

ATTACHMENT V.A
GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA
NUMBER 24 YEAR 2005
DATE 13 JUNE 2005

Illustrated Format of Central Government Statement of Cash Flows

STATEMENT OF CASH FLOWS
CENTRAL GOVERNMENT
For Year Ended On 31 December 20X1 and 20X0
Direct Method

		(In Rupiah)	
No.	Description	20X1	20X0
1	Cash Flows from Operating Activity		
2	Incoming Cash Flows		
3	Income Tax Revenues	XXX	XXX
4	Value Added Tax and Tax on Sales of Luxurious Goods Revenues	XXX	XXX
5	Land and Building Tax Revenues	XXX	XXX
6	Right Acquisition Fee of Land and Building Revenues	XXX	XXX
7	Excise Revenues	XXX	XXX
8	Custom Duty Revenues	XXX	XXX
9	Export Tax Revenues	XXX	XXX
10	Other Tax Revenues	XXX	XXX
11	Natural Resource Revenues	XXX	XXX
12	Revenues from Share of Profit in Central/Local Government Business Enterprise	XXX	XXX
13	Other Non-Tax Government Revenues	XXX	XXX
14	Grant Revenues	XXX	XXX
15	Subtotal of Incoming Cash Flows (3 to 14)	XXX	XXX
16	Outgoing Cash Flows		
17	Employee Expenditures	XXX	XXX
18	Goods Expenditures	XXX	XXX
19	Interests	XXX	XXX
20	Subsidies	XXX	XXX
21	Grants	XXX	XXX
22	Social Aids	XXX	XXX
23	Other Expenditures	XXX	XXX
24	Tax Revenue Sharing Fund	XXX	XXX
25	Natural Resources Revenue Sharing Fund	XXX	XXX
26	General Allocation Fund (DAU)	XXX	XXX
27	Special Allocation Fund (DAK)	XXX	XXX
28	Special Autonomy Fund	XXX	XXX
29	Adjustment Fund	XXX	XXX
30	Subtotal of Outgoing Cash Flows (17 to 29)	XXX	XXX
31	Net Cash Flows from Operating Activity (15 minus 30)	XXX	XXX
32	Cash Flows from Non-financial Asset Investing Activity		
33	Incoming Cash Flows		
34	Sale of Land Revenues	XXX	XXX
35	Sale of Equipment and Machinery Revenues	XXX	XXX
36	Sale of Building and Property Revenues	XXX	XXX
37	Sale of Road, Irrigation, and Transmission Network Revenues	XXX	XXX
38	Sale of Other Fixed Asset Revenues	XXX	XXX
39	Sale of Other Asset Revenues	XXX	XXX
40	Subtotal of Incoming Cash Flows (34 to 39)	XXX	XXX
41	Outgoing Cash Flows		
42	Land Expenditures	XXX	XXX
43	Equipment and Machinery Expenditures	XXX	XXX
44	Building and Property Expenditures	XXX	XXX
45	Road, Irrigation, and Transmission Network Expenditures	XXX	XXX
46	Other Fixed Assets Expenditures	XXX	XXX
47	Other Assets Expenditures	XXX	XXX

STATEMENT OF CASH FLOWS
CENTRAL GOVERNMENT
For Year Ended On 31 December 20X1 and 20X0
Direct Method

		(In Rupiah)	
No.	Description	20X1	20X0
48	Subtotal of Outgoing Cash Flows (42 to 47)	XXX	XXX
49	Net Cash Flows from Non-Financial Asset Investing Activity (40 minus 48)	XXX	XXX

50	Cash Flows from Financing Activity		
51	Incoming Cash Flows		
52	Domestic Borrowing – Banking Sector	XXX	XXX
53	Domestic Borrowing - Bonds	XXX	XXX
54	Other Domestic Borrowing	XXX	XXX
55	Divestments of Central Government Business Enterprise (BUMN)	XXX	XXX
56	Receipt of Repayment from Loan provided to Central Government Business Enterprise (BUMN)	XXX	XXX
57	Receipt of Repayment from Loan provided to Local Government Business Enterprise (BUMD)	XXX	XXX
58	Receipt of Borrowing from Overseas	XXX	XXX
59	Receipt of Borrowing from International Institutions	XXX	XXX
60	Subtotal of Incoming Cash Flows (52 to 59)	XXX	XXX
61	Outgoing Cash Flows		
62	Disbursement of Principal from Domestic Borrowing – Banking Sector	XXX	XXX
63	Disbursement of Principal from Domestic Borrowing – Bonds	XXX	XXX
64	Disbursement of Principal from Domestic Borrowing – Others	XXX	XXX
65	Disbursements of Investment Placement to Central/Local Government Business Enterprise	XXX	XXX
66	Loan to Central Government Business Enterprise	XXX	XXX
67	Loan to Local Government Business Enterprise	XXX	XXX
68	Disbursement of Principal from Overseas Borrowing	XXX	XXX
69	Disbursement of Principal from International Institutions	XXX	XXX
70	Subtotal of Outgoing Cash Flows (62 to 69)	XXX	XXX
71	Net Cash Flows from Financing Activity (60 minus 70)	XXX	XXX
72	Cash Flows from Non-budgeting Activity		
73	Incoming Cash Flows		
74	Third Party Withheld (PFK) Receipts	XXX	XXX
75	Transfer of Incoming Fund	XXX	XXX
76	Subtotal of Incoming Cash Flows (74 to 75)	XXX	XXX
77	Outgoing Cash Flows		
78	Third Party Withheld (PFK) Disbursements	XXX	XXX
79	Transfer of Outgoing Fund	XXX	XXX
80	Subtotal of Outgoing Cash Flows (78 to 79)	XXX	XXX
81	Net Cash Flows from Non-budgeting Activity (76 minus 80)	XXX	XXX
82	Increase/Decrease of Cash (31+49+71+81)	XXX	XXX
83	Beginning Cash Balance in Central Government General Treasurer (BUN)	XXX	XXX
84	Ending Cash Balance in BUN (82 + 83)	XXX	XXX
85	Ending Cash Balance in Disbursing Treasurer	XXX	XXX
86	Ending Cash Balance in Receiving Treasurer	XXX	XXX
87	Ending Cash Balance (84 + 85 + 86)	XXX	XXX

THE PRESIDENT OF THE REPUBLIC OF INDONESIA
(Signed)
Dr. H. SUSILO BAMBANG YUDHOYONO

The similar copy to the original
THE STATE SECRETARIAT OF THE RI
Head of Administration Bureau,

(Signed)
Sugiri, S.H.