



ATTACHMENT III.B  
GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA  
NUMBER 24 YEAR 2005  
DATE 13 JUNE 2005

Illustrated Format for Province, District, City Statement of Financial Position  
**STATEMENT OF FINANCIAL POSITION**  
PROVINCE, DISTRICT, CITY  
AS OF 31 DECEMBER 20X1 DAN 20X0

(In Rupiah)			
No.	Description	20X1	20X0
1	<b>ASSETS</b>		
2	<b>CURRENT ASSETS</b>		
3	Cash in Local Government Cash	XXX	XXX
4	Cash in Disbursing Treasurer	XXX	XXX
5	Cash in Receiving Treasurer	XXX	XXX
6	Short Term Investments	XXX	XXX
7	Tax Receivables	XXX	XXX
8	Retribution Receivables	XXX	XXX
9	Current Portion of Loans to the Central Government Business Enterprises (BUMN)	XXX	XXX
10	Current Portion of Loans to the Local Government Business Enterprises (BUMD)	XXX	XXX
11	Current Portion of Loans to Central Government	XXX	XXX
12	Current Portion of Loans to International Institutions	XXX	XXX
13	Current Portion of Receivables on Installments Sales	XXX	XXX
14	Current Portion of Treasury Claims	XXX	XXX
15	Current Portion of Indemnification Claims	XXX	XXX
16	Other Receivables	XXX	XXX
17	Inventories	XXX	XXX
18	<b>Total Current Assets (3 to 17)</b>	<b>XXX</b>	<b>XXX</b>
19	<b>LONG-TERM INVESTMENTS</b>		
20	<b>Non-Permanent Investments</b>		
21	Loans to Central Government Business Enterprises (BUMN)	XXX	XXX
22	Loans to Local Government Business Enterprises (BUMD)	XXX	XXX
23	Loans to other Local Governments	XXX	XXX
24	Investment in Government Bond	XXX	XXX
25	Investment in Development Projects	XXX	XXX
26	Other Non-Permanent Investments	XXX	XXX
27	<b>Total Non-Permanent Investments (21 to 26)</b>	<b>XXX</b>	<b>XXX</b>
28	<b>Permanent Investments</b>		
29	Local Government Capital Placements	XXX	XXX
30	Other Permanent Investments	XXX	XXX
31	<b>Total Permanent Investments (29 to 30)</b>	<b>XXX</b>	<b>XXX</b>
32	<b>Total Long-term Investments (27 + 31)</b>	<b>XXX</b>	<b>XXX</b>
33	<b>FIXED ASSETS</b>		
34	Land	XXX	XXX
35	Equipment and Machinery	XXX	XXX
36	Buildings and Properties	XXX	XXX
37	Roads, Irrigations, and Transmission Networks	XXX	XXX

38	Other Fixed Assets	XXX	XXX
39	Construction in Progress	XXX	XXX
40	Accumulated Depreciation	(XXX)	(XXX)
41	<b>Total Current Assets (3 to 17)</b>	<b>XXX</b>	<b>XXX</b>
42	<b>RESERVED FUNDS</b>		
43	Reserved Funds	XXX	XXX
44	<b>Total Reserved Funds (43)</b>	<b>XXX</b>	<b>XXX</b>
45	<b>OTHER ASSETS</b>		
46	Receivables on Installments Sales	XXX	XXX
47	Treasury Claims	XXX	XXX
48	Indemnification Claims	XXX	XXX
49	Partnership with Third Parties	XXX	XXX
50	Intangible Assets	XXX	XXX
51	Other Assets	XXX	XXX
52	<b>Total Other Assets (46 to 51)</b>	<b>XXX</b>	<b>XXX</b>
53	<b>TOTAL ASSETS (18+32+41+52)</b>	<b>XXX</b>	<b>XXX</b>
54	<b>LIABILITIES</b>		
55	<b>SHORT-TERM LIABILITIES</b>		
56	Due To Third Party Withheld (PFK)	XXX	XXX
57	Interest Liabilities	XXX	XXX
58	Current Portion of Domestic Debt - Central Government	XXX	XXX
59	Current Portion of Domestic Debt - Other Local Governments	XXX	XXX
60	Current Portion of Domestic Debt - Banking Financial Institutions	XXX	XXX
61	Current Portion of Domestic Debt - Non-Banking Financial Institutions	XXX	XXX
62	Current Portion of Domestic Debt - Bonds	XXX	XXX
63	Current Portion of Other Long-term Liabilities	XXX	XXX
64	Other Short-term Liabilities	XXX	XXX
65	<b>Total Short-term liabilities (57 to 65)</b>	<b>XXX</b>	<b>XXX</b>
66	<b>LONG-TERM LIABILITIES</b>		
67	Domestic Debt - Central Government	XXX	XXX
68	Domestic Debt – Other Local Governments	XXX	XXX
69	Domestic Debt - Banking Financial Institutions	XXX	XXX
70	Domestic Debt – Non-Banking Financial Institutions	XXX	XXX
71	Domestic Debt – Bonds	XXX	XXX
72	Other Long-term Liabilities	XXX	XXX
73	<b>Total Long-term Liabilities (68 to 73)</b>	<b>XXX</b>	<b>XXX</b>
74	<b>TOTAL LIABILITIES (66+74)</b>	<b>XXX</b>	<b>XXX</b>
75	<b>EQUITY</b>		
76	<b>CURRENT EQUITY</b>		
77	Surplus/Deficit after Budget Financing (SiLPA)	XXX	XXX
78	Equity from Receiving Treasurer	XXX	XXX
79	Equity from Receivables	XXX	XXX
80	Equity from Inventories	XXX	XXX
81	Deductible Equity for Payment of Short-term Liabilities	(XXX)	(XXX)
82	<b>Total Current Equity (70 to 74)</b>	<b>XXX</b>	<b>XXX</b>
83	<b>INVESTMENT EQUITY</b>		
84	Equity from Long-term Investments	XXX	XXX



85	Equity from Fixed Assets	XXX	XXX
86	Equity from Other Assets	XXX	XXX
87	Deductible Equity for Payment of Long-term Liabilities	(XXX)	(XXX)
88	<b>Total Investment Equity (85 + 88)</b>	<b>XXX</b>	<b>XXX</b>
89	<b>EQUITY FROM RESERVED FUND</b>		
90	Equity from Reserved Funds	XXX	XXX
91	<b>Total Investment in Equity (91)</b>	<b>XXX</b>	<b>XXX</b>
92	<b>TOTAL EQUITY (83+89+92)</b>	<b>XXX</b>	<b>XXX</b>
93	<b>TOTAL LIABILITIES AND EQUITY (75+93)</b>	<b>XXX</b>	<b>XXX</b>

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.**