

REGENT OF GRESIK
EAST JAVA PROVINCE
REGIONAL REGULATION OF THE REGENCY OF GRESIK
NUMBER 15 OF 2018
ON
REGIONAL REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019

BY THE BLESSINGS OF ALMIGHTY GOD

The REGENT OF GRESIK,

Considering: that in order to implement the provisions of Article 311 section (1) of Law Number 23 of 2014 on Regional Government, as amended several times lastly by Law Number 9 of 2015 on Amendment to Law Number 23 of 2014 on Regional Government, and by adhering to the Regulation of the Minister of Home Affairs Number 38 of 2018 on Guidelines for the Preparation of Regional Revenue and Expenditure Budget for Fiscal Year 2019, it is necessary to issue a Regional Regulation on the Regional Revenue and Expenditure Budget for Fiscal Year 2019;

Considering: 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 12 of 1950 on the Formation of Regions within the Province of East Java (State Gazette of the Republic of Indonesia of 1950 Number 19, Supplement to the State Gazette of the Republic of Indonesia Number 2930) as amended several times lastly by Law Number 2 of 1965 on the Amendment of the Boundary of Surabaya Municipality and Surabaya Regency (State Gazette of the Republic of Indonesia of 1965 Number 19, Supplement to the State Gazette of the Republic of Indonesia Number 2730);
3. Law Number 28 of 1999 on Clean and Corruption-Free State Administration (State Gazette of the Republic of Indonesia of 1999 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3851);
4. Law Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia of 2003

- Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286);
5. 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);
 6. Law Number 15 of 2004 on Examination of the 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);
 7. Law Number 33 of 2004 on Financial Balance between the Central Government and Regional Governments (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to the State Gazette of the Republic of Indonesia Number 4438);
 8. Law Number 28 of 2009 on 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);
 9. 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);
 10. Law Number 6 of 2014 on Villages (State Gazette of the Republic of Indonesia of 2014 Number 7, Supplement to the State Gazette of the Republic of Indonesia Number 5495);
 11. 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);
 12. Government Regulation Number 109 of 2000 on the Financial Status 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);
 13. Government Regulation Number 23 of 2005 on Public Service Agency Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 48, Supplement to the State Gazette of the Republic of Indonesia Number 4502) as amended by Government Regulation Number 74 of 2012 on Amendment to Government Regulation Number 23 of 2005 on Public Service Agency Financial Management (State Gazette of the Republic of Indonesia of 2012 Number 171,

Supplement to the State Gazette of the Republic of Indonesia Number 5340);

14. Government Regulation Number 55 of 2005 on Balancing Funds (State Gazette of the Republic of Indonesia of 2005 Number 137, Supplement to the State Gazette of the Republic of Indonesia Number 4575);

15. Government Regulation Number 56 of 2005 on Regional Financial Information System (State Gazette of the Republic of Indonesia of 2005 Number 138, Supplement to the State Gazette of the Republic of Indonesia Number 4576) as amended by Government Regulation Number 65 of 2010 on Amendment to Government Regulation Number 56 of 2005 on Regional Financial Information System (State Gazette of the Republic of Indonesia of 2010 Number 110, Supplement to the State Gazette of the Republic of Indonesia Number 5155);

16. 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);

17. Government Regulation Number 65 of 2005 on the Preparation and Application of Minimum Service Standards (State Gazette of the Republic of Indonesia of 2005 Number 150, Supplement to the State Gazette of the Republic of Indonesia Number 4585);

18. Government Regulation Number 8 of 2006 on Financial and Performance Reporting of Government Institutions (State Gazette of the Republic of Indonesia of 2006 Number 25, Supplement to the State Gazette of the Republic of Indonesia Number 4614);

19. Government Regulation Number 5 of 2009 on Financial Assistance to Political Parties (State Gazette of the Republic of Indonesia of 2009 Number 18, Supplement to the State Gazette of the Republic of Indonesia Number 4972) as amended by Government Regulation Number 83 of 2012 on Amendment to Government Regulation Number 5 of 2009 on Financial Assistance to Political Parties (State Gazette of the Republic of Indonesia of 2012 Number 195, Supplement to the State Gazette of the Republic of Indonesia Number 5351);

20. Government Regulation Number 69 of 2010 on Procedures for Providing and Utilizing Incentives for the Collection of Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);

21. 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);

22. Government Regulation Number 2 of 2012 on Regional Grants (State Gazette of the Republic of Indonesia of 2012 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 5272);

23. Government Regulation Number 43 of 2014 on Implementing Regulations of Law Number 6 of 2014 on Villages (State Gazette of the Republic of Indonesia of 2014 Number 123, Supplement to the State Gazette of the Republic of Indonesia Number 5539) as amended by Government Regulation Number 47 of 2015 on Amendment to Government Regulation of the Republic of Indonesia Number 43 of 2014 on Implementing Regulations of Law Number 6 of 2014 on Villages (State Gazette of the Republic of Indonesia of 2015 Number 157, Supplement to the State Gazette of the Republic of Indonesia Number 5717);

24. Government Regulation Number 60 of 2014 on Village Funds Sourced from the State Revenue and Expenditure Budget (State Gazette of the Republic of Indonesia of 2014 Number 168, Supplement to the State Gazette of the Republic of Indonesia Number 5558) as amended by Government Regulation Number 22 of 2015 on Amendment to Government Regulation of the Republic of Indonesia Number 60 of 2014 on Village Funds Sourced from the State Revenue and Expenditure Budget (State Gazette of the Republic of Indonesia of 2015 Number 88, Supplement to the State Gazette of the Republic of Indonesia Number 5694);

25. 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);

26. Government Regulation Number 18 of 2017 on the Financial and Administrative Rights of Leaders and Members of the Regional Peoples Representative Council (State Gazette of the Republic of Indonesia of 2017 Number 106, Supplement to the State Gazette of the Republic of Indonesia Number 6057);

27. Presidential Regulation Number 87 of 2014 on Implementing Regulations of Law Number 12 of 2011 on the Formation of Legislation (State Gazette of the Republic of Indonesia of 2014 Number 199);

28. Presidential Regulation Number 16 of 2018 on Government Procurement of Goods/Services

(State Gazette of the Republic of Indonesia of 2018 Number 33);

29. 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 the 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);

30. Regulation of the Minister of Home Affairs Number 20 of 2009 on Guidelines for the Management of Special Allocation Funds in Regions;

31. Regulation of the Minister of Home Affairs Number 32 of 2011 on Guidelines for Providing Grants and Social Assistance sourced from the Regional Revenue and Expenditure Budget as amended several times lastly by Regulation of the Minister of Home Affairs Number 14 of 2016 on the Second Amendment to Regulation of the Minister of Home Affairs Number 32 of 2011 on Guidelines for Providing Grants and Social Assistance Sourced from the Regional Revenue and Expenditure Budget;

32. 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);

33. Regulation of the Minister of Home Affairs Number 62 of 2017 on the Grouping of Regional Financial Capabilities and the Implementation and Accountability of Operational Funds (State News of the Republic of Indonesia of 2017 Number 1067);

34. Regulation of the Minister of Home Affairs Number 38 of 2018 on Guidelines for the Preparation of Regional Revenue and Expenditure Budget for Fiscal Year 2019 (State News of the Republic of Indonesia of 2018 Number 701);

35. Regulation of the Minister of Home Affairs Number 79 of 2018 on Regional Public Service Agencies (State News of the Republic of Indonesia of 2018 Number 1213);

36. 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);

37. Regional Regulation of the Regency of Gresik Number 11 of 2009 on the Long-Term Regional

Development Plan 2006-2025 (Regional Gazette of the Regency of Gresik of 2009 Number 11);

38. Regional Regulation of the Regency of Gresik Number 2 of 2011 on Regional Taxes (Regional Gazette of the Regency of Gresik of 2011 Number 2) as amended several times lastly by Regional Regulation of the Regency of Gresik Number 1 of 2018 on the Second Amendment to Regional Regulation of the Regency of Gresik Number 2 of 2011 on Regional Taxes (Regional Gazette of the Regency of Gresik of 2018 Number 1);

39. Regional Regulation of the Regency of Gresik Number 4 of 2011 on General Service Levies (Regional Gazette of the Regency of Gresik of 2011 Number 4) as amended several times lastly by Regional Regulation of the Regency of Gresik Number 2 of 2018 on the Third Amendment to Regional Regulation of the Regency of Gresik Number 4 of 2011 on General Service Levies (Regional Gazette of the Regency of Gresik of 2018 Number 2);

40. Regional Regulation of the Regency of Gresik Number 5 of 2011 on Certain Permit Levies (Regional Gazette of the Regency of Gresik of 2011 Number 5);

41. Regional Regulation of the Regency of Gresik Number 6 of 2011 on Business Service Levies (Regional Gazette of the Regency of Gresik of 2011 Number 6) as amended several times lastly by Regional Regulation of the Regency of Gresik Number 11 of 2015 on the Third Amendment to Regional Regulation of the Regency of Gresik Number 6 of 2011 on Business Service Levies (Regional Gazette of the Regency of Gresik of 2015 Number 5);

42. Regional Regulation of the Regency of Gresik Number 7 of 2011 on Land and Building Tax for Rural and Urban Areas (Regional Gazette of the Regency of Gresik of 2011 Number 7);

43. Regional Regulation of the Regency of Gresik Number 9 of 2016 on the Medium-Term Regional Development Plan 2016-2021 (Regional Gazette of the Regency of Gresik of 2016 Number 9) as amended by Regional Regulation of the Regency of Gresik Number 10 of 2017 on Amendment to Regional Regulation of the Regency of Gresik Number 9 of 2016 on the Medium-Term Regional Development Plan 2016-2021 (Regional Gazette of the Regency of Gresik of 2017 Number 10);

44. 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);

45. Regional Regulation of the Regency of Gresik Number 7 of 2017 on the Financial and Administrative Rights of Leaders and Members of the Regional Peoples Representative Council

(Regional Gazette of the Regency of Gresik of 2017 Number 7);

46. Regional Regulation of the Regency of Gresik Number 3 of 2018 on Accountability for the Implementation of the Regional Revenue and Expenditure Budget for Fiscal Year 2017 (Regional Gazette of the Regency of Gresik of 2018 Number 3);

With Mutual Agreement

THE REGIONAL HOUSE OF REPRESENTATIVES OF REGENCY OF GRESIK

and

THE REGENT OF GRESIK

DECIDE:

To Enact: REGIONAL REGULATION ON REGIONAL REVENUE AND EXPENDITURE BUDGET FOR FISCAL YEAR 2019.

Article 1

The Regional Revenue and Expenditure Budget for Fiscal Year 2019 with details as follows:

- a. Regional Revenue Rp. 3,040,613,060,446.00
- b. Regional Expenditure Rp. 3,128,640,309,463.00

Deficit Rp. 88,027,249,017.00

c. Regional Financing

- 1. Financing Receipts Rp. 88,027,249,017.00
- 2. Financing Disbursements Rp. 0.00

Net Financing Rp. 88,027,249,017.00

Remaining Financing Budget Surplus Rp. 0.00

Article 2

(1) Regional Revenue as referred to in Article 1 letter a consists of:

- a. Original Regional Revenue Rp. 909,905,279,886.00

b. Balancing Funds Rp. 1,499,740,660,560.00

c. Other Legitimate Regional Revenue Rp. 630,967,120,000.00

(2) Original Regional Revenue as referred to in section (1) letter a consists of the following types of Revenue:

a. Regional Tax Rp. 578,612,744,000.00

b. Regional Levy Rp. 81,041,000,000.00

c. Proceeds from the Management of Separated Regional Assets Rp. 12,692,300,000.00

d. Other Legitimate Original Regional Revenue Rp. 237,559,235,886.00

(3) Balancing Funds as referred to in section (1) letter b consists of the following types of Revenue:

a. Tax/Non-Tax Revenue Sharing Funds Rp. 182,358,623,150.00

b. General Allocation Funds Rp. 963,136,830,000.00

c. Special Allocation Funds Rp. 354,245,207,410.00

(4) Other Legitimate Regional Revenue as referred to in section (1) letter c consists of the following types of Revenue:

a. Grants Rp. 61,081,600,000.00

b. Emergency Funds Rp. 0.00

c. Tax Revenue Sharing from the Province Rp. 231,455,000,000.00

d. Adjustment Funds and Special Autonomy Rp. 323,214,720,000.00

e. Financial Assistance from the Province or Other Regional Governments Rp. 15,215,800,000.00

Article 3

(1) Regional Expenditure as referred to in Article 1 letter b consists of:

a. Indirect Expenditure Rp. 1,684,017,799,660.00

b. Direct Expenditure Rp. 1,444,622,509,803.00

(2) Indirect Expenditure as referred to in section (1) letter a consists of the following types of Expenditure:

a. Employee Expenditure Rp. 864,377,694,160.00

b. Interest Expenditure Rp. 0.00

c. Subsidy Expenditure Rp. 0.00

d. Grant Expenditure Rp. 204,316,697,000.00

- e. Social Assistance Expenditure Rp. 30,457,700,000.00
- f. Revenue Sharing Expenditure to Provinces/Regencies/Cities and Village Governments Rp. 65,965,375,000.00
- g. Financial Assistance Expenditure to Provinces/Regencies/Cities, Village Governments and Political Parties Rp. 517,400,333,500.00
- h. Unforeseen Expenditure Rp. 1,500,000,000.00

(3) Direct Expenditure as referred to in section (1) letter b consists of the following types of Expenditure:

- a. Employee Expenditure Rp. 93,226,918,166.62
- b. Goods and Services Expenditure Rp. 789,954,859,171.23
- c. Capital Expenditure Rp. 561,440,732,465.15

Article 4

(1) Financing Receipts as referred to in Article 1 letter c point 1 consists of the following types of Financing:

- a. Surplus of Budget Implementation from the Previous Fiscal Year Rp. 88,027,249,017.00
- b. Disbursement of Reserve Funds Rp. 0.00
- c. Proceeds from the Sale of Separated Regional Assets Rp. 0.00
- d. Regional Loan Receipts Rp. 0.00
- e. Receipt of Loan Repayments Rp. 0.00
- f. Receipt of Regional Receivables Rp. 0.00

(2) Financing Disbursements as referred to in Article 1 letter c point 2 consists of the following types of financing:

- a. Formation of Reserve Funds Rp. 0.00
- b. Regional Government Capital Participation (Investment) Rp. 0.00
- c. Principal Debt Repayment Rp. 0.00
- d. Regional Loan Disbursements Rp. 0.00

Article 5

Further details of the Regional Revenue and Expenditure Budget for Fiscal Year 2019 as referred to

in Article 1 are included in the Appendix, which is an inseparable part of this Regional Regulation, consisting of:

1. Appendix I Summary of the Regional Revenue and Expenditure Budget for Fiscal Year 2019;
2. Appendix II Summary of the Regional Revenue and Expenditure Budget for Fiscal Year 2019 according to Regional Government Affairs and Organizations;
3. Appendix III Details of the Regional Revenue and Expenditure Budget for Fiscal Year 2019 according to Regional Government Affairs, Organizations, Revenue, Expenditure and Financing;
4. Appendix IV Recapitulation of Expenditures according to Regional Government Affairs, Organizations, Programs and Activities;
5. Appendix V Recapitulation of Regional Expenditures for Consistency and Integration of Regional Government Affairs and Functions within the Framework of State Financial Management;
6. Appendix VI List of Number of Employees per Rank and per Position;
7. Appendix VII List of Regional Receivables;
8. Appendix VIII List of Regional Capital Participation (Investment);
9. Appendix IX List of Estimated Additions and Reductions of Regional Fixed Assets;
10. Appendix X List of Estimated Additions and Reductions of Other Assets;
11. Appendix XI List of Activities from the previous fiscal year that have not been completed and are re-budgeted in this fiscal year;
12. Appendix XII List of Reserve Funds; and
13. Appendix XIII List of Regional Loans.

Article 6

(1) In an emergency, the Regional Government may make expenditures that are not yet budgeted in the Regional Revenue and Expenditure Budget for Fiscal Year 2019.

(2) In the event of an emergency occurring after the enactment of the Regional Revenue and Expenditure Budget for Fiscal Year 2019, the Regional Government may make expenditures that are not yet budgeted, and these expenditures shall be reported in the Budget Realization Report (BRR). Expenditures as referred to in this Article include expenditures for urgent needs.

(3) An emergency shall at least meet the following criteria:

- a. it is not a normal activity of the Regional Government and could not be predicted beforehand;

- b. it is not expected to occur repeatedly;
 - c. it is beyond the control and influence of the Regional Government; and
 - d. it has a significant impact on the budget in the context of recovery caused by the emergency.
- (4) Funding for emergencies that are not yet budgeted as referred to in section (1) may utilize Unforeseen Expenditures.
- (5) In the event that Unforeseen Expenditures are insufficient, it may be done by:
- a. utilizing funds from the rescheduling of the achievement of performance targets of other programs and activities in the current fiscal year; and/or
 - b. utilizing available cash.
- (6) Criteria for expenditures for urgent needs as referred to in section (2) include:
- a. programs and activities of basic public services whose budget is not yet available in the current fiscal year; and
 - b. other urgent needs which, if delayed, will cause greater losses to the Regional Government and the community.
- (7) The implementation of expenditures to fund activities in an emergency as referred to in section (1) shall be determined by a Regent Regulation.

Article 7

Further provisions regarding the details of the Regional Revenue and Expenditure Budget for Fiscal Year 2019 shall be regulated in a Regent Regulation.

Article 8

This Regional Regulation shall come into effect on the date of its promulgation.

In order for everyone to know, it is ordered that this Regional Regulation be promulgated by placing it in the Regional Gazette of the Regency of Gresik.

Enacted in Gresik

on December 31, 2018

REGENT OF GRESIK,

(signature)

Dr. Ir. H. SAMBARI HALIM RADIANTO, S.T., M.Si.

Promulgated in Gresik

on December 31, 2018

Acting SECRETARY OF REGENCY OF GRESIK,

(signature)

Drs. NADLIF, M.Si

Senior Main Official

NIP. 19610926 198603 1 008

REGIONAL GAZETTE OF THE REGENCY OF GRESIK OF 2018 NUMBER 15

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