

GOVERNMENTAL REGULATION OF THE REPUBLIC OF INDONESIA
NUMBER 11 YEAR 2001
CONCERNING
INFORMATION ON REGIONAL FINANCES

THE PRESIDENT OF THE REPUBLIC OF INDONESIA

Considering: whereas to implement the stipulations of Article 28 Law Number 25 Year 1999 concerning Balanced Finances between the Central Government and the Regions, further arrangement is considered necessary concerning Information on Regional Finances in a Governmental Regulation;

With reference to

1. Article 5 paragraph (2) Fundamental Laws of the State of the Republic of Indonesia Year 1945 as amended by the second amendment Laws of the State Year 1945;
2. Law Number 22 Year 1999 concerning Regional Government (State Gazette of the Republic of Indonesia Year 1999 Number 60, Addendum to the State Gazette Number 3839);
3. Law Number 25 Year 1999 concerning Balanced Finances between the Central Government and the Regions (State Gazette of the Republic of Indonesia Year 1999 Number 72, Addendum to the State Gazette Number 3848);

H A S D E C I D E D

To determine GOVERNMENTAL REGULATION CONCERNING
INFORMATION ON REGIONAL FINANCES

Article 1

In this Governmental Regulation, the definitions are:

1. Autonomous Region, hereinafter referred to as Region, is an Autonomous Region as outlined in Law Number 22 Year 1999 concerning Regional Government and Law Number 25 Year 1999 concerning Balanced Finances between the Central Government and the Regions.
2. Central Government, is the Central Government as outlined in Law Number 22 Year 1999 concerning Regional Government and Law Number 25 Year 1999 concerning Balanced Finances between the Central Government and the Regions.
3. The Governor is the representative of the central government in the Region.
4. Regional Finances are all rights and obligations of the Region in the framework of running the Regional government that can be valued monetarily, including therein all forms of assets connected to the rights and obligations of the said Region, within the frame of the Regional Budget.

5. Information on Regional Finances consists of all necessary documents related to Regional finances in order to implement the Information System on Regional Finances.
6. The Regional Budget, hereinafter abbreviated to APBD, is an annual plan, amendment and calculation of a Region determined based on Regional Regulations.

Article 2

The Region is obliged to submit information related to the Region's finances to the Central Government, including Regional borrowings.

Article 3

1. The type of information related to the Region's finances as outlined in Article 2, consist of:
 1. The APBD of Provinces, the APBD of Regencies and the APBD of Towns/Cities.
 2. Funding in the framework of implementation of Deconcentration and Supportive Assignments;
 3. Regional Balance Sheet;
 4. Regional Reserve Funds;
 5. Regional Borrowings and Grants;
 6. Regional Accounts Receivables;
 7. Financial Reports of Region Owned Entities;
 8. Data related to the economic requirements and potential of the Region.
2. Information as outlined in paragraph (1) is submitted to the Minister of Finance and the Minister of Internal Affairs and Regional Autonomy.
3. Information as outlined in paragraph (1) can be submitted to the related Technical Minister in accordance with requirement.

Article 4

The format of the information report to be submitted can be a narration, table and or graphic.

Article 5

The procedures for preparation of information must fulfill the principles of accuracy, must be simple, easy to understand, relevant, comparable and accountable.

Article 6

The submitting of information is done on a regular basis through the media of electronics and or printing.

Article 7

In the event the Region does not submit information in accordance with the stipulations in the Governmental Regulation, the Minister of Finance can carry out a postponement of disribution of Balanced Finances upon receiving the consideration from the Board of Consideration of Regional Autonomy.

Article 8

This Governmental Regulation is effective on the date of enforcement.

For the information of all concerned, it is instructed that the enforcement of this Governmental Regulation be placed in the State Gazette of the Republic of Indonesia.

Determined in Jakarta
On date March 19, 2001
THE PRESIDENT OF THE
REPUBLIC OF INDONESIA
ABDURRAHMAN WAHID

Enforced in Jakarta
On date March 19, 2001
SECRETARY OF STATE OF THE REPUBLIC OF INDONESIA
DJOHAN EFFENDI
(STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2001
NUMBER)

Copy pursuant to its original
CABINET SECRETARY OF THE
REPUBLIC OF INDONESIA
Head of the Bureau of Rules and Regulations I

was signed and stamped

Lambock V. Nahattands

EXPLANATION

ON GOVERNMENTAL REGULATION OF THE REPUBLIC OF INDONESIA NUMBER 11 YEAR 2001 CONCERNING INFORMATION ON REGIONAL FINANCES

I. GENERAL

Law Number 25 Year 1999 concerning Balanced Finances between the Central Government and the Regions Article 28 determines that Regions are obliged to submit information related to the regions' finances to the Central Government.

The related information is required by the Central Government for the information system on Regional finances implemented by the Minister of Finance.

The available information on Regional finances must fulfill the principles of accuracy, must be simple, easy to understand, relevant, comparable and accountable, in order to establish a transparency in information for the information of all concerned.

II. ARTICLE BY ARTICLE

Article 1

Self-explanatory.

Article 2

Self-explanatory.

Article 3

Paragraph (1)

Point 1

The definition of APBD covers the budget, the quarterly report on the implementation of the budget, amendments to the budget and calculation of the budget.

Point 2

Self-explanatory

Point 3

The definition of Regional balance sheet is the balance sheet prepared based on standard governmental accountancy in stages in accordance with the condition of each respective government.

Point 4

The definition of Regional Reserve funds are funds reserved to support the requirements that require relatively substantial amounts of funds that cannot be burdened in one annual budget. The data of these Reserve funds is necessary while the Regional Government is still unable to present a regional balance sheet.

Point 5

The definition of Regional borrowings covers all transactions that cause a Region to receive from other parties sums of money or benefits with monetary value causing the said Region to have an obligation to repay, excluding short term credits that normally occur in trade/business.

The definition of Regional grants is the revenue of a Region originating from government agencies/institutions or individuals, both in the form of foreign exchange as well as in the form of goods and or services including expertise and training that needs no repayment in accordance with the applicable lawful regulations. The data on Regional borrowings and grants is required while the Regional Government is still unable to present a regional balance sheet.

Point 6

The definition of Regional accounts receivable is a sum of money that becomes the right of the Region or an obligation of the other party to the Region as a result of delivery of money, goods and or services by the Region or other causes based on the applicable lawful regulations. The data of these Regional accounts receivable is necessary while the Regional Government is still unable to present a regional balance sheet.

Point 7

Self-explanatory

Point 8

The data related to the requirements of the area of the autonomous region at least covers the area of the region, the total number of inhabitants/population, the geographical conditions and the rate of earnings of the community by paying attention to the category of destitute people.

The data related to the economic potential of the Region, among others, industrial potential, natural resources potential, human resources potential and gross regional domestic product.

Paragraph (2)

The information submitted to the Minister of Finance is in the framework of implementation of the information system on Regional finances, while the information submitted to the Minister of Internal Affairs and Regional Autonomy is in the framework of reporting on the implementation of Regional Government on the financial side.

Paragraph (3)

The definition in accordance to requirement is only in reference to the field of assignment of the related Technical Minister.

Article 4
Self-explanatory

Article 5
Self-explanatory

Article 6
Self-explanatory

Article 7
Self-explanatory

Article 8
Self-explanatory

(ADDENDUM TO THE STATE GAZETTE OF THE REPUBLIC OF
INDONESIA YEAR 2001 NUMBER 4081)