

Codice A1101A

D.D. 17 maggio 2021, n. 304

Adeguamento della base contabile a seguito di ricognizione effettuata in sede di predisposizione del Bilancio finanziario gestionale 2021-2023.



ATTO DD 304/A1101A/2021

DEL 17/05/2021

DETERMINAZIONE DIRIGENZIALE

A11000 - RISORSE FINANZIARIE E PATRIMONIO

A1101A - Programmazione macroeconomica, bilancio e statistica

OGGETTO: Adeguamento della base contabile a seguito di ricognizione effettuata in sede di predisposizione del Bilancio finanziario gestionale 2021-2023.

Visto il D.Lgs. 118/2011 recante “Disposizioni in materia di armonizzazione dei sistemi contabili e degli schemi di bilancio delle Regioni, degli enti locali e dei loro organismi, a norma degli articoli 1 e 2 della legge 5 maggio 2009, n. 42”;

visto, in particolare, l’articolo 39, comma 10, del richiamato decreto il quale prevede che, contestualmente all’approvazione della legge di bilancio, la Giunta approvi il Documento tecnico di accompagnamento ripartendo, per ciascun esercizio, le unità di voto del bilancio in categorie e macroaggregati e dispone inoltre che, contestualmente all’approvazione del predetto Documento tecnico di accompagnamento, la Giunta o il Segretario generale provveda, con il Bilancio finanziario gestionale, a ripartire, per ciascun esercizio, le categorie e i macroaggregati in capitoli ai fini della gestione e rendicontazione;

vista la Legge Regionale 15 aprile 2021, n. 8 “Bilancio di previsione finanziario 2021-2023”, con la quale la Giunta Regionale ha approvato il Bilancio di previsione finanziario per gli esercizi 2021-2023;

vista la D.G.R. n. 1-3115 del 19 aprile 2021 “Legge Regionale 15 aprile 2021, n. 8 “Bilancio di previsione finanziario 2021-2023”. Approvazione del Documento Tecnico di Accompagnamento e del Bilancio Finanziario Gestionale 2021-2023. Disposizioni di natura autorizzatoria ai sensi dell’articolo 10, comma 2, del D.lgs. 118/2011 s.m.i.”, con la quale la Giunta ha provveduto ad individuare i capitoli all’interno di ciascuna categoria di entrata e di ciascun macroaggregato di spesa del bilancio 2021-2023;

preso atto che, a seguito di ricognizione contabile effettuata in sede di predisposizione del Bilancio finanziario gestionale, è emersa una serie di capitoli di entrata e di spesa che presentano uno stanziamento pari a zero da almeno un quinquennio e che, da un ulteriore approfondimento, è risultato che gli stessi non sono stati oggetto di alcun movimento contabile;

considerata pertanto l'ininfluenza delle suddette voci di bilancio e ritenuto opportuno procedere alla loro cancellazione dalla base contabile;

visto il D.Lgs. n. 118/2011 e s.m.i.;

vista la Legge Regionale 15 aprile 2021, n. 8 "Bilancio di previsione finanziario 2021-2023";

vista la D.G.R. n. 1-3115 del 19 aprile 2021 "Legge regionale 15 aprile 2021, n. 8 "Bilancio di previsione finanziario 2021-2023". Approvazione del Documento Tecnico di Accompagnamento e del Bilancio Finanziario Gestionale 2021-2023. Disposizioni di natura autorizzatoria ai sensi dell'articolo 10, comma 2, del D.lgs. 118/2011 s.m.i.";

attestata la regolarità amministrativa del presente provvedimento, ai sensi della D.G.R. n. 1-4046 del 17 ottobre 2016;

IL DIRIGENTE

Richiamati i seguenti riferimenti normativi:

- D.Lgs. n. 118/2011 e s.m.i
- Legge Regionale 15 aprile 2021, n. 8 "Bilancio di previsione finanziario 2021-2023"
- vista la D.G.R. n. 1-3115 del 19 aprile 2021

determina

per le motivazioni espresse in narrativa, di procedere all'eliminazione dei capitoli di entrata e di spesa elencati nell'Allegato 1, parte integrante e sostanziale della presente determinazione.

La presente determinazione sarà pubblicata sul Bollettino Ufficiale della Regione Piemonte ai sensi dell'articolo 61 dello Statuto e dell'articolo 5 della L.R. n. 22/2010.

IL DIRIGENTE (A1101A - Programmazione macroeconomica,
bilancio e statistica)

Firmato digitalmente da Alessandro Bottazzi

Allegato

anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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anno	tipo	tipo capitolo	capitolo	articolo
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2021	U	STD	292960	0
2021	U	STD	293172	0
2021	U	STD	293302	0
2021	U	STD	293313	0
2021	U	STD	293315	0
2021	U	STD	293450	0
2021	U	STD	293512	0
2021	U	STD	294194	0
2021	U	STD	294202	0
2021	U	STD	294203	0
2021	U	STD	294204	0
2021	U	STD	294205	0
2021	U	STD	294206	0
2021	U	STD	294552	0
2021	U	STD	295534	0

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2021	U	STD	295536	0
2021	U	STD	295932	0
2021	U	STD	296342	0
2021	U	STD	296750	0
2021	U	STD	296889	0
2021	U	STD	296960	0
2021	U	STD	296961	0
2021	U	STD	296962	0
2021	U	STD	296964	0
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2021	U	STD	296970	0
2021	U	STD	297027	0
2021	U	STD	297150	0
2021	U	STD	297369	0
2021	U	STD	297810	0
2021	U	STD	297820	0
2021	U	STD	313212	0
2021	U	STD	319814	0
2021	U	STD	336433	0
2021	U	STD	345643	0
2021	U	STD	347844	0
2021	U	STD	350046	0
2021	U	STD	354856	0
2021	U	STD	357056	0
2021	U	STD	361456	0
2021	U	STD	363656	0
2021	U	STD	365856	0
2021	U	STD	390700	0
2021	U	STD	390705	0
2021	U	STD	390710	0
2021	U	STD	390715	0
2021	U	STD	399669	0
2021	U	STD	399670	0
2021	U	STD	399671	0
2021	U	STD	493650	0
2021	U	STD	495000	0