

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

Illustrated Format of Provincial Government Statement of cash flows

**STATEMENT OF CASH FLOWS**  
**PROVINCE GOVERNMENT**  
**For Year Ending 31 December 20X1 and 20X0**  
**Direct Method**

No.	Description	20X1	20X0
1	<b>Cash Flows from Operating Activity</b>		
2	<b>Incoming Cash Flows</b>		
3	Local Tax Revenues	XXX	XXX
4	Local Retribution Revenues	XXX	XXX
5	Revenues from Share of Profit in Local Government Business Enterprise	XXX	XXX
6	Other Local Original Revenues	XXX	XXX
7	Tax Revenue Sharing Fund	XXX	XXX
8	Natural Resources Revenue Sharing Fund	XXX	XXX
9	General Allocation Fund (DAU)	XXX	XXX
10	Special Allocation Fund (DAK)	XXX	XXX
11	Special Autonomy Fund	XXX	XXX
12	Adjustment Fund	XXX	XXX
13	Grant Revenues	XXX	XXX
14	Emergency Fund Revenues	XXX	XXX
15	Other Revenues	XXX	XXX
16	<b>Subtotal of Incoming Cash Flows (3 to 15)</b>	<b>XXX</b>	<b>XXX</b>
17	<b>Outgoing Cash Flows</b>		
18	Employees Expenditures	XXX	XXX
19	Goods Expenditures	XXX	XXX
20	Interests	XXX	XXX
21	Subsidies	XXX	XXX
22	Grants	XXX	XXX
23	Social Aids	XXX	XXX
24	Unexpected Expenditures	XXX	XXX
25	Tax Revenue Sharing to District/City	XXX	XXX
26	Retribution Revenue Sharing to District/City	XXX	XXX
27	Other Revenue Sharing to District/City	XXX	XXX
28	<b>Subtotal of Outgoing Cash Flows (18 to 27)</b>	<b>XXX</b>	<b>XXX</b>
29	<b>Net Cash Flows from Operating Activity (16 minus 28)</b>	<b>XXX</b>	<b>XXX</b>
30	<b>Cash Flows from Non-Financial Asset Investing Activity</b>		
31	<b>Incoming Cash Flows</b>		
32	Sale of Land Revenues	XXX	XXX
33	Sale of Equipment and Machinery Revenues	XXX	XXX
34	Sale of Building and Property Revenues	XXX	XXX
35	Sale of Road, Irrigation, and Transmission Network Revenues	XXX	XXX
36	Sale of Other Fixed Asset Revenues	XXX	XXX
37	Sale of Other Asset Revenues	XXX	XXX
38	<b>Subtotal of Incoming Cash Flows (32 to 37)</b>	<b>XXX</b>	<b>XXX</b>
39	<b>Outgoing Cash Flows</b>		
40	Land Expenditures	XXX	XXX
41	Equipment and Machinery Expenditures	XXX	XXX
42	Building and Property Expenditures	XXX	XXX
43	Road, Irrigation, and Transmission Network Expenditures	XXX	XXX
44	Other Fixed Assets Expenditures	XXX	XXX
45	Other Assets Expenditures	XXX	XXX
46	<b>Total Outgoing Cash Flows (40 to 45)</b>	<b>XXX</b>	<b>XXX</b>
47	<b>Net Cash Flows from Non-financial Assets Investing Activity (38 minus 46)</b>	<b>XXX</b>	<b>XXX</b>

**STATEMENT OF CASH FLOWS**  
**PROVINCE GOVERNMENT**  
**For Year Ending 31 December 20X1 and 20X0**  
**Direct Method**

No.	Description	20X1	20X0
48	<b>Cash Flows from Financing Activity</b>		
49	<b>Incoming Cash Flows</b>		

50	Receipts of Reserved Fund Liquidation	XXX	XXX
51	Divestments of Local Government Business Enterprise (BUMD)	XXX	XXX
52	Domestic Borrowings – Central Government	XXX	XXX
53	Domestic Borrowings – Other Local Government	XXX	XXX
54	Domestic Borrowings – Banking Financial Institution	XXX	XXX
55	Domestic Borrowings – Non-Banking Financial Institution	XXX	XXX
56	Domestic Borrowings – Bonds	XXX	XXX
57	Domestic Borrowings – Others	XXX	XXX
58	Receipt of Repayment from Loan provided to Central Government Business Enterprise	XXX	XXX
59	Receipt of Repayment from Loan provided to Local Government Business Enterprise	XXX	XXX
60	Receipt of Repayment from Loan provided to Other Local Governments	XXX	XXX
61	<b>Subtotal of Incoming Cash Flows (50 to 60)</b>	<b>XXX</b>	<b>XXX</b>
62	<b>Outgoing Cash Flows</b>		
63	Establishment of Reserved funds	XXX	XXX
64	Disbursements of Investment Placement to Local Government Business Enterprise (BUMD)	XXX	XXX
65	Disbursement of Principal from Domestic Borrowing - Central Government	XXX	XXX
66	Disbursement of Principal from Domestic Borrowing –Other Local Government	XXX	XXX
67	Disbursement of Principal from Domestic Borrowing – Banking Financial Institution	XXX	XXX
68	Disbursement of Principal from Domestic Borrowing – Non Banking Financial Institution	XXX	XXX
69	Disbursement of Principal from Domestic Borrowing - Bonds	XXX	XXX
70	Disbursement of Principal from Domestic Borrowing – Others	XXX	XXX
71	Loan to Central Government Business Enterprise	XXX	XXX
72	Loan to Local Government Business Enterprise	XXX	XXX
73	Loan to Other Local Government	XXX	XXX
74	<b>Subtotal of Outgoing Cash Flows (63 to 73)</b>	<b>XXX</b>	<b>XXX</b>
75	<b>Net Cash Flow from Financing Activity (61 minus 74)</b>	<b>XXX</b>	<b>XXX</b>
76	<b>Cash Flows from Non-Budgeting Activity</b>		
77	<b>Incoming Cash Flows</b>		
78	Third Party Withheld (PFK) Receipts	XXX	XXX
79	<b>Subtotal of Incoming Cash Flows (78 to 78)</b>	<b>XXX</b>	<b>XXX</b>
80	<b>Outgoing Cash Flows</b>		
81	Third Party Withheld (PFK) Disbursements	XXX	XXX
82	<b>Subtotal of Outgoing Cash Flows (81 to 81)</b>	<b>XXX</b>	<b>XXX</b>
83	<b>Net Cash Flows from Non-budgeting Activity (79 minus 82)</b>	<b>XXX</b>	<b>XXX</b>
84	<b>Increase/Decrease of cash (29+47+75+83)</b>	<b>XXX</b>	<b>XXX</b>
85	<b>Beginning Cash Balance in Local Government General Treasurer (BUD)</b>	<b>XXX</b>	<b>XXX</b>
86	<b>Ending Cash Balance in BUD (84 + 85)</b>	<b>XXX</b>	<b>XXX</b>
87	<b>Ending Cash Balance in Disbursing Treasurer</b>	<b>XXX</b>	<b>XXX</b>
88	<b>Ending Cash Balance in Receiving Treasurer</b>	<b>XXX</b>	<b>XXX</b>
89	<b>Ending Cash Balance (86 + 87 + 88)</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.**