



DUPLICATE

SUKOHARJO REGENT
PROVINCE OF CENTRAL JAVA

REGULATION OF THE REGENT OF SUKOHARJO
NUMBER 8 YEAR 2021

ABOUT

PROCEDURE FOR BUDGET SHIFT

BY THE GRACE OF GOD ALMIGHTY

SUKOHARJO REGENT ,

- Weigh : a. that in order to implement the provisions of Article 164 paragraph (7) Government Regulation Number 12 of 2019 concerning Regional Financial Management , it is necessary to stipulate a Regent Regulation concerning Procedures for Budget Shifts;
- Remember : 1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java;
2. Law Number 28 of 1999 concerning State Administrators that are Clean and Free from Corruption, Collusion and Nepotism (State Gazette of the Republic of Indonesia of 1999 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3851);
3. Law Number 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 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);
5. Regulation of the Minister of Home Affairs Number 70 of 2019 concerning Regional Government Information Systems (State Gazette of the Republic of Indonesia of 2019 Number 1114);

6. Minister of Home Affairs Regulation Number 90 of 2019 concerning Classification, Codefication and Nomenclature of Regional Development Planning and Finance (State Gazette of the Republic of Indonesia of 2019 Number 1447);
7. Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management (State Gazette of the Republic of Indonesia of 2020 Number 1781);
8. 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);

DECIDED :

Set : REGIONAL REGULATION CONCERNING BUDGET SHIFT PROCEDURES.

PIG

GENERAL REQUIREMENTS

article 1

In this Regent Regulation, what is meant by:

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 apparatus is the supporting element of the Regent and the Regional People's Representative Council in the administration of Government Affairs which are the authority of the Region .
5. The Regional People's Representative Council, hereinafter abbreviated as DPRD, is a regional people's representative institution that is domiciled as an element of regional government administration.
6. Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the regional annual financial plan stipulated by a Regional Regulation.
7. The Regional Government Budget Team, hereinafter abbreviated as TAPD, is the team in charge of preparing and implementing the policies of the Regional Head in the context of preparing the APBD.

8. Regional Financial Management Work Unit , hereinafter abbreviated as SK PKD, is the SKPD for supporting elements of government affairs in regional governments. implementing regional financial management .
9. Regional Financial Management Officer, hereinafter referred to as PPKD, is an official who has the task of carrying out the management of the Regional Budget and acting as the Regional General Treasurer .
10. 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.
11. Budget Implementation Documents for Regional Apparatus Work Units, hereinafter abbreviated as DPA-SKPD, 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 execution by Budget Users.
12. Document of Budget Changes for Regional Apparatus Work Units, hereinafter abbreviated as DPPA-SKPD, is a document containing SKPD income and expenditure or a document containing income, expenditure, and financing of SKPD changes that carry out the function of the Regional General Treasurer which is used as the basis for implementing budget changes by Budget Users .
13. Regional Expenditure is the obligation of the Regional Government which is recognized as a reduction in the value of regional assets.

CHAPTER II BUDGET SHIFT

Part One

Causes of Budget Shift

Article 2

- (1) Budget shifts can be made in terms of:
 - a. provisions of laws and regulations;
 - b. government policy;
 - c. Provincial Government policies;
 - d. Local Government policies; and/or
 - e. Certain other circumstances.
- (2) The budget shift as referred to in paragraph (1) letter a, letter b and letter c, includes but is not limited to adjustments to the determination of:

- a. receipt of transfer funds;
 - b. special financial assistance from the government;
 - c. disaster emergency funds from the government;
 - d. special financial assistance from the provincial government and/or other local governments; and/or
 - e. disaster emergency funds from the provincial government/other local governments.
- (3) The stipulation as referred to in paragraph (2) is made after the stipulation of the Regional Regulation concerning the APBD of the year concerned.
- (4) The budget shift as referred to in paragraph (1) letter d and letter e, includes but is not limited to:
- a. there are activities that are urgent, priority and cannot be postponed in the current budget year; and/or
 - b. in the event that the Regional Government has unpaid obligations to third parties related to work completed in the previous fiscal year.

The second part
Types of Budget Shift

Article 3

- (1) The budget shift consists of:
- a. budget shifts that cause changes to the APBD; and
 - b. budget shifts that do not cause changes to the APBD.
- (2) Shifts in the budget that cause changes to the APBD, as referred to in paragraph (1) letter a, include shifts in the budget:
- a. between organizations;
 - b. between organizational units;
 - c. between programs;
 - d. between activities;
 - e. between sub-activities;
 - f. between groups; and
 - g. between types.
- (3) Budget shifts that do not cause changes to the APBD as referred to in paragraph (1) letter b include:
- a. shift between objects of the same type;
 - b. shifting between details of objects within the same shopping object;
 - c. shift between sub-details of objects within the same object-details; and

- d. shift between descriptions of sub-details of objects in the same sub-details of objects.

Article 4

- (1) The budget shift as referred to in Article 3 paragraph (1) letter a, can be carried out with the following provisions:
 - a. strategic, priority and urgent;
 - b. increase and/or decrease the available budget ceiling; and/or
 - c. get the approval of the Legislative Council.
- (2) Provisions on budget shifts that get approval from DPRD as referred to in paragraph (1) letter c except for certain conditions.
- (3) Certain conditions as referred to in paragraph (2) can be carried out before the APBD changes with a Regent Regulation which will then be notified to the leadership of the DPRD .
- (4) Certain conditions as referred to in paragraph (3) can be in the form of:
 - a. urgent conditions; or
 - b. changes in development priorities either at the national or regional level.
- (5) The mechanism for shifting the budget that causes changes to the APBD as referred to in Article 3 letter a is based on the provisions of the legislation.

Article 5

- (1) In the event that the shift is carried out before the APBD amendment, the budget shift is accommodated in the Regional Regulation concerning the APBD amendment.
- (2) In the event that the shift is made after the APBD changes, it is reported in the Realization Report Budget.

Article 6

shift as referred to in Article 3 is carried out by:

- a. prepare DPPA-SKPD; and
- b. cash budget adjustments.

Article 7

- (1) Budget shifts that do not cause changes to the APBD between objects of the same type as referred to in Article 3 paragraph (3) letter a, can be carried out with the following provisions:
 - a. shifts in the same type of spending;
 - b. does not change the ceiling value for the type of expenditure concerned; and
 - c. obtain the approval of the Regional Secretary, as the head of TAPD
- (2) A budget shift that does not cause changes to the APBD between details of objects in the same expenditure object as referred to in Article 3 paragraph (3) letter b, can be carried out with the following provisions:
 - a. shifts in the same shopping object;
 - b. does not change the ceiling value of the relevant shopping object; and
 - c. obtain PPKD approval.
- (3) Budget shifts that do not cause changes to the APBD between sub-details of objects in the same object details, as referred to in Article 3 paragraph (3) letter c, may be carried out with the following provisions:
 - a. shifts in the details of the same shopping object;
 - b. does not change the ceiling value of the related shopping object details; and
 - c. obtain PPKD approval.
- (4) A budget shift that does not cause changes to the APBD between descriptions of sub-details of objects in the same sub-details of objects as referred to in Article 3 paragraph (3) letter d, may be carried out with the following provisions:
 - a. shift in the sub-details of the same shopping object;
 - b. does not change the value of the sub-detailed shopping object ceiling; and
 - c. obtain Budget User approval.

CHAPTER III

PROCEDURE FOR BUDGET SHIFT

Article 8

- (1) The budget shift between objects as referred to in Article 7 paragraph (1) is proposed by the Head of SKPD as the Budget User, accompanied by the following documents:
 - a. Application for a Budget Shift to the Regional Secretary as Chair of the TAPD;
 - b. DPA-SKPD prior to the submission of changes; and
 - c. DPPA-SKPD draft.
- (2) The budget shift between details of objects and between sub-details of objects as referred to in Article 7 paragraph (2) and paragraph (3) is proposed by the Head of SKPD as Budget User accompanied by the following documents:
 - a. Application for Budget Shift to PPKD;
 - b. DPA-SKPD prior to the submission of changes; and
 - c. DPPA-SKPD draft.
- (3) The format of the application letter as referred to in paragraph (1) letter a is as contained in Attachment I which is an integral part of this Regent's Regulation.
- (4) The format of the application letter as referred to in paragraph (2) letter a is as contained in Attachment II which is an integral part of this Regent's Regulation.
- (5) Approval of the request for a budget shift as referred to in paragraph (1) letter a and paragraph (2) letter a is stated in the ratification of the DPPA-SKPD.

Article 9

- (1) In the event that a budget shift that does not cause changes to the APBD is carried out before the APBD changes, it can be carried out without first making changes to the Regent's Regulation on the Elaboration of the APBD.
- (2) In the event that the APBD Amendment is made, the budget shift as referred to in paragraph (1) is accommodated in the Regent's Regulation concerning the elaboration of the APBD Amendment.
- (3) In the case of a budget shift that does not result in a significant change in the APBD conducted after change APBD then accommodated in Realization Report A guarantee.

CHAPTER IV

CLOSING

Article 10

When the Regent's Regulation came into force, Sukoharjo Regent Regulation Number 26 of 2017 on Procedures for Shifting the Budget Details of Expenditure Objects in the Expenditure Object and between Expenditure Objects in the Type of Expenditure in Sukoharjo Regency Regional Revenue and Expenditure Budget (Sukoharjo Regency Regional News Year 2017 Number 26) revoked and stated not to apply.

Article 11

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 March 12, 2021
BUPATI SUKOHARJO,

ttd.

ETIK SURYANI

Promulgated in Sukoharjo
at the date of March 12, 2021

Acting REGIONAL SECRETARY
SUKOHARJO DISTRICT ,

signed.

BUDI SANTOSO

REGIONAL NEWS SUKOHARJO REGENCY
YEAR 2021 NUMBER 9

LAMPIRAN I
 PERATURAN BUPATI SUKOHARJO
 NOMOR TAHUN 2021
 TENTANG
 TATA CARA PERGESERAN ANGGARAN.

**SUKOHARJO DISTRICT GOVERNMENT
 LOCAL DEVICE HEAD
 Road.....**

Sukoharjo,

Number : attachment : Regarding : The Proposed Shift Between Objects of the Same Type in the APBD of the Fiscal Year ...	Kepada : Yth. Sekretaris Daerah selaku Ketua TAPD di Sukoharjo
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By taking into account the provisions of the Budget Shift as stated in the Regent's Regulation No.... of 2021 concerning Budget Shifts, we propose a budget shift between objects of the same type for the following reasons:

1.;
2.; and
3.

In connection with the foregoing, we request that the Regional Secretary approve the proposed Budget shift that we have submitted, so that it can be accommodated in the Regent's Regulation concerning the Elaboration of the Revised Regional Budget as the basis for the issuance of the Budget Change Implementation Document for the Regional Apparatus Work Unit (DPPA-SKPD), with details the budget shift as contained in the attached DPPA draft.

Kepala SKPD,

Nama Lengkap
 Pangkat
 NIP

SUKOHARJO REGENT,

SOLAR ETHICS

LAMPIRAN II
 PERATURAN BUPATI SUKOHARJO
 NOMOR TAHUN 2021
 TENTANG
 TATA CARA PERGESERAN ANGGARAN.

SUKOHARJO DISTRICT GOVERNMENT
LOCAL DEVICE HEAD
Road.....

Sukoharjo,

Number :

attachment :

Regarding : Proposed Shift of Budget
 Between Details of Objects/
 Between Sub Details of
 Objects of APBD for Fiscal
 Year ...

Kepada :

Yth. Kepala Badan Keuangan
 Daerah selaku PPKD
 di

SUKOHARJO

By taking into account the provisions of the Budget Shift as stated in the Regent's Regulation No.... of 2021 concerning Procedures for Budget Shifts, we propose a budget shift between details of objects/between sub-details of objects for the following reasons:

1.;
2.; and
3.

In connection with the foregoing, we request that the Head of the Regional Finance Agency of Sukoharjo Regency as the Regional Financial Management Officer can approve the proposed budget shift that we have submitted, so that it can be accommodated in the Regent's Regulation concerning the Elaboration of Regional Budget Changes as the basis for issuing the Budget Change Implementation Document for the Apparatus Work Unit. Regions (DPPA), with details of the budget shift as contained in the attached DPPA draft.

Kepala SKPD,

Nama Lengkap
 Pangkat
 NIP

SUKOHARJO REGENT,

SOLAR ETHICS