1) PP K -SKPD Verification Statement , which is *attached with a check list for completeness* of documents; and
  - 2) PA warrant for the issuance of SP2D GU Nil.
- j. The Budget User signs and issues the SP M - TU Nil which is then submitted to the Proxy of BU D , accompanied by:
  - 1) V e rification of PP K -SKPD which is *attached with a check list for completeness of documents* ; and
  - 2) PA warrant for the issuance of SP2D TU Nil .
- (9) The Payment Order Document as referred to in paragraph (4) letter 1 is listed in attachment XI which is an integral part of this Regent's Regulation.

## Sixteenth Part

### DISCLOSURE ORDERS

#### Article 60

- (1) The order for the disbursement of funds was made by the BUD Authority to issue a sum of money from the RKUD based on the SPM received from the PA/KPA.
- (2) The order for disbursement of funds as referred to in letter a is addressed to the operational bank of its partner to disburse funds in the RK U D with the aim of paying the relevant parties according to the type of SPM and SPP submitted.

- (3) The disbursement order process contains information, data flow, as well as the use and presentation of documents that are carried out electronically.
- (4) disbursement of funds as referred to in letter a is subject to the following provisions :
  - a. The attorney for BUD issues SP2D based on SPM received by PA / KPA which is addressed to the operational bank of its working partners.
  - b. Issuance of SP2D as referred to in letter a, no later than 2 (two) days from the receipt of complete and correct SPM.
  - c. In the context of issuing SP2D, the BUD Proxy is obliged to:
    1. Examining the completeness of the MSS issued by the PA/ KPA in the form of a Statement of Responsibility for the PA/KPA;
    2. Testing the correctness of the calculation of claims at the expense of the Regional Budget stated in the payment order;
    3. Testing the availability of funds for the activity concerned; and
    4. Ordered the disbursement of funds as the basis for Regional Expenditures.
  - d. K -SKPD Verification Statement /PPK-SKPD Unit, the PA/KPA Absolute Responsibility Statement Letter , and the PA/KPA SP2D Issuance Order, the BUD Proxy will verify with the following steps:
    - 1) examine the D PA document to ensure that the related expenditure does not exceed the remaining budget;
    - 2) examine SPD documents to ensure funds for related expenditures have been made available;
    - 3) examine and ensure the completeness of the documents that are the requirements for submitting the SPM ; and
    - 4) test the correctness of the calculation of claims for the Expense of the Regional Budget listed in the payment order.
  - e. Proxy of BUD does not issue SP2D submitted by PA/KPA in the event that :
    - 1) not equipped with a statement of responsibility for the PA/KPA;

- 2) unavailability of activity funds and or expenditures exceeding the ceiling;
  - 3) inconsistencies between bill calculations and payment orders ; and
  - 4) not completed Su r a tStatementVerif i kasiPP K -SKPD/PPKUnit SKPD.
- f. SP2D does not meet the provisions as referred to in letter e, the BUD Proxy shall return the SPM document no later than 1 (one) day from the receipt of the SPM.
  - g. In the event that the SPM document as referred to in letter f is declared incomplete and/or invalid, the BUD Authority refuses to issue SP2D.
  - h. SP2D Publication Rejection on the letter g is entered in the SP2D Publication Rejection Letter Register.
  - i. In the event that the verification process is declared complete, the BUD Proxy will issue a Fund Disbursement Order which is documented in the SP2D.
  - j. The order for the Disbursement of Funds as referred to in paragraph (1) shall be submitted to the Bank containing information regarding:
    1. Account balance to be disbursed ;
    2. Total amount of disbursed RKUD funds ;
    3. The purpose of payment of the total amount as referred to in number 2 which is detailed as follows :
      - a) Receiving party - a third party or a third party providing goods/services; and
      - b) Pieces that are transitory .
  - k. and the bank, it must be ensured that the information required in the Funding Disbursement Order is conveyed between the two parties while still paying attention to digital security in the respective system .
- (5) The Disbursement Order Document as referred to in paragraph ( 1 ) is listed in attachment XII which is an integral part of this Regent's Regulation.

## Part Seventeen

BOOKING OF EXPENDITURE TREASURER /  
ASSISTANT EXPENDITURE TREASURER

## Article 61

- (1) The Expenditure Treasurer/Auxiliary Expenditure Treasurer shall exercise control over the implementation of expenditure under his authority.
- (2) Bookkeeping carried out by the Expenditure Treasurer/Auxiliary Expenditure Treasurer contains information, data flow, as well as the use and presentation of documents electronically.
- (3) To control the implementation of regional expenditures as referred to in paragraph (1), the Expenditure Treasurer/Auxiliary Expenditure Treasurer shall use the following bookkeeping documents:
  - a. General Cash Book;
  - b. Bank Subsidiary Book;
  - c. Cash Assistant Book;
  - d. Tax Assistant Book;
  - e. Panjar Assistant Book; and
  - f. Sub-Books per Sub Details of Shopping Objects;
- (4) The recording of books as referred to in paragraph (3) is sourced from data, including but not limited to:
  - a. Proof of a valid and complete transaction ;
  - b. SPP UP/GU/TU/LS ;
  - c. SPM UP/GU/TU/LS ;
  - d. SP2D ; and
  - e. Other supporting documents in accordance with statutory regulations .
- (5) Bookkeeping of various transactions is carried out under the following conditions:
  - a. UP acceptance with the following conditions:

1. Expenditure Treasurer / Assistant Expenditure Treasurer shall record receipts of UP/GU/ T Uber based on SP2 D - UP/SP2 D -GU /SP2D-TU.
2. Bookkeeping of receipts as referred to in number 1 by recording in the General Cash Book on the receiving side and in the Bank's auxiliary Cash Book on the receipts side in accordance with the amount listed on SP2D -UP/SP2D-GU/SP2D- TU .
  - b. The delegation of part of the UP from the Spending Treasurer to the Assistant Expenditure Treasurer is recorded in the BKU on the expenditure side, as well as in the Bank's Subsidiary Ledger in terms of the expenditure process according to the amount of UP delegated.
  - c. Shifting Inventory Money is regulated that in the event that the Expenditure Treasurer / Assistant Expenditure Treasurer shifts the UP/GU/TU contained in the bank to cash , recording is carried out in the BKU on the expenditure and receipts side, in the Bank Subsidiary Book on the expenditure side, and in the Cash Cash Subsidiary Book on the receiving side in accordance with the amount UP/GU/TU shifted.
  - d. Payment of expenses by the Treasurer is arranged so that the payment bag is made by the Treasurer of Expenditure / Treasurer of Expenditure Assistant based on the proofs of expenditure submitted by PPTK in cash/non-cash, bookkeeping is done by stamping on the BKU in the case of expenditure , on the Book The Cash Assistant/Bank Assistant's Book is inserted in the order, and on the Sub - Detail of the Expenditure Object in the UP/GU/TU column, the amount of the gross expenditure value.
  - e. Provision of Deposits provided that based on the Memorandum of Disbursement of PA/ KPA Funds, as well as evidence of disbursement of money /other valid evidence, the Expenditure Treasurer/ Auxiliary Expenditure Treasurer shall record the downpayment of the amount of money given to PPTK in the BKU on the expenditure side, in the Bank's Subsidiary



Book on the expenditure side Assistant Panjar on the expenditure side.

- f. Downpayment Accountability with the following conditions:
  1. Based on the responsibility given by PPTK for the use of down-payment, the Expenditure Treasurer/Auxiliary Expenditure Treasurer shall record in the BKU on the expenditure side and in the Sub Details of Shopping Objects sub-book on the expenditure side.
  2. PPTK , the Spending Treasurer/Auxiliary Expenditure Treasurer shall record in the Bank Subsidiary Book or Cash Auxiliary Book on the receipt side of the amount returned .
  3. In the event of a shortfall , the Treasurer of Production/Treasurer of Expenditure Assistant pays the shortfall to the PPTK , and further records in the Assistant's Book or the Assistant 's Book of Cases of the amount of production paid.
- g. Shopping through the LS provided that the Expenditure Treasurer/Auxiliary Expenditure Treasurer carries out the bookkeeping of spending payments through the LS by recording in the BKU on the receiving side and on the expenditure side on the same date, and recording in the Sub Detailed Book of Shopping Objects in the LS expenditure column for the amount of gross expenditure.
- h. Collection and Deposit of Taxes with the following provisions:
  - 1) the time of collection/ withholding of taxes, the Expenditure Treasurer/Auxiliary Expenditure Treasurer shall record it in the BKU on the receiving side, and on the Tax Auxiliary Book on the revenue side.

- 2) National Accounts, the Treasurer of Expenditure/Treasurer of Expenditure , the Assistant, records the BKU with the foreign exchange , and the Tax Assistant Book on the production side.
- (6) The General Cash Book of the Production Treasurer/Assistant Production Treasurer must be closed at the end of each month and signed by the Production Treasurer/Assistant Production Treasurer with PA/KPA.
- (7) Closing of BKU as referred to in paragraph (6) is attached to the Cash Examination Ceremony.
- (8) The Bookkeeping Document of the Expenditure Treasurer/Auxiliary Expenditure Treasurer as referred to in paragraph (3) is contained in Appendix XIII which is an integral part of this Regent's Regulation.

#### Part Eighteen

#### SUBMITTING THE RESPONSIBILITY REPORT

#### EXPENDITURE TREASURE/Treasurer

#### ASSISTANT EXPENDITURE

#### Article 62

- (1) Expenditure Treasurer / Assistant Expenditure Treasurer must submit an Accountability Report ( LPJ ).
- (2) Preparation and submission of LPJ Expenditure Treasurer/Auxiliary Expenditure Treasurer containing information, data flow, as well as the use and presentation of documents electronically.
- (3) report of the Expenditure Treasurer/Assistant Expenditure Treasurer as referred to in paragraph (1) with the following provisions :
  - a. Treasurer of Production must be administratively responsible for the use of UP/GU/TU/LS to the PA through PPK-SKPD no later than the next 10 months.
  - b. The Treasurer of Production/Treasurer of Production The Assistant to the SKPD shall be functionally responsible for the management of the funds which is his responsibility by

submitting the LPJ production to the PPKD no later than the next 10 months .

- c. The provisions on the deadline for issuing LPJp approval letters and sanctions for late submission of accountability reports are stipulated in a Regent Regulation.
- d. Submission of the accountability of the Expenditure Treasurer/Auxiliary Expenditure Treasurer functionally as referred to in letter b is carried out after the issuance of the letter of authorization of expenditure responsibility by the PA/KPA.
- e. In order to keep the LPJ in order at the end of the fiscal year, the accountability for the expenditure of funds for the month of December must be submitted no later than December 31 .
- f. The Expenditure Treasurer/Auxiliary Expenditure Treasurer is obligated to convey accountability for the management of money under their authority.
- g. Accountability of the Expenditure Treasurer/Auxiliary Expenditure Treasurer , as referred to in letter f includes:
  - 1) LPJ Use of UP with the following conditions:
    - a) LPJ use of UP is carried out by the Expenditure Treasurer at each GU submission.
    - b) The LPJ for the use of UP is submitted to the PA through PPK-SKPD, accompanied by complete and valid proof of expenditure.
    - c) LPJ The use of UP is used as an attachment to the submission of SPP - GU.
    - d) At the end of the year LPJ, the use of UP was submitted specifically not to be an attachment to the GU submission, as well as a report on the remaining UP funds that were no longer needed.
    - e) The submission of the LPJ as referred to in letter d is followed by the deposit of the remaining n aUP to the RKUD.
  - 2) Accountability for the use of TU is regulated as follows:
    - a) Accountability for the use of TU is carried out by the Expenditure

Treasurer/Auxiliary Expenditure Treasurer after the managed TU has been used/finished to be used to fund a sub - activity or has been completed at the time specified since the TU was received.

- b) Accountability for the use of TU is conveyed to PA/KPA through PPK-SKPD/PPK-SKPD Units in the form of LPJTU which is accompanied by complete and legal proof of expenditure.
  - c) PPK-SKPD/PPK-SKPD Units conduct a site verification of LPJ using TU before being signed by PA/KPA.
- 3) Administrative Accountability of the Expenditure Treasurer with the following provisions:
- a) accountability is conveyed by the Expenditure Treasurer to PA through PP K - SK P D no later than the 10th of the following month;
  - b) Administrative accountability in the form of LPJ which describes the total budget , realization and the remaining cumulative budget ceiling and /or activities , accompanied by:
    - 1) BKU;
    - 2) Cash closing report (BKU); and
    - 3) LPJ Assistant Expenditure Treasurer.
  - c) LPJ as referred to in letter a is submitted no later than the 10th of January and must attach proof of deposit for the remaining UP.
- 4) The Expenditure Treasurer's Functional Responsibilities are regulated as follows:
- a) Functional accountability is submitted by the Expenditure Treasurer to PPKD as BUD no later than the 10th of the following month.
  - b) Functional accountability in the form of LPJ which will be consolidated with LPJ Assistant Expenditure Treasurer, attached with:
    - 1) Cash closing report; and
    - 2) LPJ Assistant Expenditure Treasurer.

- c) accountability is conveyed by the Expenditure Treasurer to PPKD as a BUD after obtaining PA approval.
  - d) In the last month of the fiscal year, the functional accountability as referred to in letter c is submitted no later than January 10 and must attach proof of deposit for the remaining UP.
- (4) Accountability for the use of UP with the following conditions:
  - a. GU application, the Expenditure Treasurer prepares LPJ for the use of UP.
  - b. The accountability report for the use of UP is submitted to PA through PP K - SKPD as an attachment to the SPP GU application accompanied by complete and legal evidence .
- (5) Responsibility for the Use of TU with the following provisions:
  - a. The Treasurer of Expenditure compiles the LPJ of the use of the TU after the TU administered by him has been used to fund any type of activity and /or has reached the specified time since the TU was received.
  - b. The Production Treasurer submits a nLPJPengguna a nTU to the PA through PPK - SKPD with complete and valid proof of expenditure attached .
  - c. PPK -SKPD verifies the use of LPJ before it is signed by PA with the following steps:
    - 1) Examine the S PD document to ensure that funds for related expenditures have been provided .
    - 2) Examine D PA documents to ensure that related expenditures do not exceed the remaining budget.
    - 3) Examine the validity of proof of purchase.
- (6) Administrative Responsibilities include:
  - a. The preparation of the LPJ is regulated as follows:
    - 1. , the Assistant Expenditure Treasurer prepares LPJ to be submitted to the Expenditure Treasurer.
    - 2. The Expenditure Treasurer will prepare the LPJ Treasurer and consolidate with the LPJ Assistant Expenditure Treasurer.

3. LPJ Treasurer provides an overview of the total budget, realization , and cumulative budget balance and /or activities that are attached:
  - a) BKU;
  - b) Cash Closing Report; and
  - c) LPJ Assistant Expenditure Treasurer.
- b. Submission of Administrative LPJ with the following conditions:
  1. The Expenditure Treasurer submits the LPJ Treasurer to PA through PP K - S KPD no later than the 10th of the following month .
  2. PPK-SKPD verify administrative LPJ with the following steps:
    - a) examine shopping transactions along with evidence of expenditures that are documented in related books or reports;
    - b) examine receipts of SP2D which are documented in related books or reports; and
    - c) conduct an analysis of suitability and compliance with the cash expenditure and disbursement process.
  3. In the event that the verification process as referred to in number 2, the PPKSKPD finds a discrepancy and/or incompleteness, then the PPK SKPD requests improvements and/or improvements to the Expenditure Treasurer.
  4. In the event that the verification process is declared valid and complete, the PPKSKPD will administratively submit the LPJ Treasurer's signature and approval to the PA.
  5. PA signs the LPJ Treasurer which has been verified as a form of approval.
- (7) Functional Accountability with the following conditions:
  - a. The Expenditure Treasurer submits functional responsibilities to the PPKD as the Proxy of the BUD to be signed, no later than the 10th of the following month after the LPJ Expenditure Treasurer is signed by the PA.
  - b. PPKD as the proxy of BUD carries out the verification process and signs the LPJ Expenditure Treasurer as a form of approval.

(8) Responsibilities of Assistant Expenditure Treasurer, include:

a. Accountability for the use of spillover UP with the following conditions:

1. Accountability for the use of UP is carried out by the Expenditure Treasurer at each application for replacement of the overflow of UP.
2. The accountability for the use of UP is conveyed to KPA through PP K - Unit SKPD in the form of UP overflow LPJ which is accompanied by complete and legal proof of expenditure.
3. The overflow LPJ-UP as referred to in number 2 is submitted to the Expenditure Treasurer as the basis for the preparation of the Expenditure Treasurer LPJ .

b. Accountability for the use of TU with the following conditions:

1. Accountability for the use of TU is carried out by the Assistant Expenditure Treasurer , which is managed after the TU has been used to fund a sub-activity or has arrived at the specified time since the TU was received.
2. Accountability for the use of TU is conveyed to KPA through PP K -SKPD/PPK-Unit SKPD in the form of LP J - TU which is accompanied by complete and legal proof of expenditure.
3. PK-SKPD/PPK-Unit SKPD must verify the LPJ of the use of the TU before it is signed by the KPA.

c. Submission of LPJ with the following conditions:

1. The Assistant Expenditure Treasurer submits the LPJ to the Expenditure Treasurer no later than the 5th of the following month, enclosing:
  - a) BKU; and
  - b) Cash closing report.
2. PPK - SKPD/PPK-SKPD Units verify LPJ before signing KPA to get approval.

(9) The Accountability Documents of the Expenditure Treasurer/Auxiliary Expenditure Treasurer as referred to in paragraph (3) letter g are listed in attachment XIV which is an integral part of this Regent's Regulation.

Part Nineteen  
IMPLEMENTATION AND AN ADMINISTRATIVE SHOPPING  
BEYOND THE FINANCIAL YEAR

Article 63

- (1) Execution of work /payment of other agreements/contracts/alliances in accordance with the provisions of regulations and laws in the relevant budget year that exceeds the budget year may occur as a result of :
  - a. late payment for work that has been completed 100% during the year;
  - b. extension of time for the execution of work in accordance with the provisions of the laws and regulations governing the procurement of goods and services;
  - c. circumstances beyond the control of the Regional Government and/or suppliers of goods and materials including *force majeure* in accordance with legislation; and
  - d. obligations of the Regional Government in accordance with the provisions of the legislation, including the results of permanent court decisions.
- (2) Implementation of payments for late payments for work that has been completed 100 % in the relevant year , the Regional Government carries out the following stages:
  - a. make changes to the Regent's Regulation concerning the elaboration of the APBD and notify the leadership of the DPRD to be further accommodated in a Regional Regulation concerning the amendment of the APBD;
  - b. payments for third party obligations are budgeted in the relevant programs, activities , and sub-activities as well as the ending code ; and
  - c. ratify DPASKPD or Amendments to DPASKPD and SPD as the basis for implementing payments.
- (3) Implementation of payment for the extension of time for the implementation of the work in accordance with the provisions of the legislation



governing the procurement of goods and services, the Regional Government carries out the following stages:

- a. Make changes to the Regent's Regulation regarding the elaboration of the Regional Budget and be notified to the leadership of the DPRD to be further accommodated in a Regional Regulation concerning the APBD amendment;
  - b. Payments for third party obligations are budgeted in the programs, activities and sub -activities as well as the relevant account codes.
  - c. Approve changes to DP A - SKPD and SPD as the basis for payment implementation.
- (4) Implementation of work /payment in circumstances beyond the control of the Regional Government and/or providers of goods and services, *including force majeure ( force majeure ) in accordance with statutory regulations* , the Regional Government carries out the following stages:
- a. The head of the SKPD examines the causes of delays in the completion of work in the relevant fiscal year to ensure that the delay in completion is not due to negligence of the providers of goods/services and/or users of goods and services;
  - b. The Regent determines the *force majeure situation* in accordance with the laws and regulations;
  - c. Make changes to the Regent's Regulation regarding the elaboration of the Regional Budget and notify the leadership of the DPRD to be further accommodated in a Regional Regulation concerning the APBD amendment;
  - d. Payments for third party obligations are budgeted in programs, activities, and sub -activities as well as the relevant account codes; and
  - e. Approve DPASKPD or Amendments to DPASKPD and SPD as the basis for implementing payments.
- (5) The implementation of payments for other obligations of the Regional Government in accordance with the provisions of laws and regulations , including the results of permanent court decisions, the Regional Government carries out the following stages:

- a. The head of the SKPD examines the basis for recognizing the obligations of the Regional Government as the basis for budgeting in the APBD;
  - b. Make changes to the Regent's Regulation concerning the elaboration of the Regional Budget and notify the leadership of the DPRD to be further accommodated in a Regional Regulation concerning the APBD amendment;
  - c. Payments for third party obligations are budgeted in the programs, activities and sub -activities as well as the relevant account codes.
  - d. Approve DPASKPD or Amendments to DPASKPD and SPD as the basis for implementing payments.
- (6) In the framework of the implementation of work/payment of other agreements/contracts/alliances in accordance with the provisions of legislation in the budget year in question that exceeds the budget year, must be reviewed first by APIP in accordance with legislation .
  - (7) The result of the APIP review as referred to in paragraph (6) shall be one of the policies of the Regional Government to budget in amendments to the Regency Regulation on the interpretation of the APBD;
  - (8) Procedures for budgeting and implementation of expenditures beyond the budget year are regulated in the Regent's Regulation.

## Part Twenty

### COMPULSORY SHOPPING AND BINDING

#### Article 64

- (1) Mandatory spending is expenditure that must be spent in the context of fulfilling basic public services .
- (2) expenditures are expenditures that are needed continuously and must be allocated by the Regional Government in sufficient amounts for each month in the relevant fiscal year.
- (3) The implementation of the budget for expenditures that are mandatory and binding are:
  - a. In the event that the Regent and DPRD do not adopt a common goal within 60 (sixty) days

from the submission of the draft Regional Regulation on APBD by the Regent to DPRD, the Regent shall draw up a draft Regulation of the Regent regarding the APBD at the highest amount of AP B in the previous fiscal year.

- b. The draft Regent's Regulation on the Regional Budget as referred to above is prioritized for binding spending and mandatory spending.
- (4) event that there are expenditures that are mandatory and binding before the DPA-SKPD is ratified, then the BUD can make its own SP D - without waiting for the DPA to be ratified after the Regent's regulation on mandatory and binding expenditures is issued.
- (5) Payments at the expense of the APBD can be made based on the SPD, or DPA-SKPD, or other documents that are equivalent to the SPD.
- (6) The provisions for implementing the budget for expenditures that are mandatory and binding can be divided into 2 (two), namely:
  - a. In the case of delay in determining the APB D ;
  - b. In case the document is not ready.

## Part Twenty One

### SUB ACTIVITIES THAT ARE MULTIPLE YEARS

#### Article 65

- (1) Multi -Year Sub -Activity is an activity that is budgeted and carried out for a period of more than 1 (one) fiscal year whose work is carried out through a multi-year contract.
- (2) Sub-activities that are multi-year as referred to in paragraph (1) with the following provisions:
  - a. In carrying out sub-activities that are multi-year ( multi-year ) , it must be stipulated *in advance by a Regional Regulation* .
  - b. budgeting for multi-year activities is based on mutual agreement between the Regent and DPRD.

- c. The joint agreement between the Regent and the DPRD was signed along with the signing of the KUA and PPAS .
- (3) Regional Regulations concerning Mutual Agreements between the Regent and the DPRD for multiple years shall at least contain:
  - a. name of sub activity;
  - b. period of implementation of sub-activities;
  - c. budget amount; and
  - d. annual budget allocation.
- (4) Multi-year Sub Activities as referred to in paragraph (1) with the following criteria:
  - a. Construction work on the implementation of sub-activities which are technically a single unit to produce one output that requires completion time of more than 12 (two a s ) months ; or
  - b. Work on the implementation of sub-activities which by their nature must continue at the turn of the fiscal year, such as planting seeds/seedlings, reforestation, marine / air pioneering services, food and medicine in hospitals, waste construction services and procurement of cleaning services.
  - c. the implementation period of multi-year does not exceed the term of office of the regent.
  - d. In the event that the regent 's term of office ends before the end of the fiscal year , the said multi -year sub-activities can be completed until the end of the fiscal year.

## Part Twenty Two

### FINANCING RECEIPT ADMINISTRATION

#### Article 66

- (1) The implementation and administration of regional financing receipts are as follows:
  - a. The implementation and administration of the receipt and expenditure of Regional Financing is carried out by the head of the SKPKD.
  - b. Receipt and expenditure of Regional Financing is done through RKUD.
  - c. with the provisions of the legislation is not carried out through the RKUD, the BUD shall record and ratify the receipt and disbursement of the Regional Financing .

- (2) Circumstances that caused the previous year's SiLPA to be used in the current fiscal year for the following purposes:
  - a. cover the budget deficit;
  - b. to fund the obligations of the Regional Government for which the budget is not yet available;
  - c. pay the interest and principal of regional debts and/or bonds that exceed the available budget prior to changes to the APBD;
  - d. pay off interest and principal obligations;
  - e. fund the increase in salaries and allowances for ASN employees due to government policies;
  - f. funding programs, activities, and sub-activities for which the budget is not yet available; and/or
  - g. funding sub-activities whose performance targets are improved from those specified in the DPA SKPD for the current budget year, which can be completed up to the deadline for payment of settlements in the current budget year .
- (3) Overbooking from the Reserve Fund account to the RKUD is carried out based on the planned use of the Reserve Fund according to its designation.
- (4) The book-entry from the Reserve Fund account to the RKUD as referred to in paragraph (3) is carried out after the amount of the Reserve Fund determined based on the Regional Regulation concerning the formation of the Reserve Fund is sufficient.
- (5) Book-entry is a maximum amount of the ceiling of the Reserve Fund which will be used according to its designation in the relevant fiscal year in accordance with that stipulated by the Regional Regulation concerning the establishment of the Reserve Fund
- (6) Book -entry from the Reserve Fund account to RKUD is carried out with a book-entry order by the Proxy of the BUD with the approval of the PPKD.
- (7) With respect to receipts and disbursements of Financing, the BUDA Proxy shall record the receipts of financing in the Cash Book of Receipts and Expenditures on the receiving side, while expenditures on financing are recorded in the Cash Book of Receipts and Expenditures on the expenditure side.

- (8) respect of receipts and expenditures that have been approved by BUD , the Proxy of BUD shall record the receipt of financing in the Cash Book of Receipts and Expenditures on the revenue side, while financing expenditures are recorded in the Cash Book of Receipts and Expenditures on the expenditure side.
- (9) The Expenditure Treasurer shall record the book-transfer from the Reserve Fund account to the RKUD using the Cash Book for Receipts and Expenditures of Financing.
- (10) Receipt of Receipt of Regional Loans through RKUD.
- (11) bookkeeping of granting loans and receipts of cash for Receipt of Regional Loans uses the Cash Book of Receipts and Expenditures of Financing and is recorded by the BUD Proxy for granting loans on the disbursement side and cash receipts on Receipts on Regional Loans on the receiving side.
- (12) Regional Loans are all transactions that result in the region receiving a certain amount of money or receiving monetary benefits from other parties so that the region is burdened with an obligation to repay, originating from:
  - a. Central government;
  - b. Other Local Governments;
  - c. bank financial institutions;
  - d. non-bank financial institutions; and
  - e. public.
- (13) The implementation and administration of Regional Loans from the Central Government is carried out through:
  - a. cash;
  - b. special account;
  - c. book-entry to RKUD;
  - d. *letters of credit* ; and
  - e. preliminary financing.
- (14) Booking of receipts on District Loans using the Cash Book of Receipts and Withdrawals of Financing and recorded by the BUD Authority on the receipt side.

- (15) The procedure for the implementation of the District Loan is regulated in the Regent's Regulation in accordance with the provisions of the laws and regulations .
- (16) The System and Procedure for the Administration of Regional Financing Receipts and Expenditures are stipulated by the Regent's Regulation.
- (17) Administration of Receipt of Financing loads information , data flow, as well as the use and presentation of documents done electronically.

### Part Twenty -Three

#### FINANCING PRODUCTION MANAGEMENT

##### Article 67

- (1) Implementation and Administration of Regional Financing Expenditure with the following provisions:
  - a. The implementation and administration of the receipt and expenditure of Regional Financing is carried out by the head of the SKPKD.
  - b. Receipt and expenditure of Regional Financing is carried out through RKUD.
  - c. In the event that the receipt and expenditure of Regional Financing in accordance with the provisions of the legislation is not made through the RKUD, the BUD shall record and ratify the receipt and disbursement of the Regional Financing.
  - d. The allocation of the budget for the establishment of the Reserve Fund in the relevant fiscal year is in accordance with the amount stipulated in the Regional Regulation concerning the establishment of the Reserve Fund.
  - e. The budget allocation is transferred from the RKUD to the Reserve Fund account.
  - f. The book-entry is carried out by means of a power of attorney of BU Data with the approval of the PPKD.
  - g. Within the scope of the financing plan , the BUD Authority has the following obligations:
    - 1) examine the completeness of the payment order issued by the head of SKPKD;
    - 2) test the validity of the calculation of financing expenditures listed in the payment order;

- 3) test the availability of relevant funds; and
  - 4) reject the disbursement of funds, when the payment order on the disbursement of financing does not meet the prescribed conditions.
- (2) Regarding the receipt and disbursement of Financing, the BUD Authority will record the receipt of financing on the Cash Book of Receipts and Withdrawals on the receipt side while the withdrawal of financing will be recorded in the Cash Book of Receipts and Withdrawals on the withdrawal side.
  - (3) For receipts and withdrawals that have been confirmed by the BUD, the BUD Authority records the receipt of financing in the Cash Book of Receipts and Withdrawals on receipt, while the withdrawal of financing is recorded in the Cash Book of Receipts and Withdrawals on the withdrawal side.
  - (4) Settle interest and principal obligations for the preparation of interest and principal payment estimates as well as avoid fines and/or sanctions in accordance with the loan agreement.
  - (5) The Reserve Funds for each year are placed on a separate account for the Reserve Funds with public banks designated by the Regent in the form of deposits and/or other low -risk short -term investments.
  - (6) utilization of the Proposed Fund , the District Government recognizes and records the Proposed Fund Interest as Other Valid PAD.
  - (7) The Proposed Fund Interest can be used to fund the needs of the District Government to implement Sub -Activities in achieving the target achievement indicators that have been set.
  - (8) The use of the Proposed Fund is only to carry out a sub -activity based on the indicators and the achievement of the targets that have been set.
  - (9) The participation of capital of the Regional Government in state /regional and / or foreign - owned enterprises is regulated by the Regional Regulations on the allocation of capital.
  - (10) The participation of regional capital in the budget is a form of investment by the Local Government in the Corporation by obtaining ownership rights.



- (11) Regional government capital participation in regionally owned goods is a transfer of ownership of regionally owned goods which were originally assets that were not separated into separated assets to be calculated as regional capital/shares in state-owned enterprises, regionally-owned enterprises, or other legal entities owned by the state.
- (12) Book-entry of regional capital participation in the form of money is carried out by the BUD Proxy based on the following documents:
  - a. Regional Regulation on equity participation; and
  - b. Proof of transfer of capital participation from RKUD.
- (13) Bookkeeping for book-entry and transfers for regional capital participation uses the Book of Receipts and Financing Expenditures .
- (14) The proceeds from the sale of separated regional assets are net proceeds after deducting the costs of implementing the sale of separated regional assets.
- (15) Proceeds from the sale of separated regional assets.
- (16) Documents used in the sale of separated regional assets include :
  - a. Regional Regulations concerning the proceeds of the sale of separated regional assets;
  - b. regional assets ; and
  - c. Credit note for book-entry to RKUD.
- (17) Bookkeeping for the book-entry of the sale of separated regional assets is carried out by the BUD Proxy using the Book of Financing Receipts and Expenditures.
- (18) Regional Loans can be made if the APBD is estimated to be in surplus.
- (19) The allocation of the budget for the Provision of Regional Loans in the relevant fiscal year is in accordance with the amount stipulated in the Regional Regulation on the Regional Budget with reference to the loan/granting agreement.
- (20) Procedures for Granting Regional Loans and Receiving Regional Loans are regulated in a Regent Regulation.
- (21) The allocation of the budget for payment of principals maturing in the relevant fiscal year is in accordance with the amount stipulated in the

Regional Regulations concerning the Regional Budget by referring to the regional debt/bond agreements.

- (22) Principal payments that are due are charged through the RKUD.
- (23) bookkeeping of withdrawals is based on the payment of principal receivables that fall into the period using the Receipt Booklet and the Financing Order and is recorded by the BUD Authority on the withdrawal side .
- (24) Procedures for the payment of principal debts that fall within the period set in the Regency Regulations in violation of the provisions of legislation.
- (25) The System and Process of the Administration of Recipients and the Expenditure of Regional Financing are stipulated by the Regent's Regulation.
- (26) Financing Output Administration as referred to in paragraph (1) contains information, data flow, as well as the use and presentation of documents done electronically.

## CHAPTER VI

### GUIDANCE, CONTROL AND SUPERVISION OF REGIONAL FINANCIAL MANAGEMENT

#### Part One

#### Article 68

BKD conducts administrative guidance on the implementation of the APBD.

#### Article 69

- (1) The guidance as referred to in Article 68 includes the provision of guidelines, guidance, supervision and consultation as well as monitoring and evaluation.
- (2) The provision of guidance, supervision and consultation as well as monitoring and evaluation as referred to in paragraph (1) shall be carried out periodically and/or at any time, either thoroughly to all Regional Apparatuses or heads of certain Regional Apparatuses as needed .

The second part

## Control

## Article 70

- (1) The Regional Secretariat Development Administration Section controls the implementation of APBD Programs and Activities.
- (2) control as referred to in paragraph (1) is to ensure that the implementation of programs and activities is in accordance with the predetermined plans in a timely manner, with appropriate quality, in orderly administration, on target and with appropriate benefits.
- (3) The implementation of control as referred to in paragraph (1) is guided by the provisions of the legislation.

Part Three  
Supervision

## Article 71

- (1) In the context of realizing the efficiency and effectiveness of the use of funds, the Regional Inspectorate conducts periodic inspections of the Regional Apparatus that carry out activities with APBD funds, in accordance with their authority based on the provisions of laws and regulations.
- (2) the Regional Inspectorate is submitted to the Regent in accordance with the procedures and procedures based on the provisions of the legislation.
- (3) regional apparatus as the object of inspection is obliged to follow up thoroughly all recommendations on the results of the regional inspectorate 's inspection and report the progress of the follow-up on the results of the inspection in writing to the regent with a copy to the regional inspector .
- (4) All officials related to the management structure of the APBD implementation in all regional apparatuses are required to carry out inherent supervision of the APBD implementation in stages from top to bottom in accordance with the provisions of the legislation.

CHAPTER VII  
REGIONAL LOSS

## Article 72

- (1) Every official who because of his position knows that the region has been harmed or there is a suspicion or suspicion that he will be harmed, because of an act that violates the law or neglects/does not carry out his obligations properly, must report to the Regent no later than one week after the incident is known.
- (2) In the event that the official as referred to in paragraph (1) does not report no later than 7 (seven) days from the date it is known, it is deemed negligent in carrying out his duties and obligations, he may be subject to disciplinary action.
- (3) the Regional Inspectorate to conduct an examination of the veracity of the report, and take action in the context of securing and recovering regional losses in accordance with the provisions of the legislation.
- (4) Examination of the alleged or suspected Regional Loss must be based on the actual facts and the definite amount of Regional Loss by taking into account the provisions of the laws and regulations.

## CHAPTER VIII OTHER PROVISIONS Article 73

Placement of Regional Cash Accounts shall be placed in a Limited Liability Company of the Central Java Regional Development Bank of the Sukoharjo Branch, unless otherwise stipulated based on the Decree of the Regent.

## CHAPTER IX CLOSING

### Article 7 4

At the time this Regent Regulation comes into force, the Regulation of the Regent of Sukoharjo Number 86 of 201 9 concerning Administrative Guidelines for the Implementation of the Regional Revenue and Expenditure Budget (Sukoharjo Regency Gazette of 201 9 Number 87 ) as amended by the Regulation of the Regent of Sukoharjo Number 80 of 20 20 concerning Amendments to Regulation of the Regent of Sukoharjo

Number 86 of 2019 concerning Guidelines for the Administration of the Implementation of the Regional Revenue and Expenditure Budget (Sukoharjo Regency Gazette of 2020 Number 80 ) is revoked and declared null and void.

Article 75

This Regent Regulation comes into force on the date it is promulgated.

In order for everyone to know, order the promulgation of this Regent Regulation with its placement in the Sukoharjo Regency Regional News.

Set in Sukoharjo  
on April 21, 2021  
BUPATI SUKOHARJO,

ETIK SURYANI

Announced in Sukoharjo  
on April 21, 2021

Pj. REGIONAL SECRETARY  
KABUPATEN SUKOHARJO,

BUDI SANTOSO  
BERITADAERAH KABUPATEN SUKOHARJO  
YEAR 2021 NUMBER 21