



GOVERNOR OF CENTRAL SULAWESI

To : Regional Apparatus Head in the Government Environment of Central Sulawesi Province

EDUCATION LETTER

NOMOR 15 TAHUN 2026

ABOUT

MANAGEMENT OF BUDGETS IN EACH REGIONAL APPARATUS YEAR 2026 BUDGET

Based on Government Regulation Number 12 of 2019 regarding Guidelines for Regional Financial Management and Government Regulation Number 77 of 2020 regarding Guidelines for Regional Financial Management, and remembering that 2026 is a period of budget efficiency, with this being conveyed as follows:

1. Regional Apparatus Head to report Realization of Programs and Activities in each Regional Apparatus for the period 1 January 2026 to 24 April 2026.
2. Regional Apparatus Head to prepare *TIME LINE* (Timeline) for the implementation of the 2026 budget, namely as a medium for planning the realization of the budget in each Regional Apparatus.
3. Especially regarding Capital Expenditure, Regional Apparatus Head to prepare a report in writing to the Governor of Central Sulawesi before the process of realizing the Capital Expenditure budget is completed.
4. Report in the form of *hard copy* or *soft copy* as intended in point 1 and point 3, to be handed over in writing to the Governor of Central Sulawesi through the Assistant for Economy and Construction as soon as possible, Tuesday, April 28, 2026 at 15.00 WITA.

(Report in the form of *soft copy* can be handed over through the Administrative Office of Construction a.n. Untung Harry Wijaya Number HP 0813 4114 6136).

Thus this Education Letter is conveyed to become attention and to be implemented.

Set in Palu
on date 24 APRIL 2026

GOVERNOR OF CENTRAL SULAWESI,


ANWAR HAFID

Copy :

1. Representative of the Governor of Central Sulawesi
2. Regional Secretary of Central Sulawesi Province