

**BADAN PEMERIKSA KEUANGAN
REPUBLIK INDONESIA
NERACA**

31 Desember 2023 dan 2022
(Disajikan dalam Rupiah)

**THE AUDIT BOARD OF
THE REPUBLIC OF INDONESIA
BALANCE SHEET**

December 31, 2023 and 2022
(Expressed in Rupiah)

	Catatan/ Notes	31 Desember/December 31		
		2023	2022	
ASET				ASSETS
Aset Lancar	5.e.1			Current Assets
Kas di Bendahara Pengeluaran	5.e.1.a.1, 9	-	450	Cash in the Spending Treasurer
Kas Lainnya dan Setara Kas	5.e.1.a.2, 10	898.118.322	1.639.518.243	Other Cash and Cash Equivalent
Beban Dibayar di Muka	5.e.1.b, 11	7.306.564.822	1.350.294.826	Prepaid expense
Pendapatan yang Masih Harus Diterima	5.e.1.c.1, 12	10.162.413	-	Accrued Income
Piutang Bukan Pajak	5.e.1.c.2, 13	516.075.735	816.500.054	Non-Taxable Receivable
Penyisihan Piutang Tidak Tertagih-Piutang Bukan Pajak	5.e.1.c.2, 14	(111.815.665)	(146.602.730)	Allowance for doubtful-Non-Taxable Receivable
Bagian Lancar Tagihan TP/TGR	5.e.1.c.3, 15	49.959.575	72.930.700	Current Portion of Indemnification Claim - net
Penyisihan Piutang Tidak Tertagih-Bagian Lancar Tagihan TP/TGR	5.e.1.c.3, 16	(249.798)	(364.654)	Allowance for doubtful - Current portion Indemnification Claim
Persediaan	5.e.1.c.4, 17	10.541.837.401	11.181.323.086	Inventories
Jumlah Aset Lancar		19.210.652.805	14.913.599.975	Total Current Assets
Aset Tetap	5.e.2			Fixed Assets
Tanah	5.e.2, 18.a	6.254.107.642.044	6.124.822.220.744	Land
Peralatan dan Mesin	5.e.2, 18.b	2.358.837.013.793	2.295.971.882.697	Equipment and Machinery
Gedung dan Bangunan	5.e.2, 18.c	2.684.371.370.593	2.620.760.438.900	Building and Properties
Jalan, Irigasi, dan Jaringan	5.e.2, 18.d	396.422.797.723	396.586.899.423	Road, Irrigation, and Transmission Network
Aset Tetap Lainnya	5.e.2, 18.e	18.922.639.172	20.782.449.355	Other Fixed Assets
Konstruksi Dalam Pengerjaan	5.e.2, 18.f	-	48.800.000	Construction in Progress
Akumulasi Penyusutan Aset Tetap	5.e.3, 18.g	(2.815.393.141.500)	(2.645.291.544.735)	Accumulated Depreciation
Jumlah Aset Tetap		8.897.268.321.825	8.813.681.146.384	Total Fixed Assets
Piutang Jangka Panjang	5.e.4			Long-term Receivables
Tagihan TP/ TGR	5.e.4, 19.a	3.196.079.926	3.274.971.321	Indemnification Claim
Penyisihan Piutang Tidak Tertagih-Tagihan TP/TGR	5.e.4, 19.b	(2.872.233.445)	(2.926.290.062)	Allowance for doubtful -Indemnification Claim
Jumlah Piutang Jangka Panjang		323.846.481	348.681.259	Total Long-term Receivables
Aset Lainnya	5.e.5, 20			Other Assets
Aset Tak Berwujud	5.e.5.a, 20	195.455.659.944	205.224.325.682	Intangible Assets
Dana yang Dibatasi Penggunaannya	5.e.5.b, 20	5.914.708.033	-	
Aset Lain-lain	5.e.5.c, 20	6.570.447.708	15.965.917.960	Other Assets
Akumulasi Penyusutan/ Amortisasi Aset Lainnya	5.e.5.d, 20	(158.788.738.223)	(169.962.317.265)	Accumulated Depreciation/ Amortization Others asset
Jumlah Aset Lainnya		49.152.077.462	51.227.926.377	Total Other Assets
JUMLAH ASET		8.965.954.898.573	8.880.171.353.995	TOTAL ASSETS
KEWAJIBAN	5.f			LIABILITIES
Kewajiban Jangka Pendek	5.f.1, 21			Short-term Liabilities
Utang kepada Pihak Ketiga	5.f.1.a, 21.a	22.523.018.758	16.485.408.287	Account Payable - Third Parties
Utang Kelebihan Pembayaran Pendapatan	5.f.1.c, 21.b	3.187.000	3.187.000	Debt Overpaid of Income
Pendapatan Diterima di Muka	5.f.1.d, 21.c	1.343.124.425	1.960.178.498	Unearned Revenues
Uang Muka dari KPPN	5.f.1.e, 21.d	-	450	Down payment from KPPN
Utang Jangka Pendek Lainnya	5.f.1.f, 21.e	-	11.621.773	Other Short-term Liabilities
Jumlah Kewajiban Jangka Pendek		23.869.330.183	18.460.396.008	Total Short-term Liabilities
JUMLAH KEWAJIBAN		23.869.330.183	18.460.396.008	TOTAL LIABILITIES
EKUITAS				EQUITY
Ekuitas	5.g, 22	8.942.085.568.390	8.861.710.957.987	Equity
JUMLAH EKUITAS		8.942.085.568.390	8.861.710.957.987	TOTAL EQUITY
JUMLAH KEWAJIBAN DAN EKUITAS		8.965.954.898.573	8.880.171.353.995	TOTAL LIABILITIES AND EQUITY

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

The accompanying notes to financial statements form an integral part of these financial statements taken as a whole.