

SUKOHARJO REGENT PROVINCE OF CENTRAL JAVA

REGULATION OF THE REGENT OF SUKOHARJO NUMBER 16 YEAR 20 21

ABOUT

INSTRUCTIONS FOR IMPLEMENTATION OF SUKOHARJO REGENCY REGIONAL REGULATION NUMBER 11 YEAR 2019 CONCERNING COMPANIES

GENERAL PRINTING AND PUBLISHING AREA

BY THE GRACE OF GOD ALMIGHTY

SUKOHARJO REGENT,

Weigh

- : a. that in order to realize the business objectives of the Regional Public Company for Printing and Publishing, it is necessary to support good corporate governance;
 - b. that in the implementation of good corporate governance can encourage the management of Regional Public Company Printing and Publishing in a professional, effective and efficient manner;
 - c. that with the enactment of the Sukoharjo Regency Regulation Number 11 of 2019 concerning Printing and Publishing Regional Public Companies, it is necessary to stipulate the Instructions for the Implementation of the Sukoharjo Regency Regional Regulation Number 11 of 2019 concerning Printing and Publishing Regional Public Companies;
 - d. that based on the considerations as referred to in letter a, it is necessary to stipulate a Regent Regulation concerning Instructions for the Implementation of Sukoharjo Regency Regulation Number 11 of 2019 concerning Printing and Publishing Regional Public Companies;

Remember

- : 1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Central Java Province;
 - 2. Law Number 13 of 2003 concerning Manpower (State Gazette of the Republic of Indonesia of 2003 Number 39, Supplement to the State Gazette of the Republic of Indonesia Number 4279) 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);

- 3. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 11 of 2020 concerning Job Creation (State Gazette of the Republic of Indonesia Year 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
- 4. Government Regulation Number 54 of 2017 concerning Regional Owned Enterprises (State Gazette of the Republic of Indonesia of 2017 Number 305, Supplement to the State Gazette of the Republic of Indonesia Number 6173);
- 5. Sukoharjo Regency Regulation Number 11 of 2019 concerning Printing and Publishing Regional Public Companies (Sukoharjo Regency Regional Gazette of 2019 Number 11, Supplement to Sukoharjo Regency Regional Gazette Number 285);

DECIDING:

Set

REGULATION OF THE REGENT REGARDING INSTRUCTIONS FOR IMPLEMENTING REGIONAL REGULATION OF SUKOHARJO REGENCY NUMBER 11 OF 2019 CONCERNING PRINTING AND ISSUANCE REGIONAL PUBLIC COMPANIES.

PIG GENERAL REQUIREMENTS

article 1

- 1. The area is Sukoharjo Regency.
- 2. Regional Government is the Regent as an element of the Regional Government organizer who leads the implementation of government affairs which are the authority of the autonomous region.
- 3. The Regent is the Regent of Sukoharjo.
- 4. Regional Public Company for Printing and Publishing, hereinafter referred to as Perumda Percada, is a Regional Public Company for Printing and Publishing in Sukoharjo Regency where all of the capital is owned by the Region in the form of regional assets which are separated and not divided into shares.

- Heads 5. Regional who represent Regional Governments in Separate Regional **Assets** Public Ownership Regional Companies. in hereinafter abbreviated as KPM, are regional public company organs that hold the highest power in regional public companies and hold all authorities that are not delegated to the Board of Directors or Supervisory Board.
- 6. The Supervisory Board is an organ of Perumda Percada in charge of supervising and providing advice to the Board of Directors in carrying out the activities of Perumda Percada management.
- 7. The Board of Directors is a Perumda Percada organ that is responsible for the management of Perumda Percada for the interests and objectives of Perumda Percada and represents Perumda Percada both inside and outside the court in accordance with the provisions of the articles of association.
- 8. The Director is the Director of Perumda Percada.
- 9. Employees are Perumda Percada employees.
- 10. Business Plan is a breakdown of activities with a minimum period of 3 (three) years and a maximum of 5 (five) years.
- 11. BUMD Work Plan and Budget or other designations, hereinafter referred to as BUMD RKA, is the annual elaboration of the BUMD Business Plan.
- 12. Good Corporate Governance is a management system that directs and controls the company in order to generate sustainable economic benefits and a balanced relationship between stakeholders.
- 13. Perumda Percada Business Plan is the details of Perumda Percada activities with a period of 5 (five) years.
- 14. Regional government capital participation is a form of regional government investment in the form of money in business entities by obtaining ownership rights and/or transfer of ownership of regional property from regional assets that are not separated into separated regional assets, to be calculated as regional capital/shares in business entities or other legal entities.

CHAPTER II SCOPE

Section 2

The scope of this Regent Regulation includes:

- a. Business Plan and Work Plan and Budget;
- b. Reporting;
- c. Monitoring and Evaluation;
- d. Fixed Assets and Inventory;
- e. Income of the members of the Perumda Percada Supervisory Board;
- f. Income of Perumda Percada Directors; and
- g. Perumda Percada Employee Income.

CHAPTER III BUSINESS PLAN AND WORK PLAN AND BUDGET

Part One Compilation

Paragraph 1 General

Article 3

- (1) The Business Plan is the basis of the performance contract agreement.
- (2) The preparation of the Perumda Percada Business Plan and RKA is carried out by the Perumda Percada Board of Directors.
- (3) The Board of Directors as referred to in paragraph (2) together with the ranks of the company must prepare a Business Plan to be achieved within a period of 5 (five) years.
- (4) The preparation of the Business Plan as referred to in paragraph (3) takes into account the aspirations of the stakeholders and is jointly approved by the Supervisory Board and ratified by the KPM.
- (5) The contents of the Business Plan prepared by the Board of Directors as referred to in paragraph (3) are in accordance with the RPJMD and synchronized with the results of the investment analysis prepared by the Regional Government.

- (1) The Board of Directors is required to prepare the RKA Perumda Percada which is the annual elaboration of the Business Plan.
- (2) RKA Perumda Percada as referred to in paragraph (1)

- must be prepared by the Board of Directors together with the ranks of the company and jointly approved by the Supervisory Board and ratified by KPM.
- (3) In the event that there is a plan for capital participation or capital reduction from the regional government, the RKA Perumda Percada is synchronized with the financing plan in the Regional Revenue and Expenditure Budget.
- (4) RKA Perumda Percada is one of the instruments to measure the performance of Perumda Percada, the performance of the management and the performance of the relevant employees.

Paragraph 2 Business plan

Article 5

- (1) The business plan is prepared according to the framework of the Business Plan.
- (2) Business Plans are prepared to:
 - a. show an overview of the Perumda Percada business to stakeholders;
 - b. provide guidelines for the management of Perumda Percada in managing Perumda Percada;
 - c. determine business strategy;
 - d. directing the management of Perumda Percada to focus on the goals of Perumda Percada;
 - e. help face business competition; and
 - f. attract investors and creditors.
- (3) In preparing the Business Plan as referred to in paragraph (1), the Board of Directors shall take into account:
 - a. sound corporate principles;
 - b. the precautionary principle;
 - c. implementation of risk management; and
 - d. factors that affect the operation of Perumda Percada.

Article 6

Perumda Percada Business Plan contains at least:

- a. evaluation of the results of the Business Plan or previous management documents;
- b. the current condition of Perumda Percada;
- c. assumptions used in the preparation of the Business Plan; and
- d. determination of vision, mission, goals, strategies, policies, and work programs.

paragraph 3 RKA

Article 7

- (1) The Perumda Percada RKA shall at least contain a detailed work program plan and annual budget.
- (2) RKA Perumda Percada as referred to in paragraph (1) is prepared in accordance with the framework for RKA Perumda Percada.

The second part Submission of Draft Business Plan

Article 8

- (1) The Board of Directors submits the Draft Business Plan to the Supervisory Board for approval no later than 15 (fifteen) working days since it is submitted.
- (2) The Supervisory Board may conduct a review and ask the Board of Directors to complete the draft Business Plan according to the results of the review within 15 (fifteen) working days as referred to in paragraph (1).
- (3) If within 15 (fifteen) working days as referred to in paragraph (1) the Supervisory Board does not approve the draft Business Plan, then the draft Business Plan is deemed to have been approved.
- (4) The Board of Directors submits the draft Business Plan to KPM for approval.
- (5) Prior to being ratified by KPM as referred to in paragraph (4), the Regional Secretariat shall conduct a review within a maximum of 15 (fifteen) working days.
- (6) Regional Secretariat as referred to in paragraph (5), may involve professional personnel/institutions in accordance with the regional financial capacity.
- (7) The study financing as referred to in paragraph (5) and paragraph (6) shall be charged to the Regional Revenue and Expenditure Budget.
- (8) The Year of the Business Plan as referred to in paragraph (1) begins on January 1st.

Part Three Submission of RKA Draft Article 9

- (1) The Board of Directors submits the Draft RKA Perumda Percada to the Supervisory Board for approval no later than 15 (fifteen) working days after it is submitted.
- (2) The Supervisory Board may conduct a review and request the Board of Directors to complete the RKA draft according to the results of the review within 15 (fifteen) working days as referred to in paragraph (1).
- (3) If within 15 (fifteen) working days as referred to in paragraph (1) the Supervisory Board does not approve the draft RKA, then the draft RKA Perumda Percada is deemed to have been approved.
- (4) Submission of the draft RKA Perumda Percada to KPM no later than the end of November before the Business Plan year begins and the RKA Financial Year begins on January 1.
- (5) The Board of Directors submits to KPM for approval no later than 15 (fifteen) working days from receipt.
- (6) Before being ratified by the KPM, the Regional Secretariat conducts a review and may request consideration from the KPM no later than 15 (fifteen) working days as referred to in paragraph (5).

Part Four Change of Business Plan and/or RKA

Paragraph 1

- (1) The Business Plan that has been ratified may be amended in the event that:
 - a. there is a change in the Regional Regulation concerning the Regional Medium-Term Development Plan (RPJMD);
 - b. there is a change in the factors that affect the operation of Perumda Percada; and/or
 - c. there is a change in the relevant laws and regulations.
- (2) The changes as referred to in paragraph (1) shall not reduce the target, unless caused by a disaster.
- (3) In the event that there is a change in the Regional Regulation concerning the Regional Medium-Term Development Plan (RPJMD) related to the policy direction and strategic issues as referred to in paragraph (1) letter a, the Business Plan shall be

- amended following the Regional Regulation of the amendment to the RPJMD.
- (4) Changes to the Business Plan as referred to in paragraph (1) letter b and letter c, carried out 1 (one) time in a year and cannot be done in the last year of the Business Plan.
- (5) Changes to the Business Plan are synchronized with changes to investment analysis and Regional Regulations concerning Equity Participation, except for changes to the Business Plan that are only made to the program.
- (6) The mechanism for submitting the draft Business Plan shall apply mutatis mutandis with the draft amendment to the Business Plan.
- (7) The time of submission of changes to the Business Plan is adjusted to the time of the changes.

Paragraph 2 Change of Budget Work Plan

Article 11

- (1) Amendments to the RKA Perumda Percada that have been ratified can be made in the event that:
 - a. there are changes to the Business Plan;
 - b. there is a change in the factors that affect the operation of Perumda Percada; and/or
 - c. there is a change in the relevant laws and regulations.
- (2) In the event that there is a change in the RKA of Perumda Percada, then the RKA can be revised 2 (two) times a year.
- (3) The mechanism for submitting the draft RKA amendment shall apply mutatis mutandis to the draft RKA
- (4) The time for submitting changes to the RKA draft is adjusted to the time of the changes.

B AB IV REPORTING

Part One Supervisory Board Report

- (1) The Supervisory Board report consists of quarterly reports and annual reports submitted to KPM.
- (2) The Supervisory Board report as referred to in paragraph (1) shall at least contain:
 - a. implementation of the Perumda Percada Business Plan and RKA;
 - b. factors that affect the performance of Perumda Percada; and
 - c. efforts to improve the performance of Perumda Percada .
- (3) The quarterly report as referred to in paragraph (1) shall be submitted no later than 30 (thirty) working days after the end of the relevant quarter.
- (4) The annual report as referred to in paragraph (1) is submitted to KPM no later than 90 (ninety) working days after the Peru mda Percada fiscal year is closed.
- (5) The annual report as referred to in paragraph (4) is ratified by KPM no later than 30 (thirty) working days after the report is received.

The second part Directors Report

Article 13

- (1) The Perumda Percada Board of Directors' report consists of monthly reports, quarterly reports and annual reports.
- (2) The report as referred to in paragraph (1) shall be submitted to the Supervisory Board as a basis for supervision.

- (1) Monthly reports consist of operational activity reports and financial reports.
- (2) The operational activity report as referred to in paragraph (1) consists of:
 - a. comparison between the RKA and the realization of the RKA;
 - b. explanation of deviations from the realization of the RKA; and
 - c. follow-up plans for RKA that have not been achieved.
- (3) The financial report as referred to in paragraph (2) shall at least contain a cash flow report.

- (1) Quarterly reports consist of operational activity reports and financial reports.
- (2) The operational activity report as referred to in paragraph (1) consists of:
 - a. comparison between the RKA and the realization of the RKA;
 - b. explanation of deviations from the realization of the RKA; and
 - c. follow-up plans for RKA that have not been achieved.
- (3) The financial report shall at least contain a balance sheet, a profit/loss statement and a cash flow statement.
- (4) The quarterly report as referred to in paragraph (1) shall be submitted to KPM no later than 20 (twenty) working days after the end of the relevant quarter.

Article 16

- (1) The annual report consists of audited financial reports and management reports.
- (2) The annual report as referred to in paragraph (1) is signed with the Board of Directors and the Supervisory Board.
- (3) The annual report as referred to in paragraph (1) is submitted to KPM for approval no later than 30 (thirty) working days after it is received.
- (4) The Board of Directors publishes an annual report to the public no later than 15 (fifteen) working days after the annual report as referred to in paragraph (3) is approved by KPM.

Part Three Appointment of Public Accountant

Article 17

- (1) The Board of Directors may appoint a public accountant to audit the annual report as referred to in Article 16 paragraph (1) with the approval of the Supervisory Board.
- (2) Perumda Percada may use the services of the same Public Accountant to audit the annual report at most 3 (three) times in a row.

CHAPTER V MONITORING AND EVALUATION

Article 18

(1) The evaluation is preceded by monitoring which can be carried out on a monthly, quarterly and annual basis.

- (2) Monitoring as referred to in paragraph (1) shall be carried out based on monthly, quarterly and annual reports.
- (3) Monitoring as referred to in paragraph (2) is carried out by:
 - a. Internal Perumda Percada; and/or
 - b. Local government.

Article 19

- (1) Evaluation of Perumda Percada is carried out by comparing the target and realization.
- (2) The evaluation of Perumda Percada as referred to in paragraph (1) is carried out every quarter.
- (3) The evaluation as referred to in paragraph (2) shall be carried out by:
 - a. Internal Perumda Percada; and/or
 - b. Local Government.
- (4) The evaluation as referred to in paragraph (2) shall at least include:
 - a. performance assessment;
 - b. health level assessment; and
 - c. service assessment.

Article 20

The Regional Government as referred to in Article 18 paragraph (3) letter b and Article 19 paragraph (3) letter b, is carried out by the Regional Secretariat.

CHAPTER VI FIXED ASSETS AND INVENTORY

Part One Procurement of Fixed Assets and Inventory

- (1) Procurement of Fixed Assets and Inventory must have been planned and contained in the RKA in accordance with the provisions of the legislation.
- (2) The implementation of the Procurement of Fixed Assets and Inventory as referred to in paragraph (1) is carried out by the Board of Directors with the approval of the Supervisory Board.
- (3) Procurement of Fixed Assets in the form of land and/or buildings may be by way of buying and selling, exchanging (*ruislag*) and/or relinquishing rights, the implementation of which is in accordance with the provisions of laws and regulations.

- (4) Fixed Assets and Inventory as referred to in paragraph (2) are managed and administered in accordance with the provisions of laws and regulations.
- (5) The results of the procurement of Fixed Assets and Inventory as referred to in paragraph (4) are reported to KPM.

The second part Write-off of Fixed Assets and Inventory

- (1) The Board of Directors may write off Fixed Assets and Inventory that are at least 10 (ten) years old and/or book value of Rp1.00 (one rupiah) with the approval of the Supervisory Board.
- (2) The Board of Directors establishes the Write-off Committee to examine the Fixed Assets and Inventory to be deleted in accordance with the applicable provisions.
- (3) In the event of abolition of Fixed Assets and Inventory of a special nature such as a motor vehicle, the Minutes of the Write-off Committee shall be accompanied by the Minutes of Physical Research Results.
- (4) The write-off of Fixed Assets and Inventory shall be carried out with the approval and determined by a Decree of the Board of Directors.
- (5) Write-off of Fixed Assets and Inventory is carried out through:
 - a. sale;
 - b. exchange
 - c. grant; and/or
 - d. extermination.
- (6) The implementation of the sale, exchange, grant and destruction as referred to in paragraph (5) is carried out in accordance with the provisions of the legislation.
- (7) The Board of Directors reports the implementation of the write-off of Fixed Assets and Inventory to KPM.
- (8) Proceeds from the sale of Fixed Assets and Inventory shall be deposited into the Perumda Percada treasury in accordance with the provisions of laws and regulations.

CHAPTER VII SUPERVISORY BOARD INCOME

Part One General

Article 23

- (1) In carrying out the duties of the members of the Supervisory Board, they are given the income determined by the KPM.
- (2) The income of members of the Supervisory Board as referred to in paragraph (1) consists of:
 - a. honorarium;
 - b. allowances; and
 - c. tantiem or performance incentives.

The second part Honorarium

Article 24

- (1) The honorarium as referred to in Article 23 paragraph (2) letter a is given to the Supervisory Board every month with the following amount:
 - a. The Chairperson of the Supervisory Board and concurrently member receives an honorarium of at most 45% (forty five percent) of the main salary and allowances of the President Director; and
 - b. Each member of the Supervisory Board receives a maximum honorarium of 35% (thirty five percent) of the basic salary and allowances of the President Director.
- (2) In the event that the number of the Supervisory Board is only 1 (one) person, the amount of honorarium given every month is a maximum of 45% (forty five percent) of the basic salary of the Director.
- (3) The amount of honorarium as referred to in paragraph (1) and paragraph (2) shall be determined in a Regent's Decree.

Part Three allowance

Article 25

(1) The Supervisory Board is given an allowance consisting of:

- a. holiday allowance;
- b. education allowance;
- c. performance allowance; and
- d. end of term allowance.
- (2) holiday allowance as referred to in paragraph (1) letter a is given in the amount of at least 1 (one) time honorarium last month or according to the financial capacity of Perumda Percada.
- (3) educational allowance as referred to in paragraph (1) letter b is given 1 (one) time a year at a maximum of the honorarium received in the last month.
- (4) performance allowance as referred to in paragraph (1) letter c is given a maximum of 1 (one) time the honorarium of the previous month if the performance target up to the fourth quarter has been achieved.
- (5) The Supervisory Board is given an end of term allowance with the following conditions:
 - a. The Supervisory Board at the end of each term of office may be given an end of term allowance, the amount of which is determined by a Decree of the Regent;
 - b. The Supervisory Board who is honorably dismissed before the end of their term of office may be given the end of term allowance as referred to in paragraph (1) provided that they have carried out the following: the assignment is at least 1 (one) year; and
 - c. The amount of the end-of-service allowance as referred to in paragraph (1) and paragraph (2) is based on: based on the calculation of the length of service divided by the term of office multiplied by the last month's income.
- (6) The amount of the allowance as referred to in paragraph (1) to paragraph (5) is determined in a Regent 's Decree .

Part Four Tantiem or Performance Incentive

- (1) In the event that Perumda Percada makes a profit, the Supervisory Board gets a share of the profit in the form of Tantiem or performance incentives.
- (2) The amount of the antiem or performance incentive as referred to in paragraph (1) shall be stipulated in a Regent's Decree.
- (3) The antiem or performance incentive as referred to in paragraph (1) is given after the Regent has ratified the

accountability of the Board of Directors.

CHAPTER VIII BOARD OF DIRECTORS' INCOME

Part One General

Article 27

- (1) In carrying out the duties of the Board of Directors, income is given.
- (2) The Directors' income as referred to in paragraph (1) at most consists of:
 - a. wages;
 - b. allowances;
 - c. facility; and/or
 - d. tantiem or performance incentives.

Part Second Wages

Article 28

- (1) given a large basic salary:
 - a. President Director at most 2.5 (two point five) times the highest employee income; and
 - b. Each member of the Board of Directors is at most 80% (eighty percent) of the basic salary received by the President Director.
- (2) basic salary as referred to in paragraph (1) is stipulated in a Regent's Decree.

Part Three _ allowance

Article 29

Members of the Board of Directors are provided with benefits consisting of:

- a. positional allowance;
- b. health benefits;
- c. wife/husband allowance;
- d. child support;
- e. food allowance;
- f. holiday allowance;
- g. education allowance;

- h. transportation allowance;
- i. performance allowance; and/or
- i. end of term allowance.

- (1) Directors Position Allowance as referred to in P origin 29 letter a is as follows:
 - a. The President Director Position Allowance is maximum 2.5 (two point five) times the allowance for the highest employee position; and
 - b. Position allowance for members of the Board of Directors is at most 80% (eighty percent) of the allowance for the position of President Director;
- (2) The Board of Directors is given a health allowance of a maximum of 2.5 (two point five) times the highest employee health allowance.
- (3) The Board of Directors each month is given a wife/husband allowance of a maximum of 10% (ten percent) of the basic salary.
- (4) The Board of Directors is given a child allowance of a maximum of 5% (five percent) of the basic salary for each child, with a maximum number of 2 (two) children being insured.
- (5) The Board of Directors is given a food allowance of a maximum of 10 (ten) kilograms per person per month.
- (6) The Board of Directors is given a holiday allowance of at least 1 (one) time last month's income.
- (7) The Board of Directors is given an education allowance once in (1) one year at a maximum of 1 (one) time the previous month's income.
- (8) The transportation allowance as referred to in Article 30 letter h is given to the Board of Directors in the context of smooth execution of duties and is given every month in the amount of 1.5 (one point five) times the allowance for the highest employee position.
- (9) Board of Directors is given a maximum performance allowance of 1 (one) time last month's income if the performance target up to the fourth quarter has been achieved.
- (10) Directors are given end-of-service allowances with the following conditions:
 - a. The Board of Directors at the end of each term of office

- can be given an allowance at the end of the term of office, the amount of which is determined by the Regent's Decree based on the proposal of the Board of Supervisors and the ability of Perumda Percada;
- b. Directors who are honorably dismissed before the end of their term of office may be given the end -of -term allowance as referred to in letter a provided they have performed his duty is at least 1 (one) year; and
- c. The amount of the end-of-service allowance as referred to in letters a and b is based on based on the calculation of the length of service divided by the term of office multiplied by the last month's income.
- (11) The amount of the allowance as referred to in paragraph (1) to paragraph (9) is determined in the Decree of the Regent.
- (12) The amount of the allowance as referred to in paragraph (1) to paragraph (10) is given in accordance with the financial capacity of Perumda Percada.

Part Four Facility

Article 31

- (1) Board of Directors' facilities as referred to in Article 27 paragraph (2) letter c are in the form of representative funds.
- (2) Representative funds as referred to in paragraph (1) are given every month a maximum of 75% (seventy five percent) of the monthly income of the Board of Directors which consists of the basic salary of the Board of Directors plus Position Allowance, Wife/Husband Allowance, Health Allowance and Food Allowance.

Part Five Tantiem or Performance Incentive

- (1) In the event that Perumda Percada makes a profit, the Board of Directors gets a share of the profit in the form of bonuses or performance incentives.
- (2) T antiem or performance incentive as referred to in paragraph (1) is stipulated in a Decision of the Board of Directors.
- (3) antiem or performance incentive as referred to in paragraph (1) is given after the Regent has ratified the accountability of the Board of Directors.
- (4) The bonus as referred to in paragraph (1) is given to the management with the following calculation:
 - a. Directors of 55% (fifty five percent); and

b. Supervisory Board of 4 5% (forty five percent) of the Directors .

CHAPTER IX INCOME AND BONUSES FOR EMPLOYEES

Part One Income

Article 33

Perumda Percada employees are given income which consists of:

- a. wages;
- b. allowances;
- c. facility; and/or
- d. production service.

Paragraph 1 Wages

Article 34

The salary as referred to in Article 33 letter a is given to employees as compensation for services with a calculation determined by a Decree of the Board of Directors .

Paragraph 2 allowance

Article 35

Educational allowance is given to employees in the context of improving and developing employee resources with calculations determined by the Decree of the Board of Directors .

paragraph 3 Production service Article 36

Production services as referred to in Article 33 letter c, are provided to employees as compensation for services with a calculation determined by a Decree of the Board of Directors.

Part Two Bonus

Bonuses are given to employees as remuneration for services with a calculation determined by the Decree of the Board of Directors .

B AB X CLOSING PROVISIONS

Article 38

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 12, 2021 BUPA T I SUKOHARJO,

ttd.

ETIK SURYANI

Announced in Sukoharjo on the date 12 April 2021

Pj. REGIONAL SECRETARY KABUPATEN SUKOHARJO,

ttd.

BUDI SANTOSO

REGIONAL NEWS SUKOHARJO REGENCY YEAR 2021 NUMBER 17