

REGULATION OF THE MUNICIPALITY OF SERANG
NUMBER 9 OF 2021
ON
THE ESTABLISHMENT OF RESERVE FUNDS FOR THE ELECTION OF THE
MAYOR AND DEPUTY MAYOR IN 2024

BY THE BLESSINGS OF ALMIGHTY GOD ALMIGHTY

MAYOR OF SERANG,

Considering : that to implement the provisions of Article 80 section (5) of Government Regulation Number 12 of 2019 on Regional Financial Management, it is necessary to issue a Regional Regulation on Establishment of Reserve Funds for the Election of Mayor and Deputy Mayor in 2024;

Observing : 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;

2. 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);

3. 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);

4. Law Number 15 of 2004 on Audit, Management, and Responsibility 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);

5. Law Number 33 of 2004 on Financial Balance Between the Central Government and Regional Government Local Governments (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to the State Gazette of the Republic of Indonesia Number 4438);

6. Law Number 32 of 2007 on the Establishment of Serang City in the Province of Banten (State Gazette of the Republic of Indonesia of 2007 Number 98, Supplement to the State Gazette of the Republic of Indonesia Number 4748);

7. Law Number 23 of 2014 on Regional Local 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 most recently amended by Law Number 9 of 2015 on the Second Amendment to Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679);
8. Law Number 1 of 2015 on Enactment of Government Regulation in Lieu of Law Number 1 of 2014 on Elections of Governors, Regents, and Mayors to become Law (State Gazette of the Republic of Indonesia of 2015 Number 23, Supplement to the State Gazette of the Republic of Indonesia Number 5656), as amended several times and last by Law Number 10 of 2016 on the Second Amendment to Law Number 1 of 2015 on Enactment of Government Regulation in Lieu of Law Number 1 of 2014 on Elections of Governors, Regents, and Mayors to become Law (State Gazette of the Republic of Indonesia of 2016 Number 130, Supplement to the State Gazette of the Republic of Indonesia Number 5898);
 9. Government Regulation Number 12 of 2019 on 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);
 10. Regulation of the Minister of Home Affairs Number 77 of 2020 on Technical Guidelines for Regional Financial Management (State Bulletin of the Republic of Indonesia of 2020 Number 1781);
 11. Regulation of the Minister of Home Affairs Number 54 of 2019 on Funding for the Election of Governors, Regents, and Mayors Sourced from the Local Budget (State Bulletin of the Republic of Indonesia of 2019 Number 902) as amended by Regulation of the Minister of Home Affairs Number 41 of 2020 on Amendment to the Regulation of the Minister of Home Affairs Number 54 of 2019 on Funding for the Election of Governors, Regents, and Mayors Sourced from the Local Budget (State Bulletin of the Republic of Indonesia of 2020 Number 616);

With the Joint Approval of
THE REGIONAL HOUSE OF REPRESENTATIVES OF THE MUNICIPALITY OF
SERANG
and
THE REGENT MAYOR OF LEBAKSERANG

HAS DECIDED:

To issue : REGIONAL REGULATION ON ESTABLISHMENT OF RESERVE FUNDS FOR THE ELECTION OF THE MAYOR AND DEPUTY MAYOR IN 2024.

CHAPTER I GENERAL PROVISIONS

Article 1

In this Regional Regulation:

1. Region means the Municipality of Serang.
2. Local Government means the administration of governmental affairs by the Local Government and the Regional House of Representatives under the principles of autonomy and co-administration based on the broadest possible autonomy within the system and principles of the Unitary State of the Republic of Indonesia as provided in the 1945 Constitution of the Republic of Indonesia.
3. Local Government means the Mayor as an element of administering the Local Government that leads the implementation of government affairs under the jurisdiction of the autonomous region.
4. Mayor means the Mayor of Serang.
5. Deputy Mayor means the Deputy Mayor of Serang.
6. Regional Financial Management means activities encompassing planning, budgeting, implementation, administration, reporting, accountability, and supervision of Regional Finance.
7. Local Budget (Anggaran Pendapatan dan Belanja Daerah), hereinafter abbreviated to APBD, means the Local Budget of the Municipality of Serang established by Regional Regulation.
8. Regional Financial Management Official (Pejabat Pengelola Keuangan Daerah), hereinafter abbreviated to PPKD, means the head of the Regional Financial Management Work Unit tasked with managing the APBD and acting as the Regional General Treasurer.
9. Regional General Treasurer (Bendahara Umum Daerah), hereinafter abbreviated to BUD, means the PPKD acting in the capacity of the Regional General Treasurer.
10. Reserve Fund means a fund allocated to finance the development of regional means and infrastructures whose funding cannot be accommodated within 1 (one) budget year.
11. Election of Mayor and Deputy Mayor means the exercise of people's sovereignty within the city to elect the Mayor and Deputy Mayor directly and democratically.
12. Regional General Cash Account means the account designated by the Mayor for the depository of Regional funds, the receipt of all local revenues, and the disbursement of all local expenditures at a designated bank.

Article 2

The purpose of establishing Reserve Funds is to finance activities related to the Mayor and Deputy Mayor Election in 2024 for which the necessary funding cannot be accommodated within 1 (one) budget year.

CHAPTER II ACTIVITIES TO BE FUNDED

Article 3

- (1) Reserve Funds are utilized to finance activities related to the Mayor and Deputy Mayor Election in 2024
- (2) The use of Reserve Funds to finance the activities as referred to in section (1) is reflected in Local Expenditures under the legislation.

CHAPTER III SOURCES AND ALLOCATION OF FUNDING

Article 4

- (1) The Reverse Funds as referred to in Article 2, are sourced from APBD allocation except for:
 - a. Special Allocation Funds;
 - b. regional loans; and
 - c. other revenues whose use is restricted for specific expenditures under legislation;
- (2) The total amount of Reserve Funds referred to in section (1) is Rp32,500,000,000.00 (thirty-two billion five hundred million rupiah) with the details as follows:
 - a. APBD for the Budget Year 2022 with the amount of Rp16,250,000,000.00 (sixteen billion two hundred fifty million rupiah); and
 - b. APBD for the Budget Year 2023 with the amount of Rp16,250,000,000.00 (sixteen billion two hundred fifty million rupiah).
- (3) In the event that the Reserve Funds as referred to in section (2) are insufficient to finance the Election of the Mayor and Deputy Mayor, the funding shortfall is covered by the APBD of the relevant budget year.
- (4) The funding shortfall covered by the APBD of the relevant fiscal year as referred to in section (3) complies with the provisions of legislation.

CHAPTER IV ALLOCATION OF FUNDS

Article 5

- (1) As referred to in Article 4, Reserve Funds are placed in a separate account under the name Reserve Funds in the Regional General Cash Account.
- (2) The Reserve Funds as referred to in section (1) are managed by the Regional Financial Management Officer (PPKD) acting as the Regional General Treasurer (BUD).
- (3) In the event that the Reserve Funds referred to in section (1) are not yet used for their intended purpose, the funds may be invested in low-risk fixed-income portfolios.
- (4) The Local Government is entitled to earn interest, giro services, and/or other returns from the funds deposited in the bank in accordance with prevailing interest rates

and/or giro service in accordance with the provisions of legislation.

- (5) The interest/dividends revenues from the Reserve Funds account and its placement in portfolios as referred to in section (3) are added to the Reserve Funds account in APBD.

CHAPTER V BUDGETING AND ADMINISTRATION

Part One Budgeting

Article 6

- (1) The establishment of Reserve Funds as referred to in Article 4 shall be budgeted as financing expenditures.
- (2) The disbursement of Reserve Funds as referred to in Article 4 shall be budgeted as financing revenues.

Article 7

Reserve Funds cannot be used to finance programs and activities other than those determined as referred to in Article 3.

Part Two Administration and Accountability

Article 8

- (1) The allocation of funds for establishing Reserve Funds in the relevant budget year complies with the amounts determined.
- (2) The allocated funds as referred to in section (1) are transferred from the Regional General Cash Account to the Reserve Funds account.
- (3) The transfer as referred to in section (2) is executed through a power of attorney from BUD upon an approval from PPKD.

Article 9

- (1) The transfer from the Reserve Funds account to the Regional General Cash Account is carried out based on the plan for the use of Reserve Funds in accordance with their intended purpose.
- (2) The transfer from the Reserve Funds account to the Regional General Cash Account as referred to in section (1) is executed after the required amounts of Reserve Funds are sufficient.
- (3) The maximum transfer as referred to in section (2) are the ceiling of the Reserve Funds used for their intended purpose in the relevant budget year.
- (4) The overbooking as referred to in section (1) is executed through a transfer order by 1 BUD upon approval from the PPKD

Article 10

The accountability for the use of Reserve Funds shall be conducted under the applicable regulations on regional financial management.

CHAPTER VI
MISCELLANEOUS PROVISIONS

Article 11

In the event that the Reserve Funds are not used for the Election of the Mayor and Deputy Mayor in 2024 as stipulated in Article 3, the funds shall be returned to the Regional General Cash Account.

CHAPTER VII
CLOSING PROVISIONS

Article 12

If there is a remaining balance in the Reserve Funds at the end of the fiscal year, it shall be entirely returned to the Regional General Cash Account.

Article 13

This Regional Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Regional Regulation by its placement in the Regional Gazette of the Municipality of Serang of the Republic of Indonesia.

Issued in in Serang
on 16 November 2021

MAYOR OF SERANG

signed

SYAFRUDIN

Promulgated in Serang
on 17 November 2021

SECRETARY OF SERANG CITY

signed

NANANG SAEFUDIN

REGIONAL GAZETTE OF SERANG YEAR 2021 NUMBER 9

Jakarta, 6 August 2025
Has been translated as an Official Translation
on behalf of Minister of Law
of the Republic of Indonesia
DIRECTOR GENERAL OF LEGISLATION,



DHAMANA PUTRA

ELUCIDATION
OF
REGIONAL REGULATION OF THE MUNICIPALITY OF SERANG
NUMBER 9 OF 2021
ON
ESTABLISHMENT OF RESERVE FUNDS FOR THE ELECTION OF MAYOR AND
DEPUTY MAYOR IN 2024

I. GENERAL

To finance the Election of the Mayor and Deputy Mayor in 2024, where the required funds cannot be accommodated within a single fiscal year, the Local Government deems it necessary to establish Reserve Funds.

The establishment of these Reserve Funds is based on Law Number 23 of 2014 on Local Government, as most recently amended by Law Number 11 of 2020 on Job Creation; Law Number 33 of 2004 on Financial Balance Between the Central Government and Local Governments; Government Regulation Number 12 of 2019 on Regional Financial Management; Minister of Home Affairs Regulation Number 54 of 2019 on Funding for the Election of Governors, Regents, and Mayors Sourced from the Regional Revenue and Expenditure Budget, as amended by Minister of Home Affairs Regulation Number 41 of 2020; and Minister of Home Affairs Regulation Number 77 of 2020 on Technical Guidelines for Regional Financial Management. Thus, the Local Government established Reserve Funds to finance the Mayor's and Deputy Mayor's Election in 2024, ensuring that funding needs beyond a single fiscal year can be met.

Considering the above, this Regional Regulation on the Establishment of Reserve Funds for the Election of the Mayor and Deputy Mayor in 2024 is enacted.

II. ARTICLE BY ARTICLE

Article 1

Sufficiently clear.

Article 2

Sufficiently clear.

Article 3

Sufficiently clear.

Article 4

Sufficiently clear.

Article 5

Sufficiently clear.

Article 6

Sufficiently clear.

Article 7

Sufficiently clear.

Article 8

Sufficiently clear.

Article 9

Sufficiently clear.

Article 10

Sufficiently clear.

Article 11

Sufficiently clear.

Article 12

Sufficiently clear.

Article 13

Sufficiently clear.

SUPPLEMENT TO THE REGIONAL GAZETTE OF THE MUNICIPALITY OF
SERANG NUMBER 121