



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF  
REGULATION OF THE MINISTER OF FINANCE  
NUMBER 04/PMK.07/2011

CONCERNING  
PROCEDURES FOR DELIVERY OF REGIONAL FINANCIAL INFORMATION

BY THE GRACE OF GOD ALMIGHTY  
THE MINISTER OF FINANCE,

Considering : a. that in order to implement Government Regulation Number 56 Year 2005 concerning Regional Financial Information System, Regulation of the Minister of Finance Number 46/PMK.02/2006 concerning Procedures for Delivery of Regional Financial Information has be stipulated;

b. that in connection with the stipulation of Government Regulation Number 65 Year 2010 Amendment to Government Regulation Number 56 Year 2005 concerning Regional Financial Information System and in order to improve effectiveness and efficiency for implementation of Regional Financial Information System, it is necessary to readjust Procedures for Delivery of Regional Financial Information;

c. that based on the considerations referred to in a and b, it is necessary to stipulate Regulation of the Minister of Finance concerning Procedures for Delivery of Regional Financial Information;

In View of : 1. Government Regulation Number 56 Year 2005 concerning Regional Financial Information System (State Gazette of the Republic of Indonesia Year 2005 Number 138, Supplement to State Gazette of the Republic of Indonesia Number 4576) as amended by Government Regulation Number 65 Year 2010 (State Gazette of the Republic of Indonesia Year 2010 Number 110, Supplement to State Gazette of the Republic of Indonesia Number 5155);

2. Presidential Decree Number 56/P Year 2010 ;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING  
THE PROCEDURES FOR DELIVERY OF REGIONAL FINANCIAL



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

INFORMATION.

CHAPTER I  
GENERAL PROVISIONS

Article 1

In this Regulation of the Minister of Finance:

1. Regional government means the governor, regent, or mayor, and regional official as an element of the regional government administration.
2. Autonomous Region, hereinafter referred to as Region, means a legal community entity that has territorial boundaries and the authority to arrange and manage the affairs of government and local community's interests at its own initiative based on the community's aspirations within the system of the Unitary State of the Republic of Indonesia.
3. State Revenue and Expenditure Budget, hereinafter referred to as State Budget, means the state government's annual financial plan approved by the House of Representatives.
4. Regional Revenue and Expenditure Budget, hereinafter referred to as Regional Budget, means the regional government's annual financial plan discussed and approved by the Regional Government and the Regional Representatives Council, and determined by the Regional Regulation.
5. Balance Fund means fund sourced from State Budget revenues allocated to Region to fund Regional needs within the framework of implementing the Decentralization.
6. General Allocation Fund, hereinafter referred to as DAU, means fund sourced from State Budget revenues allocated to bring equality of inter-regional financial capacity to fund Regional needs within the framework of implementing the Decentralization.
7. Revenue Sharing Fund, hereinafter referred to as DBH, means fund sourced from determination of State Budget allocated to Region based on a percentage point to fund Regional needs within the framework of implementing the Decentralization.
8. Deconcentration Fund means fund sourced from State Budget implemented by the governor as a government's representative, which include all revenues and expenditures in the framework of implementing the deconcentration, not including funds allocated for central vertical investment in region.



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

9. Supporting Task Fund means fund sourced from State Budget implemented by Region, which include all revenues and expenditures in the framework of implementing the Supporting Tasks.
10. Regional Financial Information, hereinafter referred to as IKD, means all information relating to regional finance required in the framework of implementing the Regional Financial Information System.
11. Regional Financial Information System, hereinafter referred to as SIKD, means a system documenting, administering, and processing the other related data to be information presented to the public and as decision-making materials in the framework of planning, implementing, and reporting the regional government accountability.

CHAPTER II

PROCEDURES FOR DELIVERY OF IKD

Article 2

IKD delivered by Regional Government to the Central Government shall include:

- a. Regional Budget;
- b. Amendment to Regional Budget;
- c. Report of Regional Budget Realization for Semester I;
- d. Report of Accountability for Regional Budget Implementation, consisting of:
  1. Regional Budget Realization;
  2. Balance Sheet;
  3. Cash Flow Statement; and
  4. Notes to Financial Statement;
- e. Deconcentration Fund and Supporting Task Fund;
- f. Regional Corporate Financial Statement, and
- g. Data relating to regional fiscal need and regional fiscal capacity.

Article 3

1. IKD as referred to in Article 2 shall be delivered by the Regional Government to the Minister of Finance and Minister of Home Affairs.
2. IKD as referred to in Article 2 can also be delivered by Regional



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Government to the relevant technical minister as needed.

Article 4

In the framework of implementing SIKD nationally, IKD as referred to in Article 2 shall be delivered by Regional Government to the Minister of Finance in this matter Director General of Fiscal Balance.

Article 5

1. IKD as referred to in Article 2 a, b, c, and d shall be delivered in softcopy and hardcopy
2. Softcopy as referred to in paragraph (1) shall consist of:
  - a. Regional Budget/Amendment to Regional Budget/Regional Budget Realization; and
  - b. Regional Budget Realization for Semester I.
3. Softcopy as referred to in paragraph (2) shall be delivered in the form and format as specified in Attachment I which is an integral part of this Regulation of the Ministry of Finance.
4. Hardcopy as referred to in paragraph (1) shall consist of:
  - a. Summary of Provincial Government Revenues Based on Object Details;
  - b. Summary of District/City Government Revenues Based on Object Details;
  - c. Summary of Provincial/District/City Expenditures Per Function, Affair, Organization, and Type;
  - d. Details of Indirect Government Employees' Expenditures;
  - e. Summary of Financing;
  - f. List of Loans;
  - g. Summary of Regional Budget Realization for Semester I;
  - h. Balance Sheet of Provincial/District/City Government;
  - i. Cash Flow Statement of Provincial Government;
  - j. Cash Flow Statement of District/City Government;
  - k. Details of Provincial/District/City Third Party's Calculation; and
  - l. List of Government Employee Numbers by Category and Position
5. Hardcopy as referred to in paragraph (4) shall be delivered in the form and format as specified in Attachment II which is an integral part of this Regulation of the Ministry of Finance.



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

6. The form and format as referred to in Article 2 e and f shall be subject to laws and regulations.
7. IKD as referred to in Article 2 g shall be delivered by Regional Government at request of the Director General of Fiscal Balance.

Article 6

1. Softcopy and hardcopy of Regional Budget as referred to in Article 2 a shall be submitted along with copy of Regional Regulation concerning Regional Budget.
2. Softcopy and hardcopy of Amendment to Regional Budget as referred to in Article 2 b shall be submitted along with copy of Regional Regulation concerning Amendment to Regional Budget.
3. Softcopy and hardcopy of Accountability for Regional Budget Implementation as referred to in Article 2 d shall be submitted along with copy of Regional Regulation concerning Accountability for Regional Budget Implementation.

Article 7

1. The term for delivery of Regional Budget as referred to in Article 2 a shall be no later than January 31 of the budget year concerned.
2. The term for delivery of Amendment to Regional Budget as referred to in Article 2 b shall be no later than 30 days after enactment of Amendment to Regional Budget of the current year.
3. The term for delivery of Report of Regional Budget Realization for Semester I as referred to in Article 2 c shall be no later than July 30 of the current year.
4. The term for delivery of Report of Accountability for Regional Budget Implementation as referred to in Article 2 d shall be no later than August 31 of the current year.
5. The term for delivery of information regarding Deconcentration Funds and/or Supporting Task Funds and Regional Corporate Financial Statements as referred to in Article 2 e and f shall be no later than August 31 of the current year.
6. The term for delivery of IKD as referred to in Article 2 g shall be no later than the date as required by the Directorate General of Fiscal Balance.

CHAPTER III

Imposition of Sanction

Article 8



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

1. In case that the Regional Government does not delivery IKD as referred to in Article 2 until the designated term as referred to in Article 7, the Director General of Fiscal Balance on behalf of the Minister of Finance shall provide a written warning to the Regional Government.
2. The written warning as referred to in paragraph (1) shall be issued at least fifteen (15) days after the date of term is designated.

Article 9

In case that the Regional Government does not deliver IKD within thirty (30) days after issuance of the written warning as referred to in Article 8, the Director General of Fiscal Balance on behalf of the Minister of Finance shall determine a sanction in the form of delay in the distribution of Balance Funds after having coordination with the Minister of Home Affairs.

Article 10

1. Sanction in the form of delay in the distribution of Balance Funds as referred to in Article 9 shall be carried out at twenty five percent (25%) of total DAU provided each month in the current budget year.
2. The imposition of sanction as referred to in paragraph (1) shall be implemented effectively on the distribution of DAU of the following month after the date of sanction as referred to in Article 9.
3. The imposition of sanction as referred to in paragraph (1) shall be implemented every month until the delivery of IKD a referred to in Article 2.

Article 11

1. For Regions that do not obtain DAU, the imposition of sanction as referred to in Article 9 shall be at twenty five percent (25%) of total Income Tax DBH that will be distributed in the current budget year.
2. The imposition of sanction as referred to in paragraph (1) shall be be implemented effectively on distribution of Income Tax DBH of the following stage after the date of sanction as referred to in Article 9.
3. The imposition of sanction as referred to in paragraph (1) shall be implemented until the delivery of IKD as referred to in Article 2.

Article 12

1. In case that the Regional Government has delivered IKD referred to in Article 2, the Director General of Fiscal Balance on behalf of the Minister of Finance shall determine the revocation of sanction as



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

referred to in Article 9.

2. Number of Balance Fund of which distribution is delayed as a result of the imposition of sanction as referred to in Article 10 and Article 11 shall be distributed in the following month after the date of revocation of sanction as referred to in paragraph (1).
3. In case that the sanction as referred to in paragraph (2) has not been revoked until the end of the budget year, the Balance Funds that are delayed shall be redistributed before the budget year ends.
4. The imposition of sanction in the form of delay in the distribution of Balance Funds shall be reenacted in the next budget year.

CHAPTER IV

CLOSING PROVISIONS

Article 13

With the enactment of this Regulation of the Minister of Finance, Regulation of the Minister of Finance Number 46/PMK.02/2006 concerning Procedures for Delivery of Regional Financial Information shall be revoked and declared void.

Article 14

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on January 10, 2011

MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On January 10, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

PATRIALIS AKBAR



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

NIP. 195904201984021001





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OF THE REPUBLIC OF INDONESIA





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OF THE REPUBLIC OF INDONESIA

Year	: To be completed by the reporting year
Report Type	: Budget / Changes / Realization
Regional Type	: Prov. / Reg. / City
Name Province	: Filled with the name of the province
Region Name	: Filled with the name of the region
Function Code	: Filled with function code
Function	: Filled with local government functions
Affairs Type	: Filled with the type of business (Mandatory / Optional)
Affairs Code	: Filled with the affairs of the code
Affairs	: Filled with local government affairs
SKPD	: Filled with organization name
Program	: Filled with the program
Activities	: Filled with activities
Account Code	: Revenue account codes, expenditure & financing
Account	: Revenue / Expenditure / Financing
Group Code	: Code group income, expenditure & financing
Group	: Group revenue, expenditure & financing
Code Type	: Code types of income, expenditure & financing
Type	: The type of income, expenditure & financing



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Object Code : Code object of revenue, expenditure & financing  
Objects : Objects of income, expenditure & financing  
Details of the Object Code : The code details the object of revenue, expenditure & financing  
Object Details : Details of the object of revenue, expenditure & financing  
Number : Filled with the amount in Rupiah



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Province/ Regency/ City

SOFT COPY FORMAT OF BUDGET REALIZATION REPORT SEMESTER I

FISCAL YEAR ...

Year	Report Type	Regional Type	Province type	Regional Name	Account code	Account	Group Code	Group	Type code	Type	Total(Rupiah)

Year : Filled with the reporting year

report type : Semester I

Regional Type : Prov. / Reg. / City

Regional Name : Filled with the name of the province

Account code : Filled with local names

Account : Revenue account codes, expenditure & financing Income / Expenditure / Financing

Group Code : Code group revenue, expenditure & financing income group expenditure & financing



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Type code : Code type of income, expenditure & financing  
Type : Types of income, expenditure & financing  
Total(Rupiah) : Filled with the amount in rupiah

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HEAD OF THE GENERAL AFFAIRS BUREAU

for

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

Ministry of Finance

GIARTO

NIP: 95904201984021001.

Agus DW Martowardjoyo



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OF THE REPUBLIC OF INDONESIA



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Attachment II

Regulation of the Minister of Finance No. 04/PMK.07/2011 dated January 10, 2011 sets forth the procedures for delivery of regional finance information.

Provincial Government

Regional (Administrative) Budget Format Softcopy Regional (Administrative) Budget  
Alteration/ Regional (Administrative) Budget Realization/

Summary details of the object based on the opinion of the fiscal year

(in Rupiah )

Account Code					Description	Total	Basic of Law (number & date, regional regulation and head of regional regulation)
4					Regional income		
4	1				Regional revenue		
4	1	1			Regional tax		
4	1	1	01		Motor vehicle tax		
4							
4	1	1	01	01	Motor Vehicle Tax (other than heavy equipment and vehicles in the water)		





MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	1	01	02	Taxes Heavy Equipment / Large		
4	1	1	01	03	Vehicle Tax on Water		
4	1	1	02		Tax on Motor Vehicles		
4	1	1	02	01	Tax on Motor Vehicles (other than heavy equipment and vehicles in the water)		
4	4	1	1	02	02	Tax on Heavy Equipment / Large	
4		1	1	02	03	Tax on Vehicles on Water	
4	1	1	03		Motor Vehicle Fuel Tax		
4	1	1	04		Surface Water Tax		
4	1	1	05		Cigarette tax		
4	1	2			Levies		
4	1	2	01		Levy on Public Service		
4	1	2	01	01	Levies on Health Services		
4	1	2	01	02	Service levies / Hygiene		
4	1	2	01	03	Levies on identity cards and of Civil		
4	1	2	01	04	Funeral service levies and ashing Bodies		
4	1	2	01	05	Parking Service Levy Public Road		
4	1	2	01	06	Service Levy Market		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	2	01	07	Levies on Motor Vehicle Inspection		
4	1	2	01	08	Fire extinguisher inspection Levies		
4	1	2	01	09	Levies on Map		
4	1	2	01	10	Provision levies and / or suction Privy		
4	1	2	01	11	Liquid Waste Levies		
4	1	2	01	12	Chop Service Levy / re chop		
4	1	2	01	13	Education Service Levy		
4	1	2	01	14	Levies Control Telecommunication Tower		
4	1	2	01	15	... Etc... (Levy General Services Other / Additional)		
4	1	2	02		Business Service Levies		
4	1	2	02	01	Use of Local Levies		
4	1	2	02	02	Wholesale Market Levies and / or shopping		
4	1	2	02	03	Levy Auction		
4	1	2	02	04	Terminal levy		
4	1	2	02	05	Special parking levies		
4	1	2	02	06	Levy Lodging / Guesthouse / Villa		
4	1	2	02	07	Levy Slaughterhouse		
4	1	2	02	08	Port service levies		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	2	02	09	Levy Recreation and Sports			
4	1	2	02	10	Levies on water crossing			
4	1	2	02	11	Levies on Production Sales			
4	1	2	02	12	... etc., (Other Business Services Levy / Supplementary)			
4	1	2	03		Licensing of Certain Levies			
4	1	2	03	01	Building Permits			
4	1	2	03	02	Permits to sell Alcoholic Beverages			
4	1	2	03	03	Disturbance Permits			
4	4	1	2	03	04	Route Permits levy		
4		1	2	03	05	Fishery Permits levy		
4		1	2	03	06	... Etc... (Levy Licensing Other / Additional)		
4		1	3		The results Regional Wealth Management Separated			
4		1	3	01	Return on Equity section on Regional			



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

				Owned Enterprises (enterprises)		
4	1	3	02	Return on Equity section in State-Owned Enterprises (SOEs)		
4	1	3	03	Section Return on Equity in Private Companies		
4	1	4		Other revenue is Legal		
4	1	4	01	The results of the Regional Asset Sales of Non-Separated		
4	1	4	02	Gyro service		
4	1	4	03	Interest Income		
4	1	4	04	Treasury demands		
4	1	4	05	Demands Indemnity (SE)		
4	1	4	06	Commission, Cuts and Benefits Rupiah Exchange Rate Difference		
4	1	4	07	Penalty for Delay in Implementation of Revenue Works		
4	1	4	08	Income Tax Penalty		
4	1	4	09	Income Levies Fines		
4	1	4	10	Income Execution results of Warranties		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	4	11	Income from Returns		
4	1	4	12	Social Facilities and Public Facilities		
4	1	4	13	Income from Operation of Education and Training		
4	1	4	14	Revenue from Installment / Installment Sales		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

**Provincial Government**

**DISTRICT/CITY GOVERNMENT**

**Regional (Administrative) Budget Format Softcopy Regional (Administrative) Budget  
Alteration/ Regional (Administrative) Budget Realization/**

REVENUE SUMMARY BY OBJECT DETAILS

FISCAL YEAR.

(in Rupiah )

Account Code				Description	Total	Basic of Law
4				Regional income		
4	1			Regional revenue		
4	1	1		Regional tax		
4	1	1	1	Hotel tax		
4	1	1	2	Restaurant tax		
4	1	1	3	Entertainment tax		
4	1	1	4	Advertising Tax		
	1	1	5	Street Lighting Tax		
4	1	1	6	Metals and Minerals Tax Not Rock		
4	1	1	7	Parking tax		
4		1	8	Ground Water Tax		
4	1	1	9	Tax Swallow Nest		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	1	10		Land and Building Taxes Rural and Urban		
4	1	1	11		Customs Acquisition of Rights to Land and Buildings		
4	1	2			Levies		
4	1	2	01		Levy on Public Service		
4	1	2	01	01	Levies on Health Services		
4	1	2	01	02	Service levies / Hygiene		
4	1	2	01	03	Levies on identity cards and of		
4	1	2	01	04	Funeral service levies and		
4	1	2	01	05	Parking Service Levy Public Road		
4	1	2	01	06	Service Levy Market		
4	1	2	01	07	Levies on Motor Vehicle		
4	1	2	01	08	Fire extinguisher inspection Levies		
4	1	2	01	09	Levies on Map		
4	1	2	01	10	Provision levies and / or		
4	1	2	01	11	Waste Levies Cair		
4	1	2	01	12	Chop service levy/ rechop		
4	1	2	01	13	Educational service levy		
4	1	2	01	14	Levies Control of Telecommunication Tower		
4	1	2	01	15	Etc (Levy General Services Other / Additional)		
4	1	2	02		Service levy		
4	1	2	02	01	use of local property levy		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	2	02	02	wholesale market and / or shops levies		
4	1	2	02	03	Place auction process levy		
4	1	2	02	04	Terminal levy		
4	1	2	02	05	Special parking levies...		
4	1	2	02	06	Levy of place of accommodation / Guesthouse / Villa		
4	1	2	02	07	Levy of Slaughterhouse		
4	1	2	02	08	Port service levies		
4	1	2	02	09	Levy of Recreation and Sports		
4	1	2	02	10	crossing in water levy		
4	1	2	02	11	Levies on Local Production Sales		
4	1	2	02	12	... etc.. (Other Business Services Levy / Supplementary)		
4	1	2	03		Licensing of Certain Levies		
4	1	2	03	01	Other levies Building		
4	1	2	03	02	Levy Sales of alcoholic drink		
4	1	2	03	03	Disturbance Permits		





MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	2	03	04	Route Permits		
4 4	1	2	03	05	Fishery Permits		
4	1	2	03	06	... etc.. (other Levy Licensing / Additional)		
4	1 1	3			Wealth Management of Separated Region		
4	1	3	01		Profit on Equity Owned Enterprises in Regional / local enterprise		
4	1	3	02		Return on Equity Section on Government Owned Enterprises / SOE - STATE OWNED		
4	1	3	03		Profit on Equity at Private Company		
4	1	4			Other legal revenue		
4	1	4	01		The results of the Regional Asset Sales of Non-Separated		
4	1	4	02		Acceptance of Gyro Service		
4	1	4	03		Interest income		
4	1	4	04		Treasury demands		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	4	05	Regional Compensation claims		
4	1	4	06	Commission, Cuts and Rupiah Exchange Rate Difference		
4	1	4	07	Penalty for Delay in Implementation of Revenue Works		
4	1	4	08	Income Tax Penalty		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	1	4	09	Revenue of levy fines		
4	1	4	10	Income Execution results of Warranties		
4	1	4	11	Income from Returns		
4	1	4	12	Social Facilities and Public Facilities		
4	1	4	13	Income from Operation of Education and Training		
4	1	4	14	Revenue from Installment / Installment Sales		
4	2	1		Balanced Funds		
4	2	1		Profit Sharing		
4	2	1	01	Tax profit sharing		
4	2	1	01 01	Land and Building Tax		
4	2	1	01 02	Income Tax Revenue Article 21		
4	2	1	01 03	Income Tax Revenue Article 25 and Article 29 WP OPDN		
4	2	1	01 04	Tobacco Products Excise Revenue Sharing		
4	2	1	02	Sharing of Natural Resources		
4	2	1	02 01	Forest Utilization Permit Dues		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	2	1	02	02	Provision of Forest Resources		
4	2	1	02	03	Reforestation fund		
4	2	1	02	04	Landrent general mining		
4	2	1	02	05	General Mining Royalties		
4	2	1	02	06	fishery affairs		
4	2	1	02	07	Oil mining		
4	2		02	08	Natural gas mining		
4	2	1	02	09	Geothermal mining		
4	2	2	02		Common allocation fund		
4	2	2	02		Common allocation fund		
4	2	3			Special allocation fund		
4	2	3	01	01	Education		
4	2	3	01	02	Health		
4	2	3	01	03	Road infrastructure		
4	2	3	01	04	Irrigation infrastructure		
4	2	3	01	05	Drinking Water Infrastructure		
4	2	3	01	06	Sanitation infrastructure		
4	2	3	01	07	Government infrastructure		
4	2	3	01	08	Maritime and Fisheries Affairs		
4	2	3	01	09	agriculture		
4	2	3	01	10	Environment		
4	2	3	01	11	Planning Family		
4	2	3	01	12	Forestry		
4	2	3	01	13	Rural infrastructure		
4	2	3	01	14	Trade		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	2	3	01	15	... Etc... (Other fields)		
4	3				Other legal local revenue		
4	3	01			Revenue grant		
4	3	01	01		Revenue Grants from Government		
4	3	01	01	01	Pure Rupiah		
4	3	01	01	02	Continuation of Foreign Loans		
4	3	01	01	03	Forwarding Foreign Grants		
4	3	01	02		Revenue Grants from Other Local Governments		
4	3	01	03		Revenue Grants from the Agency / Institution / Organization Private Domestic		
4	3	01	04		Revenue Grants from Community Groups / Individuals		
4	3	01	05		Revenue of Grants from abroad		
4	3	2			Emergency Fund		
4	3	2	01		Countermeasures Victim / Natural Disaster Damage		
4	3	2	02		Countermeasures Victim / Damage Extraordinary Events		
4	3	2	03		Infrastructure Rehabilitation and Reconstruction After Natural Disasters		
4	3	2	04		Infrastructure Rehabilitation and Reconstruction of Post-Event Extraordinary		



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

4	3	3	01		Tax Revenue Fund of the Province and Other local governments		
4	3	3	01		Tax Revenue Fund of the Province		
4	3	3	01	01	Tax Revenue Fund of the Motor Vehicle Tax		
4	3	3	01	02	Tax Revenue Sharing of Tax on Transfer holder Vehicles		
4	3	3	01	03	tax-sharing funds from vehicle fuel tax		
4	3	3	01	04	Fund Tax Revenue from Surface Water Tax		
4	3	3	01	05	tax-sharing funds from the Cigarette Tax		
4	4	3	02		tax-sharing funds from the other local government		
4	4	3	02	01	tax-sharing funds from the other local government		

















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OF THE REPUBLIC OF INDONESIA

social protection	Population and civil registry												
	empowerme nt of Women												
	Social												

/ /20...

Regional Secretary

Signed (Full name)





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4	3	5		Financial assistance from the Province or other local governments		
4	3	5	01	Financial assistance from the Province		
4	3	5	02	Financial assistance from the regency		
4	3	5	03	Financial assistance from the city		

/ /20...

Regional Secretary

Signed (Full name)



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Province/District/ City

**Regional (Administrative) Budget Format Softcopy Regional (Administrative) Budget  
Alteration/ Regional (Administrative) Budget Realization/**

\*

**Summary of Financing**

**Fiscal year**

(In Rupiah )

Account	DESCRIPTION	Total
	Regional budget	
	Acceptance of the Regional Funding	
	SiLPA of early year	
	SiLPA of early year	
	disbursement of funds reserves	
	disbursement of funds reserves	
	The results Regional Sales Wealth Separated	
	The results Regional Owned Company Sales / BUMD	
	Regional loan and Regional Bond	
	Regional loan from the Government	
	Regional loan of other Local Government	
	Regional loan from Bank	
	Regional loan from LKBB	





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	Acceptance of Results of the Regional Bond Issuance	
	Return Receipt Loans	
	Return Receipts to the Government Regional Loan	
	Return Receipts to the other Government Regional Loan	
	Return Receipt Regional Loan to local enterprises	
	Regional Acceptance Receivables	
	Financing Regional Expenditures	
	Establishment of Reserve Fund	
	Regional Equity (Investments)	
	Regional Government Owned Enterprise	
	SOE - State Owned Enterprises	
	Private Enterprise	
	Payment of Debt Principal and Regional Bond	
	Debt Principal Payments to Government	
	Debt Principal Payments to Other Government	
	Debt principal payments to the Bank	
	Payment of Principal Debt owed to LKBB	
	Regional Bond Redemption	
	Regional Lending	



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

	Regional Lending to the Government.	
	Regional Lending to Other Local Governments	
	Regional Lending to regional enterprises	
	Remaining Budget Financing More Year With regard	

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Regional Secretary

Signed (Full name)



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Province/District/ City

Regional (Administrative) Budget Format Softcopy Regional (Administrative) Budget  
Alteration/ Regional (Administrative) Budget Realization/

\*

INDIRECT EXPENDITURE EMPLOYEES DETAILS

FISCAL YEAR

(on Rupiah)

Account Code	DESCRIPTION	Total
5	Regional expenditure	
5 1	Indirect Expenditure	
5 1 1	Official expenditure	
5 1 1 01	salaries and allowances	
5 1 1 01 01	Salary	
5 1 1 01 02	Allowance	
5 1 1 02	Additional income of civil servant	
5 1 1 03	Other expenditure	

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MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

**Province/District/ City**

SUMMARY OF REALIZATION OF REGIONAL BUDGET SEMESTER I  
FISCAL YEAR

(In Rupiah )

Code			DESCRIPTION	Total
1			Local revenue	
1.	1		Original local revenue	
1	1.	1	Local tax	
1.	1	2	Local retribution	
1.	1.	3	The results of separated Regional	
1.	1	4	Other legal Original local revenue	
1.	2		Balanced Funds	
1.	2	1	revenue-sharing tax / Non-Tax Revenue Sharing	
1	2.	2	General Allocation Fund	
1.	2.	3	Special allocation fund	
1.	3		Other legal local revenue	
1.	3.	1	Grant	
1.	3.	2	Emergency fund	
1.	3.	3	Tax Revenue Fund of the Other Provincial and Local Government	
1.	3.	4	Adjustment Fund and the Special Autonomy	



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1.	3.	5	Financial assistance from the other province or Local Government	
1.	3.	6	Other legal local revenue	
			Total of revenue	
2			Local expenditure	
2.	1		Indirect expenditure	
2.	1	1	Personal expenditure	
2.	1.	2	Interest expenditure	
2.	1.	3	Subsidies expenditure	
2.	1.	4	Grant expenditure	
2.	1.	5	Social helping expenditure	
2.	1.	6	Expenditure of sharing profit to Prov./ regency/ city/ and village	
2.	1.	7	Expenditures Financial Assistance to Prov/ regency/ city/ and village	
2.	1.	8	Unexpected Expenditure	
2.	2		Direct expenditure	
2.	2	1	Personal expenditure	
2.	2.	2	Good and service expenditure	
2.	2.	3	Capital expenditure	
			Total of expenditure	
			Surplus / (Deficit)	
3			Local financing	



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3.	1		Local financing acceptance	
3.	1.	1	Silpa of Previous Fiscal Year	
3.	1.	2	Reserve Fund Disbursement	
3.	1.	3	The results Regional Sales Wealth Separated	
3.	1.	4	Regional loan and Regional Bond	
3.	1.	5	Return Receipt Lending	
3.	1.	6	Regional Acceptance Receivables	
			Total of Revenue Financing	
3.	2		Financing Regional Expenditures	
3.	2.	1	Establishment of Reserve Fund	
3.	2.	2	Regional Equity (Investments)	
3.	2.	3	payment of principal Debt	
3.	2.	4	Regional Lending	
			of Financing Expenses	
			Net financing	
3	3		Silpa Regarding the year	



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Province/District/ City

LOAN LIST

FISCAL YEAR

No	Description	deducted / collected	Paid in	quarrel
(1)	(2)	(3)	(4)	(5) = (3) –(4)
1	pieces of Income Tax Article 21			
2	pieces of Income Tax Article 22			
3	pieces of Income Tax Article 23			
4	Value Added Tax (VAT)			
5	Civil Servants Housing Savings Fund			



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6	Civil Servants Pension Fund			
7	Health insurance			
8	Etc....			

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Regional secretary

Signed

(Full name)





MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

**Provincial/District/ City**

BALANCE SHEET

AS OF DECEMBER 31, YEAR 20X1 AND 20X0

(in Rupiah )

DESCRIPTION	20X1	20X0
ASSETS		
CURRENT ASSETS		
Cash in treasury		
Cash in Treasury Spending		
Cash in Treasury Receipts		
Investment Term. Short		
Taxes Receivable		
<b>secured debt</b> Levy		
Current Loan to the Company section of State		
Section Current Loan to Local Company		
Current part loans to Central Government		
Section Current Loan to Local Government Other		
Current section Instalment Sales Charge		
Current section The demands of Treasury		
Current Demands Compensation Section		
Other Receivables		
Stock		
LONG-TERM INVESTMENT		
Investment Nonpermanent		
To the State Loan Company		
Loan To Local Companies		



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Loans To Local Government Other		
Investment in Government Securities		
Investment Development Project		
Other Nonpermanent Investment		
Permanent Investment		
Local Government Equity		
Other Permanent Investments		
FIXED ASSET		



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land		
Equipment and Machinery		
Storehouse and Building		
Roads, Irrigation, and Network		
Other Fixed Assets		
Construction in Work		
Supplementing Accumulated		
RESERVE FUNDS		
Reserve fund		
OTHER ASSETS		
Instalment Sales Charge		
Treasury Demands		
Indemnity Claims		
Partnership with Third Parties		
Intangible Assets		
Other Asset		
TOTAL ASSETS		
LIABILITY		
SHORT-TERM OBLIGATIONS		
Third Party Debt Calculation {PFK}		
Interest Payable		
Current Debt section of the Interior - Central Government		
Debt Current Affairs Section - Other Local Governments		
Current Affairs Section Debt-Bank Financial Institutions		
Debt Current Affairs Section - Non-Bank Financial Institutions		
Debt Current Affairs Section - Bonds		



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Other Long-Term Debt smoothly		
Other Short-Term Debt		
Long TERM LIABILITIES		
Debt of the Interior - Central Government		
Domestic Debt - Other Local Governments		
Domestic debt - Bank Financial Institutions		
Domestic debt - not the Bank's Financial Institutions		
Domestic Debt-Bonds		
Other Long-Term Debt		
TOTAL LIABILITIES		
EQUITY FUNDS		
FUND EQUITY CURRENT		
Over Remaining Budget Financing (Silpa)		
Deferred revenue		
Receivable Reserves		
Inventory Reserves		
Funds should be provided for Short-Term Debt		
EQUITY INVESTMENT FUND		
Invested in Long Term Investments		
Invested in Fixed Assets		
Invested in Other Assets		
Funds should be provided for Long-Term Debt		
EQUITY FUND RESERVE		
Invested in the Reserve Fund		
TOTAL EQUITY FUNDS		



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TOTAL LIABILITIES AND STOCKHOLDERS 'EQUITY FUNDS		

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Signed (Full name)



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Provincial Government

PROVINCIAL GOVERNMENT ...  
STATEMENTS OF CASH FLOW

for the Year Ended Up With the December 31

20X1 and 20X0

(In Rupiah )

DESCRIPTION	20X1	20X0
1 Cash Flows from Operating Activities		
2 Sign in Cash Flow		
3 Sign in Cash Flow		
4 Income Levies		
5 Wealth Management revenue results Separated Region		
6 Other PAD Legal		
7 Tax Revenue Sharing		
8 DBH of Natural Resources		
9 General Allocation Fund		
10 Special Allocation Fund		
11 Special Autonomy Fund		
12 Fund adjustment		
13 Revenue Grants		



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14 Income Emergency Fund		
15 Other Income		
16 Total Cash Flow Log (3 s / d 15)		
17 Out of Cash Flows		
18 Expenditure of Employees		
19 Expenditure Items		
20 Interest		
21 Subsidies		
22 Grants		
23 Social Assistance		
24 Unforeseen Expenditure		
25 Tax Revenue District / City		
26 Levy Profit Sharing District / City		
27 Profit sharing results of Other Revenues to County / City		
28 Number of Out of Cash Flows (18 s / d 27)		
29 Net Cash Flow and Operations activity (16-28)		
30 Cash Flows from Investing Activities Non-financial		
31 Sign in Cash Flow		
32 Income on Land Sales		
33 sales revenues over the equipment and machinery		
34 Sales Revenue of Building		
35 Sales Revenue for Roads, Irrigation and Networking		
36 Income from Sale of Other Fixed Assets		
37 Income from Sale of Other Assets		
38 Total Cash Flow Log (32 s / d 37)		





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39 Cash Flow Exit		
40 Expenditures Land		
41 Expenditures Equipment and Machinery		
42 Building and Construction Expenditures		
43 Shop Street, Irrigation and Networking		
44 Expenditures Other Fixed Assets		
45 Expenditure of Other Assets		
46 Number of Out of Cash Flows (40 s / d 45)		
47 Net Cash Flows from Non-Financial Investment Activities (38-46)		
48 Cash Flows from Financing Activities		
49 Sign in Cash Flow		
50 Factoring Reserve Fund		
51 Property Sales Results Areas in separate		
52 Loan of Home Affairs - Central Government		
53 Loan of Home Affairs - other local government		
54 Domestic Loan - Bank Financial Institutions		
55 Domestic Borrowing - Non-Bank Financial Institutions		
56 Domestic Loans - Bonds		
57 Loans Home Affairs - Other		
58 Acceptance Back Loans To Company Country		
59 Acceptance Back Loans To Local Companies		
60 Acceptance Back Loans To Local Government Other		
61 Total Cash Flow Log (50 s / d 60)		
62 Out of Cash Flows		
63 Establishment of Reserve Fund		
64 Local Government Equity		
65 Payment of Loan Principal of the Interior - Central Government		
66 Loan Principal Payment Home Affairs - other local		



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OF THE REPUBLIC OF INDONESIA

government		
67 Loan Principal Payment Home Affairs - bank financial institutions		
68 Loan Principal Payment Home Affairs - Non-Bank Financial Institutions		
69 Payment of Loan Principal of the Interior - Bonds		
70 Loan Principal Payment Home Affairs - Other		
71 Payment of loans to State enterprise		
72 Payment of loans to local governments		
73 Payment of loans to other local governments		
74 Total cash outflows (63 s / d 73)		
75 Net cash flows of financing (61-74)		
76 Cash flows from non-payment of assets		
77 cash inflow		
78 receipt of the calculation of third-party		
79 Total of cash inflows (75 s / d 78)		
80 cash outflows		
81 expenditure calculations a third party (KDP)		
82 Total cash outflows (81/81)		
83 Net cash flow from non-budget assets (79-82)		
84 increase / decrease in cash (29 +47 +75 +83)		
85 Beginning Cash Balance at BUD		
86 Cash Balance expert BUD (84 +85)		





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OF THE REPUBLIC OF INDONESIA

**Province/ District / City**

Calculation details of third party

fiscal year ... (in Rupiah)

No	Description	deducted / collected	Paid in	quarrel
(1)	(2)	(3)	(4)	(5) = (3) –(4)
1	pieces of Income Tax Article 21			
2	pieces of Income Tax Article 22			
3	pieces of Income Tax Article 23			
4	Value Added Tax (VAT)			
5	Civil Servants Housing Savings Fund			
6	Civil Servants Pension Fund			
7	Health insurance			
8	Etc....			
Total				

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Regional Secretary

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Class 11/d									
Class 11/c									
Class II/b									
Class 11/a									
TOTAL OF CLASS II									
Class I/d									
Class I/c									
Class I/b									
Class I/a									
TOTAL OF CLASS I									
TOTAL									

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Regional Secretary

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HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE

DIVISION

Ministry of Finance

GIARTO

NIP: 95904201984021001.

Agus DW Martowardjo