BADAN PEMERIKSA KEUANGAN REPUBLIK INDONESIA
THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA

LAPORAN KEUANGAN
FINANCIAL STATEMENTS
BESERTA LAPORAN AUDITOR INDEPENDEN
WITH INDEPENDENT AUDITORS' REPORT
BA 004

UNTUK TAHUN YANG BERAKHIR
FOR THE YEAR ENDED
31 DESEMBER 2016
DECEMBER 31, 2016

Audited

JL. Gatot Subroto Kav.31 Jakarta
Telp (021) 25549000 ext. 3183 Fax (021) 5731627

BADAN PEMERIKSA KEUANGAN REPUBLIK INDONESIA
SEKRETARIAT JENDERAL
Jl. Gatot Subroto Nomor 31 Jakarta Pusat 10210
Telp. (021) 25549000, Fax. (021) 5731627

**SURAT PERNYATAAN
SEKRETARIS JENDERAL
TENTANG TANGGUNG JAWAB
ATAS LAPORAN KEUANGAN
BADAN PEMERIKSA KEUANGAN
REPUBLIK INDONESIA
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2016**

Yang bertanda tangan dibawah ini:

Nama	: Hendar Ristriawan
Alamat Kantor	: Jl. Jend. Gatot Subroto Kav. 31, Jakarta Pusat 10210
Jabatan	: Sekretaris Jenderal Badan Pemeriksa Keuangan Republik Indonesia

Menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan tahun anggaran 2016 Badan Pemeriksa Keuangan Republik Indonesia;
2. Laporan keuangan Badan Pemeriksa Keuangan Republik Indonesia telah disusun dan disajikan sesuai dengan Standar Akuntansi Pemerintahan di Indonesia;
3. a. Semua informasi dalam laporan keuangan Badan Pemeriksa Keuangan Republik Indonesia telah dimuat secara lengkap dan benar;
   b. Laporan keuangan Badan Pemeriksa Keuangan Republik Indonesia tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Bertanggung jawab atas kepatuhan Badan Pemeriksa Keuangan terhadap peraturan perundang-undangan dan sistem pengendalian internal.

Demikian pernyataan ini dibuat dengan sebenarnya.

***SECRETARY GENERAL
STATEMENT LETTER
RELATING TO THE RESPONSIBILITY
ON THE FINANCIAL STATEMENTS
THE AUDIT BOARD OF
THE REPUBLIC OF INDONESIA
FOR THE YEAR ENDED
DECEMBER 31, 2016***

The undersigned:

Name	*: Hendar Ristriawan*
Office Address	*: Jl. Jend. Gatot Subroto Kav. 31, Jakarta Pusat 10210*
Job Title	*: Secretary General The Audit Board of The Republic of Indonesia*

Declare that:

1. *Responsible for the preparation and presentation of the financial statements for the year ended 2016 of The Audit Board of The Republic of Indonesia;*
2. *The Audit Board of The Republic of Indonesia financial statements have been prepared and presented in accordance with Indonesian Government Accounting Standards;*
3. *a. All information in The Audit Board of The Republic of Indonesia financial statements has been disclosed in a complete and truthful manner;*
   b. The Audit Board of The Republic of Indonesia financial statements do not contain any incorrect information or material fact, nor do they omit information or material fact;
4. *Responsible for The Audit Board of The Republic of Indonesia compliance to the regulations and internal control systems.*

This is our declaration, which has been truthfully.

Jakarta, 17 Mei / *May 17, 2017*
BADAN PEMERIKSA KEUANGAN REPUBLIK INDONESIA/
THE AUDIT BOARD OF THE REPUBLIC INDONESIA

Sekretaris Jenderal /
Secretary General,

METERAI TEMPEL
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ENAM RIBU RUPIAH

meterai 6.000 dan stempel instansi

Hendar Ristriawan
NIP. 195803211978021001

Sriyadi Elly Sugeng & Rekan
Certified Public Accountants, Management & Tax Consultants
Rukan Tanjung Mas Raya Blok B 1 No. 22 Tanjung Barat, Jagakarsa - Jakarta 12530 Indonesia
Telepon : +62 21 780 3438, 780 3480, 780 3031, 782 0186, 782 0187
Fax : +62 21 788 45850
Email : info@kap-ses.com
Website : www.kap-ses.com

Jakarta, 17 Mei 2017
No. : 022A/GA-BPKRI/V/2017

LAPORAN AUDITOR INDEPENDEN

Kepada Yth.,
Ketua Dewan Perwakilan Rakyat Republik Indonesia
dan
Ketua Badan Pemeriksa Keuangan Republik Indonesia

Laporan atas Laporan Keuangan

Kami telah mengaudit laporan keuangan Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) terlampir, yang terdiri dari Neraca tanggal 31 Desember 2016 serta laporan realisasi anggaran, laporan operasional dan laporan perubahan ekuitas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Tanggung Jawab Manajemen atas Laporan Keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Pemerintah di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Tanggung Jawab Auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia dan Standar Pemeriksaan Keuangan Negara yang diterbitkan oleh Badan Pemeriksa Keuangan Republik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan

Jakarta, May 17, 2017
No. : 022/GA-BPKRI/V/2017

INDEPENDENT AUDITORS' REPORT

To the Honorable.,
Chairman of The House of Representative of The Republic of Indonesia
and
Chairman of The Audit Board of The Republic of Indonesia

Report on the Financial Statements

We have audited the accompanying financial statements of the Audit Board of the Republic of Indonesia (BPK RI), which comprise the balance sheet as of December 31, 2016, and the statements of budget realization, the statements of operation and changes in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Government Accounting Standards in Indonesia, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants and the Government Auditing Standards established by the Audit Board of the Republic of Indonesia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opini

Opinion

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Badan Pemeriksa Keuangan Republik Indonesia tanggal 31 Desember 2016, realisasi anggaran serta kinerja keuangan untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Pemerintah di Indonesia.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Audit Board of the Republic of Indonesia as of December 31, 2016, budget realization and its financial performance for the year then ended, in accordance with Government Accounting Standards in Indonesia.

Laporan atas Ketentuan Peraturan Perundang-Undangan

Report on Other Legal and Regulatory Requirements

Laporan kepatuhan terhadap peraturan perundang-undangan dan pengendalian internal kami sampaikan secara terpisah dengan laporan No. 022B/GA-BPKRI/V/2017 dan 022C/GA-BPKRI/V/2017 tanggal 17 Mei 2017.

Reports of compliance with laws and regulations and internal control we submit separately to the report No. 022B/GA-BPKRI/V/2017 and 022C/GA-BPKRI/V/2017 dated May 17, 2017.

Hal Lain

Other Matter

Laporan keuangan BPK RI pada tanggal 31 Desember 2015 dan untuk tahun yang berakhir pada tanggal tersebut, yang disajikan sebagai angka-angka koresponding terhadap laporan keuangan tanggal 31 Desember 2016 dan untuk tahun yang berakhir pada tanggal tersebut, diaudit oleh auditor independen lain dengan laporannya No. 018/LAI/WBS/V/2016 tanggal 26 Mei 2016 yang menyatakan opini tanpa modifikasian atas laporan keuangan tersebut.

The financial statements BPK RI as of December 31, 2015 and for the year then ended, which are presented as corresponding figures to the financial statements as of December 31, 2016 and for the year then ended, were audited by other independent auditors whose report No. 018/LAI/WBS/V/2016 dated May 26, 2016 expresed an unmodified opinion those the financial statements.

KAP Sriyadi Elly Sugeng & Rekan

Sriyadi, MM., CPA., BKP.
Nomor Izin Akuntan Publik/ *Public Accountant License* No. AP.0297

Berdasarkan Pasal 55 ayat (2) Undang-Undang (UU) Nomor 1 Tahun 2004 tentang Perbendaharaan Negara dan Peraturan Menteri Keuangan Nomor 215/PMK.05/2016 tentang Perubahan atas PMK No. 213/PMK.05/2013 tentang Sistem Akuntansi dan Pelaporan Keuangan Pemerintah Pusat, Menteri/Pimpinan Lembaga selaku Pengguna Anggaran/ Pengguna Barang menyusun dan menyampaikan Laporan Keuangan Kementerian Negara/ Lembaga (LKKL) yang meliputi Laporan Realisasi Anggaran, Neraca, Laporan Operasional, Laporan Perubahan Ekuitas, dan Catatan atas Laporan Keuangan kepada Menteri Keuangan selaku pengelola fiskal, dalam rangka penyusunan Laporan Keuangan Pemerintah Pusat (LKPP).

Based on Article 55 Section (2) of Law Number 1 year 2004 concerning State Treasury and Regulation of the Minister of Finance Number 215/PMK.05/2016 concerning Amendment to PMK No. 213/PMK.05/2013 on Central Government Accounting and Reporting System, Minister/ Head of Institution as User of Budget/ User of Goods shall prepare and submit Financial Statements of State Ministry/ Institution covering Statements of Budget Realization, Balance Sheet, Statements of Operational, Statements of Changes in Equity, and Notes to Financial Statements to the Minister of Finance as fiscal manager, in the context of the preparation of Central Government Financial Statements.

Laporan Keuangan Badan Pemeriksa Keuangan (BPK) Tahun 2016 *audited* ini telah disusun dan disajikan sesuai dengan Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan (SAP) dan berdasarkan kaidah-kaidah pengelolaan keuangan yang sehat di lingkungan pemerintahan.

Financial of Statements The Audit Board (BPK) Year 2016 audited has been prepared and presented in accordance with Government Regulation Number 71 of 2010 on Government Accounting Standards (GAS) and based on sound financial management principles in the government.

1. Laporan Realisasi Anggaran

Laporan Realisasi Anggaran untuk periode yang berakhir pada 31 Desember 2016 menggambarkan perbandingan antara anggaran dengan realisasinya, yang mencakup unsur-unsur pendapatan, hibah, dan belanja selama periode 1 Januari sampai dengan 31 Desember 2016.

Estimasi Pendapatan dan Anggaran Belanja BPK TA 2016 adalah masing-masing sebesar Rp4.691.775.000,00 dan sebesar Rp3.441.768.776.000,00.

Realisasi Pendapatan Negara dan Hibah TA 2016 seluruhnya berasal dari Penerimaan Negara Bukan Pajak sebesar Rp28.548.288.613,00 atau mencapai 608,48% dari Estimasi Pendapatan.

1. Statements of Budget Realization

Statements of Budget Realization for the period ended December 31, 2016 describe the comparison between the budget and its realization, which includes elements of revenues, grants and expenditures during the period January 1 until December 31, 2016.

Estimatimation Revenue and Expenditure Budget BPK FY 2016 are amounting to Rp4.691.775.000,00 and amounting to Rp3.441.768.776.000,00.

The realization of the State Revenues and Grants of FY 2016 comes entirely from Non-Tax State Revenue of Rp28.548.288.613,00 or 608,48% of the Revenue Estimation.

(Expressed in Rupiah, unless otherwise stated)

1. **Laporan Realisasi Anggaran** (Lanjutan)

Realisasi Belanja Negara TA 2016 adalah sebesar Rp3.100.060.731.231,00 atau mencapai 90,07% dari anggarannya. Jumlah realisasi Belanja tersebut seluruhnya berasal dari Belanja Rupiah Murni.

Ringkasan Laporan Realisasi Anggaran untuk Periode yang berakhir 31 Desember 2016 dan 31 Desember 2015 dapat disajikan sebagai berikut:

*1. **Statements of Budget Realization** (Continued)*

Realization of State Expenditure FY 2016 is Rp3.100.060.731.231,00 or 90,07% of its budget. Total realization of the expenditure is entirely from Pure Rupiah Expenditure.

Summaries Statements of Budget Realization for the Periods ending December 31, 2016 and December 31, 2015 can be presented as follows:

	TA 2016			TA 2015	
	Anggaran/ *Budget*	Realisasi/ *Realization*	%	Realisasi/ *Realization*	
Pendapatan Negara dan Hibah	4.691.775.000	28.548.288.613	608,48	14.902.755.670	*State Revenues and Grants*
Jumlah Pendapatan Negara dan Hibah	**4.691.775.000**	**28.548.288.613**	**608,48**	**14.902.755.670**	***Total State Revenues and Grants***
Belanja Negara					
Belanja Rupiah Murni	3.441.768.776.000	3.100.060.731.231	**90,07**	2.795.689.136.028	*Expenditure Pure Rupiah*
Belanja Pinjaman dan Hibah	-	-	**-**	-	*Expenditure Loan and Grants*
Jumlah Belanja	**3.441.768.776.000**	**3.100.060.731.231**	**90,07**	**2.795.689.136.028**	*Total Expenditure*

2. **Neraca**

Neraca menggambarkan posisi keuangan entitas mengenai aset, kewajiban, dan ekuitas per 31 Desember 2016 dan dibandingkan dengan posisi keuangan entitas per 31 Desember 2015.

Nilai Aset per 31 Desember 2016 dicatat dan disajikan sebesar Rp4.774.117.370.735,00 yang terdiri dari: Aset Lancar sebesar Rp31.330.860.143,00, Aset Tetap sebesar Rp4.642.866.745.272,00, Piutang Jangka Panjang sebesar Rp399.267.481,00, dan Aset Lainnya sebesar Rp99.520.497.839,00.

*2. **Balance Sheet***

The balance sheet describes the entity's financial position on assets, liabilities and equity as of December 31, 2016 and compared to the entity's financial position as of December 31, 2015.

Balance of Asset as of December 31, 2016 was recorded and presented amounting to Rp4.774.117.370.735,00 which consist of: Current Assets amounting to Rp31.330.860.143,00, Fixed Assets amounting to Rp4.642.866.745.272,00, Long Term Receivables amounting to Rp399.267.481,00, and Other Assets amounting to Rp99.520.497.839,00.

(Expressed in Rupiah, unless otherwise stated)

2. Neraca (Lanjutan)

Nilai Kewajiban per 31 Desember 2016 adalah sebesar Rp126.230.311.149,00 yang seluruhnya merupakan kewajiban jangka pendek.

Nilai Ekuitas per 31 Desember 2016 adalah sebesar Rp4.647.887.059.586,00.

Ringkasan Neraca per 31 Desember 2016 dan per 31 Desember 2015 dapat disajikan sebagai berikut:

***2. Balance Sheet** (Continued)*

Balance of Liabilities as of December 31, 2016 amounting to Rp126.230.311.149,00, which are all short-term liabilities.

Balance of Equity as of December 31, 2016 amounting to Rp4.647.887.059.586,00.

Summaries of Balance Sheet as of December 31, 2016 and as of December 31, 2015 can be presented as follows:

	31 Desember 2016/ *December 31, 2016*	31 Desember 2015/ *December 31, 2015*	Nilai Kenaikan/ *Value Increase* (Penurunan)/ *(Decrease)*	%	
Aset					***Assets***
Aset Lancar	31.330.860.143	30.551.151.789	779.708.354	2,55	*Current Assets*
Aset Tetap	4.642.866.745.272	4.332.318.294.003	310.548.451.269	7,17	*Fixed Assets*
Piutang Jangka Panjang	399.267.481	-	399.267.481	-	*Long Term Receivables*
Aset Lainnya	99.520.497.839	125.846.260.170	(26.325.762.331)	(20,92)	*Other Assets*
Jumlah Aset	**4.774.117.370.735**	**4.488.715.705.962**	**285.401.664.773**	**6,36**	***Total Assets***
Kewajiban					**Liablities**
Kewajiban Jangka Pendek	126.230.311.149	58.381.228.345	67.849.082.804	116,22	*Shor Term Liabilities*
Jumlah Kewajiban	**126.230.311.149**	**58.381.228.345**	**67.849.082.804**	**116,22**	***Total Liabilities***
Ekuitas					***Equity***
Ekuitas	4.647.887.059.586	4.430.334.477.617	217.552.581.969	4,91	*Equity*
Jumlah Ekuitas	**4.647.887.059.586**	**4.430.334.477.617**	**217.552.581.969**	**4,91**	***Total Equity***
Jumlah Kewajiban dan Ekuitas	**4.774.117.370.735**	**4.488.715.705.962**	**285.401.664.773**	**6,36**	***Total Liabilities and Equity***

3. Laporan Operasional

Laporan Operasional menyajikan berbagai unsur pendapatan-LO, beban, surplus/defisit dari kegiatan operasional, surplus/defisit dari kegiatan non operasional, surplus/defisit sebelum pos luar biasa, pos luar biasa, dan surplus/defisit-LO, yang diperlukan untuk penyajian yang wajar.

3. Statements of Operational

Statements of Operational presents various elements of income-SO, expenses, surplus/ deficit from operating activities, surplus/ deficit from non-operational activities, surplus/ deficit before extraordinary items, extraordinary items, and surplus/ deficit-SO, required for fair presentation.

(Expressed in Rupiah, unless otherwise stated)

3. Laporan Operasional (Lanjutan)

Pendapatan Kegiatan Operasional untuk periode sampai dengan 31 Desember 2016 adalah sebesar Rp6.649.556.688,00, sedangkan jumlah Beban Kegiatan Operasional adalah sebesar Rp2.856.350.230.041,00 sehingga terdapat Defisit dari Kegiatan Operasional sebesar Rp2.849.700.673.353,00.

Kegiatan Non Operasional dan Pos-Pos Luar Biasa masing-masing surplus sebesar Rp5.044.728.916,00 dan Rp0,00 sehingga entitas mengalami Defisit-LO sebesar Rp2.844.655.944.437,00.

Ringkasan Laporan Operasional untuk periode yang berakhir 31 Desember 2016 dan 31 Desember 2015 dapat disajikan sebagai berikut:

***3. Statements of Operational** (Continued)*

Operational Activities Revenue for the period of December 31, 2016 amounting to Rp6.649.556.688,00, while the total Expenses Operational activities amounting to Rp2.856.350.230.041,00 resulting there in Deficit of Operating Activities amounting to Rp2.849.700.673.353,00.

Non-Operational Activities and Extraordinary Items surplus amounting to Rp5.044.728.916,00 and Rp0,00 resulting in the Deficit-SO entity amounting to Rp2.844.655.944.437,00.

Summaries Statements of Operational for the periods ended December 31, 2016 and December 31, 2015 can be presented as follows:

	Jumlah		Kenaikan (Penurunan)/ *Increase (Decrease)*		
	TA 2016	TA 2015	Jumlah	%	
Kegiatan Operasional					***Operation Activities***
Pendapatan	6.649.556.688	9.125.769.609	(2.476.212.921)	(27,13)	*Revenues*
Beban	2.856.350.230.041	2.556.545.953.525	299.804.276.516	11,73	*Expenses*
Surplus (Defisit) Dari Kegiatan Operasional	**(2.849.700.673.353)**	**(2.547.420.183.916)**	**(302.280.489.437)**	**11,87**	***Surplus (Deficit) of Operation Activities***
Kegiatan Non Operasional					***Non Operation Activities***
Surplus (Defisit) Pelepasan Aset Non Lancar	2.536.682.075	(5.552.779.802)	8.089.461.877	(145,68)	*Surplus (Deficit) Disposal Non Current Assets*
Surplus (Defisit) Penyelesaian Kewajiban Jangka Panjang	-	-	-	-	*Surplus (Deficit) Disposal Long Term Liabilities*
Surplus (Defisit) Dari Kegiatan Non Operasional Lainnya	2.508.046.841	5.589.393.475	(3.081.346.634)	(55,13)	*Surplus (Deficit) From Other Non Operation Activities*
Surplus (Defisit) Dari Kegiatan Non Operasional	**5.044.728.916**	**36.613.673**	**5.008.115.243**	**13.678,27**	***Surplus (Deficit) From Non Operation Activities***

(Expressed in Rupiah, unless otherwise stated)

3. Laporan Operasional (Lanjutan)

3. Statements of Operation *(Continued)*

	Jumlah		Kenaikan (Penurunan)/ *Increase (Decrease)*		
	TA 2016	TA 2015	Jumlah	%	
Pos Luar Biasa					***Extraordinary Items***
Pendapatan Luar Biasa	-	-	-	-	*Extraordinary Revenues*
Beban Luar Biasa	-	-	-	-	*Extraordinary Expenses*
Surplus (Defisit) Sebelum Pos Luar Biasa	**-**	**-**	**-**	**-**	***Surplus (Deficit) Before Extraordinary Items***
Surplus (Defisit) LO	**(2.844.655.944.437)**	**(2.547.383.570.243)**	**(297.272.374.194)**	**11,67**	***Surplus (Deficit) SO***

4. Laporan Perubahan Ekuitas

Laporan Perubahan Ekuitas menyajikan informasi kenaikan atau penurunan ekuitas tahun pelaporan dibandingkan dengan tahun sebelumnya.

Ekuitas awal pada tanggal 1 Januari 2016 adalah sebesar Rp4.430.334.477.617,00 dikurangi Defisit-LO per 31 Desember 2016 sebesar Rp2.844.655.944.437,00 kemudian ditambah dengan Dampak Kumulatif Perubahan Kebijakan Akuntansi/Kesalahan Mendasar senilai Rp0,00 dan ditambah Koreksi yang Menambah/ Mengurangi Ekuitas senilai (Rp28.913.327.178,00) serta ditambah Transaksi Antar Entitas sebesar Rp3.091.121.853.584,00 sehingga Ekuitas entitas pada tanggal 31 Desember 2016 adalah senilai Rp4.647.887.059.586,00.

Ringkasan Laporan Perubahan Ekuitas untuk periode yang berakhir 31 Desember 2016 dan 31 Desember 2015 dapat disajikan sebagai berikut:

4. Statements of Changes In Equity

Statement of Changes in Equity presents information on the increase or decrease in the equity of the reporting year compared to the previous year.

The beginning balance of equity as of January 1, 2016 amounting to Rp4.430.334.477.617,00 minus Deficit-SO as of December 31, 2016 amounting to Rp2.844.655.944.437,00 plus the Cumulative Impact of Changes in Accounting Policies/ Fundamental Errors Rp0,00 and plus Corrections Added/ Reduced Equity (Rp28.913.327.178,00) and added Inter-Entity Transactions amounting to Rp3.091.121.853.584,00 so that the Equity of the entity as of December 31, 2016 is Rp4.647.887.059.586,00.

Summaries Statements of Changes in Equity for the periods ended December 31, 2016 and December 31, 2015 can be presented as follows:

(Expressed in Rupiah, unless otherwise stated)

4. Laporan Perubahan Ekuitas (Lanjutan)

4. Statements Changes In Equity *(Continued)*

	Jumlah		Kenaikan (Penurunan)/ *Increase (Decrease)*		
	31 Desember 2016	31 Desember 2015	Jumlah	%	
Ekuitas Awal	**4.430.334.477.617**	**4.184.734.190.946**	**245.600.286.671**	**5,87**	***Beginning Balance of Equity***
Surplus (Defisit) LO	**(2.844.655.944.437)**	**(2.547.383.570.243)**	**(297.272.374.194)**	**11,67**	***Surplus (Deficit) LO***
Dampak Kumulatif Perubahan Kebijakan/ Kesalahan Mendasar	**-**	**-**	**-**	**-**	***Cumulative Impact of Changes in Policy Fundamental Erors***
Koreksi Yang Menambah/ Mengurangi	**(28.913.327.178)**	**(14.798.850.694)**	**(14.114.476.484)**	**95,38**	***Correction of the Increase/ Decrease***
Ekuitas					***Equity***
Penyesuaian Nilai Aset	-	381.538.847	(381.538.847)	(100,00)	*Assets Value Adjustment*
Koreksi Nilai Persediaan	1.545.500	30.493.376	(28.947.876)	-	*Inventory Value Corecction on*
Selisih Revaluasi Aset Tetap	-	-	-	-	*Fixed Assets Revaluation*
Koreksi Nilai Aset Tetap Non Revaluasi	(32.207.576.314)	(14.831.719.006)	(17.375.857.308)	-	*Corecction on Fixed Assets Non Revaluation*
Lain-Lain	3.292.703.636	(379.163.911)	3.671.867.547	(968,41)	*Others*
Transaksi Antar Entitas	**3.091.121.853.584**	**2.807.782.707.608**	**283.339.145.976**	**10,09**	***Transaction Between Entities***
Kenaikan/ Penurunan Ekuitas	**217.552.581.969**	**245.600.286.671**	**(28.047.704.702)**	**(11,42)**	***Increase/ Decrease Equity***
Ekuitas Akhir	**4.647.887.059.586**	**4.430.334.477.617**	**217.552.581.969**	**4,91**	***Ending Balance of Equity***

5. Catatan Atas Laporan Keuangan

Catatan atas Laporan Keuangan (CaLK) menyajikan informasi tentang penjelasan atau daftar terinci atau analisis atas nilai suatu pos yang disajikan dalam Laporan Realisasi Anggaran, Neraca, Laporan Operasional, dan Laporan Perubahan Ekuitas. Termasuk pula dalam CaLK adalah penyajian informasi yang diharuskan dan dianjurkan oleh Standar Akuntansi Pemerintahan serta pengungkapan-pengungkapan lainnya yang diperlukan untuk penyajian yang wajar atas laporan keuangan.

5. Notes To The Financial Statements

Notes to the Financial Statements (CaLK) provide information on detailed explanations or lists or an analysis of the value of a post presented in the Budget Realization Statements, Balance Sheet, Statements of Operation and Statement of Changes in Equity. Included also in CaLK is the presentation of information required and recommended by Government Accounting Standards and other disclosures necessary for a fair presentation of financial statements.

5. Catatan Atas Laporan Keuangan (Lanjutan)

Dalam penyajian Laporan Realisasi Anggaran untuk periode yang berakhir sampai dengan tanggal 31 Desember 2016, Pendapatan Negara dan Hibah serta Belanja Negara diakui berbasis kas, yaitu diakui pada saat kas diterima atau dikeluarkan dari rekening kas negara.

Dalam penyajian Neraca, Laporan Operasional dan Laporan Perubahan Ekuitas per 31 Desember 2016 diakui berdasarkan basis akrual, yaitu diakui pada saat diperolehnya hak atas dan timbulnya kewajiban tanpa memperhatikan saat kas atau setara kas diterima atau dikeluarkan dari rekening kas negara.

5. Notes To The Financial Statements *(Continued)*

In the presentation of the Statements of Budget Realization for the period ending December 31, 2016, State Income and Grants and State Expenditures are recognized on a cash basis, which is recognized when cash is received or excluded from the state treasury account.

In the presentation of Balance Sheet, Statements of Operation and Statements of Changes in Equity as of December 31, 2016 are recognized on an accrual basis, which is recognized upon obtaining rights to and incurrence of liabilities regardless of when cash or cash equivalents are received or excluded from the state treasury account.

Jakarta
17 Mei 2017/ *May 17, 2017*

Sekretaris Jenderal Badan Pemeriksa Keuangan Republik Indonesia/
Secterary General The Audit Board of The Republic of Indonesia

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NIP. 195803211987021001

BADAN PEMERIKSA KEUANGAN
REPUBLIK INDONESIA
LAPORAN REALISASI ANGGARAN
UNTUK PERIODE YANG BERAKHIR
31 DESEMBER 2016 DAN 31 DESEMBER 2015
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

THE AUDIT BOARD OF
THE REPUBLIC OF INDONESIA
STATEMENTS OF BUDGET REALIZATION
FOR THE PERIOD ENDED
DECEMBER 31, 2016 AND DECEMBER 31, 2015
(Expressed in Rupiah, unless otherwise stated)

Uraian	Catatan/ *Notes*	TA 2016 Anggaran/ *Budget*	TA 2016 Realisasi/ *Realization*	% Thd Angg/ % *To Budget*	TA 2015 Realisasi/ *Realization*	Descriptions
PENDAPATAN						***REVENUES***
Penerimaan Negara Bukan Pajak	B.2.1	4.691.775.000	28.548.288.613	608,48	14.902.755.670	*Non - Tax Incomes*
Jumlah Pendapatan		**4.691.775.000**	**28.548.288.613**	**608,48**	**14.902.755.670**	***Total Revenues***
BELANJA						***EXPENDITURES***
Belanja Operasi	B.2.2					***Operation Expenditures***
Belanja Pegawai	B.2.2.1	1.095.290.120.000	1.062.986.731.819	97,05	991.017.379.999	*Employee Expenditure*
Belanja Barang	B.2.2.2	1.625.998.165.000	1.406.583.077.734	86,51	1.254.647.241.385	*Goods Expenditure*
Jumlah Belanja Operasi		**2.721.288.285.000**	**2.469.569.809.553**	**90,75**	**2.245.664.621.384**	***Total Operation Expenditures***
Belanja Modal	B.2.2.3					***Capital Expenditures***
Belanja Tanah	B.2.2.3.1	82.190.550.000	78.289.325.000	95,25	51.681.600.000	*Land Expenditures*
Belanja Peralatan dan Mesin	B.2.2.3.2	413.346.724.000	369.799.641.994	89,46	204.825.704.442	*Equipment and Machinery Expenditures*
Belanja Gedung dan Bangunan	B.2.2.3.3	180.736.141.000	139.014.131.751	76,92	270.774.457.241	*Building and Properties Expenditures*
Belanja Jalan, Irigasi, dan Jaringan	B.2.2.3.4	325.000.000	323.730.100	-	-	*Roads, Irrigation, and Network Expenditures*
Belanja Modal Lainnya	B.2.2.3.5	43.882.076.000	43.064.092.833	98,14	22.742.752.961	*Others Equity Expenditures*
Jumlah Belanja Modal		**720.480.491.000**	**630.490.921.678**	**87,51**	**550.024.514.644**	***Total Capital Expenditures***
Jumlah Belanja		**3.441.768.776.000**	**3.100.060.731.231**	**90,07**	**2.795.689.136.028**	***Total Expenditures***

Jakarta
17 Mei 2017/ *May 17, 2017*

Sekretaris Jenderal Badan Pemeriksa Keuangan Republik Indonesia/
Secterary General The Audit Board of The Republic of Indonesia

Hendar Ristriawan
NIP. 195803211987021001

NERACA
31 DESEMBER 2016 DAN 31 DESEMBER 2015
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

BALANCE SHEET
DECEMBER 31, 2016 AND DECEMBER 31, 2015
(Expressed in Rupiah, unless otherwise stated)

Uraian	**31 Desember 2016/ *December 31, 2016***	**Catatan/ *Notes***	**31 Desember 2015/ *December 31, 2015***	**Descriptions**
ASET				***ASSETS***
Aset Lancar				***Current Assets***
Kas di Bendahara Pengeluaran	9.134.522.524	C.2.1.1	1.080.020.301	*Cash in Disburshing Treasurer*
Kas Lainnya dan Setara Kas	5.135.328.301	C.2.1.2	8.016.149.205	*Other Cash and Cash Equivalent*
Belanja Dibayar Dimuka	361.852.280	C.2.1.3	141.705.007	*Prepaid Expenditures*
Piutang Bukan Pajak	1.394.900.083	C.2.1.4	6.054.726.802	*Non Taxable Receivable*
Penyisihan Piutang Tidak Tertagih - Piutang Bukan Pajak	(6.974.501)	C.2.1.5	(30.273.625)	*Allowance for doubtful - Non Taxable Receivable*
Bagian Lancar Tagihan TP/ TGR	66.446.296	C.2.1.6	52.046.296	*Current Portion of Indemnification Claims - Net*
Penyisihan Piutang Tidak Tertagih - Bagian Lancar Tagihan TP/ TGR	(2.901.630)	C.2.1.7	(2.829.630)	*Allowance for doubtful - Current Portion of Indemnification Claims - Net*
Persediaan	15.247.686.790	C.2.1.8	15.239.607.433	*Inventories*
Jumlah Aset Lancar	31.330.860.143		30.551.151.789	*Total Current Assets*
Aset Tetap		C.2.2		***Fixed Assets***
Tanah	1.771.760.496.768		1.683.898.357.020	*Land*
Peralatan dan Mesin	1.870.744.454.733		1.533.853.855.269	*Equipment and Machinery*
Gedung dan Bangunan	2.268.269.681.712		2.051.349.458.670	*Buiding and Properties*
Jalan, Irigasi, dan Jaringan	341.620.494.978		295.508.390.757	*Roads, Irrigation, and Network*
Aset Tetap Lainnya	82.079.788.844		60.921.615.023	*Other Fixed Assets*
Konstruksi Dalam Pengerjaan	19.506.469.353		189.913.722.175	*Construction in Progress*
Akumulasi Penyusutan Aset Tetap	(1.711.114.641.116)		(1.483.127.104.911)	*Accumulation Depreciation Fixed Assets*
Jumlah Aset Tetap	4.642.866.745.272		4.332.318.294.003	*Total Fixed Assets*
Piutang Jangka Panjang		C.2.3		***Long - Term Receivables***
Piutang TP/ TGR	2.901.929.813		2.566.962.548	*Indemnification Claim*
Penyisihan Piutang Tidak Tertagih - Tagihan TP/ TGR	(2.502.662.332)		(2.566.962.548)	*Allowance for doubtful - Receivable Indemnification Claim*
Jumlah Piutang Jangka Panjang	399.267.481		-	*Total Long - Term Receivables*

(Expressed in Rupiah, unless otherwise stated)

Uraian	31 Desember 2016/ *December 31, 2016*	Catatan/ *Notes*	31 Desember 2015/ *December 31, 2015*	Descriptions
Aset Lainnya		C.2.4		***Other Assets***
Aset Tak Berwujud	180.714.189.782		123.212.943.984	*Intangible Assets*
Aset Lain-Lain	16.081.207.880		29.421.987.171	*Other Assets*
Akumulasi Penyusutan/ Amortisasi Aset Lainnya	(97.274.899.823)		(26.788.670.985)	*Accumulation Depreciation/ Amortization of Other Assets*
Jumlah Aset Lainnya	99.520.497.839		125.846.260.170	*Total Other Assets*
JUMLAH ASET	**4.774.117.370.735**		**4.488.715.705.962**	***TOTAL ASSETS***
KEWAJIBAN				***LIABILITIES***
Kewajiban Jangka Pendek				***Short - Term Liabilities***
Utang Kepada Pihak Ketiga	115.460.146.102	C.2.5.1	55.829.471.140	*Account Payable - Third Parties*
Uang Muka dari KPPN	9.134.522.524	C.2.5.2	1.080.020.301	*Advance Payment from KPPN*
Pendapatan Diterima di Muka	1.467.375.123	C.2.5.3	1.228.579.505	*Unearned Income*
Utang Jangka Pendek Lainnya	168.267.400	C.2.5.4	243.157.399	*Other Short - Term Payable*
JUMLAH KEWAJIBAN	**126.230.311.149**		**58.381.228.345**	***TOTAL LIABILITIES***
EKUITAS				***EQUITY***
Ekuitas	4.647.887.059.586	C.2.6	4.430.334.477.617	*Equity*
JUMLAH EKUITAS	**4.647.887.059.586**		**4.430.334.477.617**	***TOTAL EQUITY***
JUMLAH KEWAJIBAN DAN EKUITAS	**4.774.117.370.735**		**4.488.715.705.962**	***TOTAL LIABILITIES AND EQUITY***

Jakarta
17 Mei 2017/ *May 17, 2017*

Sekretaris Jenderal Badan Pemeriksa Keuangan Republik Indonesia/
Secterary General The Audit Board of The Republic of Indonesia

Hendar Ristriawan
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LAPORAN OPERASIONAL
UNTUK PERIODE YANG BERAKHIR
31 DESEMBER 2016 DAN 31 DESEMBER 2015
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENTS OF OPERATION
FOR THE PERIOD ENDED
DECEMBER 31, 2016 AND DECEMBER 31, 2015
(Expressed in Rupiah, unless otherwise stated)

Uraian	TA 2016	Catatan/ *Notes*	TA 2015	Descriptions
KEGIATAN OPERASIONAL				***OPERATION ACTIVITIES***
PENDAPATAN				***REVENUES***
Penerimaan Negara Bukan Pajak	6.649.556.688	D.2.1	9.125.769.609	*Non - Tax State Revenue*
JUMLAH PENDAPATAN	**6.649.556.688**		**9.125.769.609**	***TOTAL REVENUES***
BEBAN		D.2.2		***EXPENDITURES***
Beban Pegawai	1.121.435.370.348	D.2.2.1	998.466.459.703	*Employee Expenses*
Beban Persediaan	47.112.707.700	D.2.2.2	53.588.710.004	*Supply Expenses*
Beban Barang dan Jasa	525.438.000.501	D.2.2.3	444.818.851.490	*Goods and Services Expenses*
Beban Pemeliharaan	109.325.103.286	D.2.2.4	90.739.534.122	*Maintenance Expenses*
Beban Perjalanan Dinas	737.109.201.489	D.2.2.5	685.081.418.040	*Offcial Travel Expenses*
Beban Penyusutan dan Amortisasi	316.017.374.057	D.2.2.7	283.571.259.588	*Depreciation and Amortization Expenses*
Beban Penyisihan Piutang Tak Tertagih	(87.527.340)	D.2.2.8	279.720.578	*Allowance for Doubtful Expenses*
JUMLAH BEBAN	**2.856.350.230.041**		**2.556.545.953.525**	***TOTAL EXPENSES***
Surplus (Defisit) dari Kegiatan Operasional	**(2.849.700.673.353)**		**(2.547.420.183.916)**	***Surplus (Deficit) from Operation Activities***

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying notes form an integral part of these financial statement

(Expressed in Rupiah, unless otherwise stated)

Uraian	TA 2016	Catatan/ *Notes*	TA 2015	Descriptions
KEGIATAN NON OPERASIONAL		D.2.3		***NON OPERATION ACTIVITIES***
Surplus/ (Defisit) Pelepasan Aset Non Lancar	2.536.682.075	D.2.3.1	(5.552.779.802)	*Surplus/ (Deficit) Disposal Non Current Assets*
Surplus/ (Defisit) Penyelesaian Kewajiban Jangka Panjang	-		-	*Surplus/ (Deficit) Disposal Non Short Term Liabilities*
Surplus/ (Defisit) dari Kegiatan Non Operasional Lainnya	2.508.046.841	D.2.3.2	5.589.393.475	*Surplus/ (Deficit) from Other Non Operasional Activities*
SURPLUS (DEFISIT) DARI KEGIATAN NON OPERASIONAL	**5.044.728.916**		**36.613.673**	***SURPLUS (DEFICIT) FROM NON OPERATION ACTIVITIES***
SURPLUS (DEFISIT) SEBELUM POS LUAR BIASA	**(2.844.655.944.437)**		**(2.547.383.570.243)**	***SURPLUS (DEFICIT) BEFORE EXTRADIONARY ITEMS***
POS LUAR BIASA				***EXTRADIONARY ITEMS***
Pendapatan Luar Biasa	-		-	*Extradionary Revenues*
Beban Luar Biasa	-		-	*Extradionary Expenses*
SUPRLUS/ DEFISIT LO	**(2.844.655.944.437)**		**(2.547.383.570.243)**	***SURPLUS (DEFICIT) SO***

Jakarta
17 Mei 2017/ *May 17, 2017*

Sekretaris Jenderal Badan Pemeriksa Keuangan Republik Indonesia/
Secterary General The Audit Board of The Republic of Indonesia

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BADAN PEMERIKSA KEUANGAN
REPUBLIK INDONESIA
LAPORAN PERUBAHAN EKUITAS
UNTUK PERIODE YANG BERAKHIR
31 DESEMBER 2016 DAN 31 DESEMBER 2015
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

THE AUDIT BOARD OF
THE REPUBLIC OF INDONESIA
STATEMENTS OF CHANGES IN EQUITY
FOR THE PERIOD ENDED
DECEMBER 31, 2016 AND DECEMBER 31, 2015
(Expressed in Rupiah, unless otherwise stated)

Uraian	31 Desember 2016/ *December 31, 2016*	Catatan/ *Notes*	31 Desember 2015/ *December 31, 2015*	Descriptions
EKUITAS AWAL	4.430.334.477.617		4.184.734.190.946	***BEGINNING BALANCE OF EQUITY***
SURPLUS/ DEFISIT LO	(2.844.655.944.437)		(2.547.383.570.243)	*SURPLUS/ DEFICIT SO*
DAMPAK KUMULATIF PERUBAHAN KEBIJAKAN/ KESALAHAN MENDASAR	-		-	*CUMULATIVE IMPACT OF CHANGES IN POLICY FUNDAMENTAL ERROR*
KOREKSI MENAMBAH/ MENGURANGI EKUITAS	(28.913.327.178)	E.1.1	(14.798.850.694)	*CORRECTION INCERASE/ DECREASE IN EQUITY*
Penyesuaian Nilai Aset	-	E.1.1.1	381.538.847	*Assets Balance Adjustment*
Koreksi Nilai Persediaan	1.545.500	E.1.1.2	30.493.376	*Inventory Balance Correction*
Selisih Revaluasi Aset Tetap	-		-	*Correction on Fixed Assets Revaluation*
Koreksi Nilai Aset Tetap Non Revaluasi	(32.207.576.314)	E.1.1.3	(14.831.719.006)	*Correction on Fixed Assets Non Revaluation*
Koreksi Lain-Lain	3.292.703.636	E.1.1.4	(379.163.911)	*Others Correction*
TRANSAKSI ANTAR ENTITAS	**3.091.121.853.584**	**E.1.2**	**2.807.782.707.608**	***TRANSACTION BETWEEN ENTITIES***
EKUITAS AKHIR	**4.647.887.059.586**		**4.430.334.477.617**	***ENDING BALANCE OF EQUITY***

Jakarta
17 Mei 2017/ *May 17, 2017*

Sekretaris Jenderal Badan Pemeriksa Keuangan Republik Indonesia/
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