



**COPY**

**REGENT SUKOHARJO  
PROVINCE OF CENTRAL JAVA  
SUKOHARJO REGENCY REGULATIONS  
NUMBER 18 OF 2020**

**ABOUT**

**CLASSIFICATION AND CODEFICATION OF REGIONAL PROPERTY GOODS  
BY THE GRACE OF ALMIGHTY GOD**

**REGENT SUKOHARJO,**

- Considering:**
- a. that based on the provisions of Article 3 paragraph (1) of the Minister of Home Affairs Regulation Number 108 of 2016, regulates In carrying out codification, local governments are required to describe account codes, group codes, type codes, object code, object detail code, object sub-detail code and sub-sub-detail object code for regional goods;**
  - b. that based on the considerations as intended in letter a, it is necessary to stipulate a Regent's Regulation concerning the Classification and Codification of Regional Property;**

**Bearing in mind:** 1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java;

- 2. Law Number 17 of 2003 concerning State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);
- 3. Law Number 1 of 2004 concerning State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
- 4. Law Number 15 of 2004 concerning Audit of Financial Management and Responsibility State (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 12 of 2011 concerning the Establishment of Legislative Regulations (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as amended by Law

Number 15 of 2019 concerning Amendments to Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2019 Number 183, Supplement to the State Gazette of the Republic of Indonesia Number 6398);

6. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to State Gazette of the Republic of Indonesia Number 5587), as amended several times, most recently by Law Number 9 of 2015 concerning the Second Amendment to the Law -Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 5679);
7. Government Regulation Number 71 of 2010 concerning Government Accounting Standards (State Gazette of the Republic of Indonesia of 2010 Number 123, Supplement to State Gazette of the Republic of Indonesia Number 5165);
8. Government Regulation Number 27 of 2014 concerning Management of State/Regional Property (State Gazette of the Republic of Indonesia of 2014 Number 92, Supplement to State Gazette of the Republic of Indonesia Number 5533);
9. Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2014 Number 199); 10. Regulation of the Minister of Home Affairs  
Number 13 of 2006 concerning Guidelines for Regional Financial Management, as amended several times, most recently by Regulation of the Minister of Home Affairs Number 21 of 2011 concerning Amendments to Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management (State Gazette Republic of Indonesia Year 2013 Number 1425);
11. Minister of Home Affairs Regulation Number 64 of 2013 concerning Implementation of Accrual-Based Government Accounting Standards in Regional Governments (State Gazette of the Republic of Indonesia of 2013 Number 1425);
12. Regulation of the Minister of Home Affairs Number 80 of 2015 concerning the Establishment of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036) as amended by Regulation of the Minister of Home Affairs Number 120 of 2018 concerning Amendments to Regulation of the Minister of Home Affairs Number 80 of 2015 concerning Formation Regional Legal Products (State Gazette of the Republic of Indonesia 2019 Number 157);
13. Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Management of Regional Property (State Gazette of the Republic of Indonesia of 2016  
Number 547); 14. Minister of Home Affairs Regulation Number 108 of 2016 concerning Classification and Codification of Regional Property (State Gazette of the Republic of Indonesia of 2016 Number 1083);

15. Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning Principles of Regional Financial Management (Sukoharjo Regency Regional Gazette of 2010 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 172);
16. Sukoharjo Regency Regional Regulation Number 12 of the Year 2016 concerning the Formation and Structure of Regional Apparatus (2016 Sukoharjo Regency Regional Gazette Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 236);
17. Sukoharjo Regency Regional Regulation Number 21 of the Year 2017 concerning Management of Regional Property (Sukoharjo Regency Regional Gazette 2017 Number 21, Supplement to Sukoharjo Regency Regional Gazette Number 261);
18. Sukoharjo Regent Regulation Number 84 of 2018 concerning Guidelines for Implementing Sukoharjo Regency Regional Regulation Number 21 of 2017 concerning Management of Regional Property (Sukoharjo Regency Regional Gazette of 2018 Number 85);

**DECIDE :**

**To stipulate: REGENT REGULATIONS CONCERNING CLASSIFICATION AND CODEFICATION OF REGIONAL PROPERTY GOODS.**

**CHAPTER I**

**GENERAL REQUIREMENTS**

**article 1**

**In this Regent's Regulation what is meant by:**

1. The region is Sukoharjo Regency.
2. Regional Government is the Regent as an element of regional government administrators who leads the implementation of government affairs which fall under the authority of the autonomous region.
3. The Regent is the Regent of Sukoharjo.
4. Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the Regional annual financial plan determined by Regional Regulation.
5. Regional property is all goods purchased or obtained at the expense of the APBD or derived from other legitimate acquisitions.
6. Classification is the activity of systematically assigning it into accounts, groups, types, objects, object details, object sub-details and object sub-details.

- 7. Goods Codification is the coding of regionally owned goods according to the classification of each regionally owned good.**

## **BAB II**

### **SCOPE**

#### **Section 2**

**The scope of the Regent's Regulation is:**

- a. Goods coding;**
- b. Location code;**
- c. Register code; And**
- d. Classification and Codification of goods.**

## **CHAPTER III**

### **GOODS CODEFICATION**

#### **Article 3**

**(1) The coding of goods as intended in Article 2 letter a, describes:**

**a. account code;**

**b. group code; c.**

**type code;**

**d. object code;**

**e. object details code;**

**f. object sub details code; And**

**g. sub-sub code details of regional property objects.**

**(2) In the event that the item code is not available in the sub-sub details of the object, the item code can be added as determined by the Regent's Decree.**

#### **Article 4**

**Codification of goods as intended in Article 3 paragraph (1) includes:**

**a. Level 1 shows the account code;**

**b. Level 2 indicates group codes; c. Level 3**

**indicates the type code; d. Level 4**

**shows the object code; e. Level 5 shows**

**the object detail code; f. Level 6 shows the object**

**sub-detail code; And**

**g. Level 7 shows the sub-sub details of the object code.**

## CHAPTER IV

## LOCATION CODE

## Article 5

The location code as intended in Article 2 letter b, is shown in the location code which describes the location of each regional property.

## Article 6

- (1) The location code as intended in Article 5 includes:
  - a. goods belonging to the central government (code 00);
  - b. goods belonging to the provincial government (code 11);
  - c. goods belonging to local government (code 12); And
  - d. other belongings (code 13).
- (2) The location code for regional government owned goods as referred to in paragraph (1) letter c is a location code to fulfill the reporting needs for regional government owned goods and the presentation of government balance sheets area.
- (3) The location code for property as referred to in paragraph (1) letters a, letter b, and letter d, is used by the Regional government if there is property belonging to the central government, provincial regional government and other property belonging to the Regional government.

## BAB V

## REGISTER CODE

## Article 7

- (1) Register code as intended in Article 2 letter c includes:
  - a. location code and year of acquisition; and
  - b. item code and registration sequence number.
- (2) The registration code as intended in paragraph (1) is given to every regional property and can be added register code in the form of a bar code .
- (3) Every regional property is given a register code label as intended in paragraph (2), except:
  - a. supply;
  - b. Renovation Fixed Assets (ATR);
  - c. Construction Under Construction (KDP);
  - d. accumulated depreciation;

- e. accumulated Amortization;
- f. Intangible Assets (ATB); and
- g. other regional property as determined by Regent.

**BAB VI**

**CLASSIFICATION AND CODEFICATION OF OWNED GOODS**

**AREA**

**Article 8**

- (1) Classification and coding of regional property includes:
  - a. procedures for classifying and coding property area;
  - b. table of classification and coding of regional property; And
  - c. format *for mapping* classification and coding of goods belongs to the region.
- (2) Classification and coding of regional property as intended in paragraph (1) as stated in the Attachment which is an inseparable part of this Regent's Regulation.

**BAB VII**

**CLOSING**

**Article 9**

This Regent's Regulation comes into force on the date of promulgation.  
So that everyone is aware, this Regent's Regulation is ordered to be promulgated by placing it in the Regional Gazette of Sukoharjo Regency.

Stipulated in Sukoharjo on  
April 17 2020  
REGENT SUKOHARJO,  
ttd

**WARDOYO WIJAYA**

Promulgated in Sukoharjo on  
April 17 2020

**REGIONAL SECRETARY  
SUKOHARJO DISTRICT,**

ttd

**AGUS SANTOSA**

**REGIONAL NEWS SUKOHARJO DISTRICT  
YEAR 2020 NUMBER 18**