

REGENT OF GRESIK

EAST JAVA PROVINCE

REGULATION OF THE REGENT OF GRESIK

NUMBER 33 OF 2017

ON

AMENDMENT TO THE REGULATION OF THE REGENT OF GRESIK NUMBER 24

OF 2014 ON ACCRUAL-BASED ACCOUNTING STANDARDS

REGIONAL GOVERNMENT

BY THE BLESSINGS OF ALMIGHTY GOD

THE REGENT OF GRESIK,

Considering: a. that in the context of the implementation of Article 4 section (5) of the Regulation of the Minister of Home Affairs Number 64 of 2013 on the Application of Accrual-Based Government Accounting Standards in Regional Governments, Regulation of the Regent of Gresik Number 24 of 2014 on Accrual-Based Accounting Standards for Regional Governments has been enacted;

b. that the Report on the Results of the Examination of Performance on the Effectiveness of Regional Government Efforts in the Implementation of Accrual-Based Government Accounting Standards in 2014 and 2015 (up to the Third Quarter) in the Regency of Gresik, Number: 107/LHP/XVIII.SBY/11/2015 dated November 3, 2015, states that the available regulations cannot be an adequate reference for the implementers of financial management in the implementation of accrual-based Government Accounting Standards;

c. that the Report on the Results of the Examination of the internal control system in the Regency of Gresik, Number 53.B/LHP/XVIII.SBY/05/2017 dated May 26, 2017, states that the Regency of Gresik has not yet established procedures regarding the non-budgetary expenditure mechanism;

d. that based on the considerations referred to in (a) and (b), it is necessary to issue a Regional Regulation on Amendment to the Regulation of the Regent of Gresik Number 24 of 2014 on Accrual-Based Accounting Standards for Regional Governments;

Considering: 1. Law Number 17 of 2003 on 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);

2. Law Number 1 of 2004 on 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);

3. Law Number 15 of 2004 on the Examination of Management and Accountability of State Finances (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to the State Gazette of the Republic of Indonesia Number 4400);

4. Law Number 12 of 2011 on the Formation of Legislation (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234);

5. Law Number 23 of 2014 on 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 lastly by Law Number 9 of 2015 on the Second Amendment to Law Number 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679);

6. Government Regulation Number 58 of 2005 on Regional Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 140, Supplement to the State Gazette of the Republic of Indonesia Number 4578);

7. Government Regulation Number 71 of 2010 on Government Accounting Standards (State Gazette of the Republic of Indonesia of 2010 Number 123, Supplement to the State Gazette of the Republic of Indonesia Number 5165);

8. Government Regulation Number 12 of 2017 on Guidance and Supervision of Regional Government Administration (State Gazette of the Republic of Indonesia of 2017 Number 73, Supplement to the State Gazette of the Republic of Indonesia Number 6041);

9. Regulation of the Minister of Home Affairs Number 13 of 2006 on Guidelines for Regional Financial Management, as amended several times lastly by Regulation of the Minister of Home Affairs Number 21 of 2011 on the Second Amendment to Regulation of the Minister of Home Affairs Number 13 of 2006 on Guidelines for Regional Financial Management (State News of the Republic of Indonesia of 2011 Number 310);

10. Regulation of the Minister of Home Affairs Number 64 of 2013 on the Application of Accrual-Based Government Accounting Standards in Regional Governments;
11. Regulation of the Minister of Home Affairs Number 80 of 2015 on the Formation of Regional Legal Products (State News of the Republic of Indonesia of 2005 Number 2036);
12. Regional Regulation of the Regency of Gresik Number 10 of 2006 on the Main Principles of Regional Financial Management (Regional Gazette of the Regency of Gresik of 2006 Number 10) as amended by Regional Regulation of the Regency of Gresik Number 8 of 2013 on Amendment to Regional Regulation of the Regency of Gresik Number 10 of 2006 on the Main Principles of Regional Financial Management (Regional Gazette of the Regency of Gresik of 2013 Number 8);
13. Regional Regulation of the Regency of Gresik Number 12 of 2016 on the Formation of Regional Apparatus of the Regency of Gresik (Regional Gazette of the Regency of Gresik of 2016 Number 18);
14. Regulation of the Regent of Gresik Number 24 of 2014 on Accrual-Based Accounting Standards for Regional Governments (Regional Gazette of the Regency of Gresik of 2014 Number 738);

DECIDES:

To enact: REGULATION OF THE REGENT ON AMENDMENT TO THE REGULATION OF THE REGENT OF GRESIK NUMBER 24 OF 2014 ON ACCRUAL-BASED ACCOUNTING STANDARDS FOR REGIONAL GOVERNMENTS.

Article I

The Appendix in the Regulation of the Regent of Gresik Number 24 of 2014 on Accrual-Based Accounting Standards for Regional Governments (Regional Gazette of the Regency of Gresik of 2014 Number 738) is amended and read as in the Appendix, which is an inseparable part of this Regulation of the Regent.

Article II

This Regulation of the Regent shall come into force on the date of its promulgation.

In order for everyone to know it, orders the promulgation of this Regulation of the Regent with its placement in the Regional Gazette of the Regency of Gresik

Enacted in Gresik

on December 28, 2017

REGENT OF GRESIK,

Ttd.

Dr. Ir. H. SAMBARI HALIM RADIANTO, ST., M.Si

Promulgated in Gresik

on December 28, 2017

SECRETARY OF REGENCY OF GRESIK,

Ttd.

Drs. Kng. DJOKO SULISTIO HADI, MM

Senior Main Official

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