

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

Illustrated Format of District/City Government Statement of Cash Flows

STATEMENT OF CASH FLOWS
DISTRICT/CITY GOVERNMENT
For Year Ended on 31 December 20X1 and 20X0
Direct Method

No.	Description	20X1	20X0
1	Cash Flows from Operating Activity		
2	Incoming Cash Flows		
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 (from Central Government)	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	Tax Revenue Sharing Fund (from Province)	XXX	XXX
14	Other Tax Revenue Sharing Fund	XXX	XXX
15	Grant Revenues	XXX	XXX
16	Emergency Fund Revenues	XXX	XXX
17	Other Revenues	XXX	XXX
18	Subtotal of Incoming Cash Flows (3 to 17)	XXX	XXX
19	Outgoing Cash Flows		
20	Employees Expenditures	XXX	XXX
21	Goods Expenditures	XXX	XXX
22	Interests	XXX	XXX
23	Subsidies	XXX	XXX
24	Grants	XXX	XXX
25	Social Aids	XXX	XXX
26	Unexpected Expenditures	XXX	XXX
27	Tax Revenue Sharing	XXX	XXX
28	Retribution Revenue Sharing	XXX	XXX
29	Other Revenue Sharing	XXX	XXX
30	Subtotal of Outgoing Cash Flows (20 to 29)	XXX	XXX
31	Net Cash Flows from Operating Activity (18 minus 30)	XXX	XXX
32	Cash Flows from Non-Financial Asset Investing Activity		
33	Incoming Cash Flows		
34	Sale of Land Revenues		
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		
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
DISTRICT/CITY GOVERNMENT
For Year Ended on 31 December 20X1 and 20X0
Direct Method

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	Receipts of Reserved Fund Liquidation	XXX	XXX
53	Divestments of Local Government Business Enterprise (BUMD)	XXX	XXX
54	Domestic Borrowings – Central Government	XXX	XXX
55	Domestic Borrowings – Other Local Government	XXX	XXX
56	Domestic Borrowings – Banking Financial Institution	XXX	XXX
57	Domestic Borrowings – Non-Banking Financial Institution	XXX	XXX
58	Domestic Borrowings – Bonds	XXX	XXX
59	Domestic Borrowings – Others	XXX	XXX
60	Receipt of Repayment from Loan provided to Central Government Business Enterprise	XXX	XXX
61	Receipt of Repayment from Loan provided to Local Government Business Enterprise (BUMD)	XXX	XXX
62	Receipt of Repayment from Loan provided to Other Local Governments	XXX	XXX
63	Subtotal of Incoming Cash Flows (52 to 62)	XXX	XXX
64	Outgoing Cash Flows		
65	Establishment of Reserved funds	XXX	XXX
66	Disbursements of Investment Placement to Local Government Business Enterprise (BUMD)	XXX	XXX
67	Disbursement of Principal from Domestic Borrowing - Central Government	XXX	XXX
68	Disbursement of Principal from Domestic Borrowing –Other Local Government	XXX	XXX
69	Disbursement of Principal from Domestic Borrowing – Banking Financial Institution	XXX	XXX
70	Disbursement of Principal from Domestic Borrowing – Non Banking Financial Institution	XXX	XXX
71	Disbursement of Principal from Domestic Borrowing - Bonds	XXX	XXX
72	Disbursement of Principal from Domestic Borrowing – Others	XXX	XXX
73	Loan to Central Government Business Enterprise	XXX	XXX
74	Loan to Local Government Business Enterprise	XXX	XXX
75	Loan to Other Local Government	XXX	XXX
76	Subtotal of Outgoing Cash Flows (65 to 75)	XXX	XXX
77	Net Cash Flows from Financing Activity (64 minus 76)	XXX	XXX
78	Cash Flows from Non Budgeting Activity		
79	Incoming Cash Flows		
80	Third Party Withheld (PFK) Receipts	XXX	XXX
81	Subtotal of Incoming Cash Flows (80 to 80)	XXX	XXX
82	Outgoing Cash Flows		
83	Third Party Withheld (PFK) Disbursements	XXX	XXX
84	Subtotal of Outgoing Cash Flows (83 to 83)	XXX	XXX
85	Net Cash Flows from Non-budgeting Activity (81 minus 84)	XXX	XXX
86	Increase/Decrease of Cash (31 + 49 + 77 + 85)	XXX	XXX
87	Beginning Cash Balance in Local Government General Treasurer (BUD)	XXX	XXX
88	Ending Cash Balance in BUD (86 + 87)	XXX	XXX
89	Ending Cash Balance in Disbursing Treasurer	XXX	XXX
90	Ending Cash Balance in Receiving Treasurer	XXX	XXX
91	Ending Cash Balance (88 + 89 + 90)	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.