



**NERACA**  
**BP3AKB PROVINSI JAWA TENGAH**  
**Per 31 Desember 2016**

(Dalam Rupiah)

(Dalam Rupiah)

| No | URAIAN   | PER 31 DES 2015<br>AUDITED | KOREKSI |        | PER 31 DES 2015<br>STLAH KOREKSI | MUTASI         |               | PER 31 DES 2016<br>ANAUDITED |                |
|----|--|----------------------------|---------|--------|----------------------------------|----------------|---------------|------------------------------|----------------|
|    |  |                            | DEBET   | KREDIT |                                  | DEBET          | KREDIT        |                              |                |
|    | 1  | 2                          | 3       | 4      | 5                                | 3              | 4             | 5                            |                |
| 1  | <b>ASET</b>  |                            |         |        |                                  |                |               |                              |                |
| 2  | <b>ASET LANCAR</b>                                 |                            |         |        |                                  |                |               |                              |                |
| 3  | <b>Kas</b>   | -                          |         |        | -                                | -              | -             | -                            |                |
| 4  | Kas di Kas Daerah                                  |                            |         |        | -                                |                |               | -                            |                |
| 5  | Kas di Bendahara Pengeluaran                       |                            |         |        | -                                |                | -             | -                            |                |
| 6  | Kas di Bendahara Penerimaan                        |                            |         |        | -                                |                | -             | -                            |                |
| 7  | Kas di Bendahara BLUD                              |                            |         |        | -                                |                |               | -                            |                |
| 8  | Setara Kas (Deposito)                              |                            |         |        | -                                |                |               | -                            |                |
| 11 | <b>Investasi Jangka Pendek</b>                     | -                          |         |        | -                                | -              | -             | -                            |                |
| 12 | Investasi Jangka Pendek                            |                            |         |        | -                                |                |               | -                            |                |
| 13 | <b>Piutang</b>                                     | -                          |         |        | -                                | -              | -             | -                            |                |
| 14 | Piutang Pajak                                      |                            |         |        | -                                | -              | -             | -                            |                |
| 15 | Piutang Retribusi                                  | -                          |         |        | -                                | -              | -             | -                            |                |
| 16 | Piutang Lainnya                                    |                            |         |        | -                                | -              | -             | -                            |                |
| 17 | Penyisihan Piutang                                 |                            |         |        | -                                |                |               | -                            |                |
| 18 | <b>Belanja Dibayar Dimuka</b>                      | 23.236.354,17              | #       | -      | #                                | 23.236.354,17  | 37.294.583,33 | 23.236.354,17                | 37.294.583,33  |
| 19 | Belanja Dibayar Dimuka (Asuransi BMD)              | 23.236.354,17              |         |        |                                  | 23.236.354,17  | 37.294.583,33 | 23.236.354,17                | 37.294.583,33  |
|    | Belanja Dibayar Dimuka (Asuransi Non PNS)          |                            |         |        |                                  |                |               |                              |                |
|    | Belanja Dibayar Dimuka (Barang/Jasa)               |                            |         |        |                                  |                | -             |                              |                |
| 20 | <b>Persediaan</b>                                  | 4.873.050,00               | #       | -      | #                                | 4.873.050,00   | 1.488.700,00  | 4.873.050,00                 | 1.488.700,00   |
| 21 | Persediaan Bahan Habis Pakai                       | 4.368.650,00               |         |        |                                  | 4.368.650,00   | 1.017.700,00  | 4.368.650,00                 | 1.017.700,00   |
|    | Persediaan Bahan/Material                          |                            |         |        |                                  | -              | -             | -                            | -              |
|    | Persediaan Cetak                                   | 504.400,00                 |         |        |                                  | 504.400,00     | 471.000,00    | 504.400,00                   | 471.000,00     |
|    | Persediaan Pakaian Dinas/Kerja                     |                            |         |        |                                  | -              | -             | -                            | -              |
|    | Persediaan Makanan dan Minuman                     |                            |         |        |                                  | -              | -             | -                            | -              |
|    | Persediaan Hibah                                   |                            |         |        |                                  | -              | -             | -                            | -              |
| 22 | <b>JUMLAH ASET LANCAR (3 s.d 21)</b>               | 28.109.404,17              |         |        |                                  | 28.109.404,17  | 38.783.283,33 | 28.109.404,17                | 38.783.283,33  |
| 23 | <b>INVESTASI JANGKA PANJANG</b>                    |                            |         |        |                                  |                |               |                              |                |
| 24 | <b>Investasi Nonpermanen</b>                       | -                          |         |        |                                  | -              | -             | -                            | -              |
| 25 | Investasi Nonpermanen Lainnya                      |                            |         |        |                                  | -              |               | -                            | -              |
| 26 | Investasi Nonpermanen Lainnya-Penyisihan Piutang   |                            |         |        |                                  | -              |               | -                            | -              |
| 27 | <b>Investasi Permanen</b>                          | -                          |         |        |                                  | -              | -             | -                            | -              |
| 28 | Penyertaan Modal Pemerintah Daerah                 |                            |         |        |                                  | -              |               | -                            | -              |
| 29 | Investasi Permanen Lainnya                         |                            |         |        |                                  | -              |               | -                            | -              |
| 30 | <b>JUMLAH INVESTASI JANGKA PANJANG (23 s.d 30)</b> | -                          |         |        |                                  | -              | -             | -                            | -              |
| 31 | <b>ASET TETAP</b>                                  |                            |         |        |                                  |                |               |                              |                |
| 32 | <b>Tanah</b>                                       | 609.078.750,00             |         |        |                                  | 609.078.750,00 | -             | -                            | 609.078.750,00 |
| 33 | Tanah  | 609.078.750,00             |         |        |                                  | 609.078.750,00 | -             | -                            | 609.078.750,00 |

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|----|--|----------------------------|---------|--------|----------------------------------|-----------------------|-----------------------|------------------------------|--------------------------|
|    |  |                            | DEBET   | KREDIT |                                  | DEBET                 | KREDIT                |                              |                          |
| 34 | <b>Peralatan dan Mesin</b>                               | <b>5.092.031.245,00</b>    |         |        | <b>5.092.031.245,00</b>          | <b>348.758.500,00</b> | <b>65.430.000,00</b>  | <b>5.375.359.745,00</b>      |                          |
| 35 | Alat Berat   | 634.400.000,00             |         |        | 634.400.000,00                   | 3.000.000,00          | -                     | 637.400.000,00               |                          |
| 36 | Alat Angkutan  | 1.832.176.745,00           |         |        | 1.832.176.745,00                 | 213.150.000,00        | -                     | 2.045.326.745,00             |                          |
| 37 | Alat Bengkel   | -                          |         |        | -                                | -                     | -                     | -                            |                          |
| 38 | Alat Pertanian dan Peternakan                            | -                          |         |        | -                                | -                     | -                     | -                            |                          |
| 39 | Alat Kantor dan Rumah Tangga                             | 2.315.299.500,00           |         |        | 2.315.299.500,00                 | 126.608.500,00        | 51.055.000,00         | 2.390.853.000,00             |                          |
| 40 | Alat Studio dan Alat Komunikasi                          | 310.155.000,00             |         |        | 310.155.000,00                   | 6.000.000,00          | 14.375.000,00         | 301.780.000,00               |                          |
| 41 | Alat Kedokteran  | -                          |         |        | -                                | -                     | -                     | -                            |                          |
| 42 | Alat Laboratorium  | -                          |         |        | -                                | -                     | -                     | -                            |                          |
| 43 | Alat Keamanan  | -                          |         |        | -                                | -                     | -                     | -                            |                          |
| 44 | <b>Gedung dan Bangunan</b>                               | <b>19.687.120.765,00</b>   |         |        | <b>19.687.120.765,00</b>         | -                     | -                     | <b>19.687.120.765,00</b>     |                          |
| 45 | Bangunan Gedung  | 19.617.120.765,00          |         |        | 19.617.120.765,00                | -                     | -                     | 19.617.120.765,00            |                          |
| 46 | Bangunan Monumen   | 70.000.000,00              |         |        | 70.000.000,00                    | -                     | -                     | <b>70.000.000,00</b>         |                          |
| 47 | <b>Jalan, Irigasi, dan Jaringan</b>                      | -                          |         |        | -                                | -                     | -                     | -                            |                          |
| 48 | Jalan dan Jembatan                                       |                            |         |        | -                                | -                     | -                     | -                            |                          |
| 49 | Bangunan Air (Irigasi)                                   |                            |         |        | -                                | -                     | -                     | -                            |                          |
| 50 | Instalasi  |                            |         |        | -                                | -                     | -                     | -                            |                          |
| 51 | Jaringan   |                            |         |        | -                                | -                     | -                     | -                            |                          |
| 52 | <b>Aset Tetap Lainnya</b>                                | <b>69.301.000,00</b>       |         |        | <b>69.301.000,00</b>             | <b>2.511.000,00</b>   | -                     | <b>71.812.000,00</b>         |                          |
| 53 | Buku dan Perpustakaan                                    | 47.086.000,00              |         |        | 47.086.000,00                    | <b>2.511.000,00</b>   | -                     | 49.597.000,00                |                          |
| 54 | Barang Bercorak Kesenian/Kebudayaan                      | 22.215.000,00              |         |        | 22.215.000,00                    | -                     | -                     | 22.215.000,00                |                          |
| 55 | Hewan/Ternak dan Tumbuhan                                |                            |         |        | -                                | -                     | -                     | -                            |                          |
| 56 | <b>Konstruksi dalam Pengerjaan</b>                       | -                          |         |        | -                                | -                     | -                     | -                            |                          |
| 57 | Konstruksi dalam Pengerjaan                              |                            |         |        | -                                | -                     | -                     | -                            |                          |
| 58 | <b>Akumulasi Penyusutan Peralatan dan Mesin</b>          | <b>(3.736.603.151,38)</b>  | #       | #      | <b>(3.736.603.151,38)</b>        | #                     | <b>403.850.093,00</b> | #                            | <b>4.075.673.245,00</b>  |
| 59 | Akumulasi Penyusutan Alat Berat                          | (619.906.250,00)           | -       | -      | <b>(619.906.250,00)</b>          | 5.206.250,00          | -                     | 625.112.500,00               |                          |
| 60 | Akumulasi Penyusutan Alat Angkutan                       | (856.107.201,38)           | -       | -      | <b>(856.107.201,38)</b>          | 220.373.418,62        | -                     | 1.076.480.620,00             |                          |
| 61 | Akumulasi Penyusutan Alat Bengkel                        |                            | -       | -      | -                                | -                     | -                     | -                            |                          |
| 62 | Akumulasi Penyusutan Alat Pertanian dan Peternakan       |                            | -       | -      | -                                | -                     | -                     | -                            |                          |
| 63 | Akumulasi Penyusutan Alat Kantor dan Rumah Tangga        | (2.038.008.700,00)         | -       | -      | <b>(2.038.008.700,00)</b>        | 144.504.425,00        | 50.405.000,00         | 2.132.108.125,00             |                          |
| 64 | Akumulasi Penyusutan Alat Studio dan Alat Komunikasi     | (222.581.000,00)           | -       | -      | <b>(222.581.000,00)</b>          | 33.766.000,00         | 14.375.000,00         | 241.972.000,00               |                          |
| 65 | Akumulasi Penyusutan Alat Kedokteran                     |                            | -       | -      | -                                | -                     | -                     | -                            |                          |
| 66 | Akumulasi Penyusutan Alat Laboratorium                   |                            | -       | -      | -                                | -                     | -                     | -                            |                          |
| 67 | Akumulasi Penyusutan Alat Keamanan                       | -                          | -       | -      | -                                | -                     | -                     | -                            |                          |
| 68 | <b>Akumulasi Penyusutan Gedung dan Bangunan</b>          | <b>(6.676.821.060,10)</b>  | #       | #      | <b>(6.676.821.060,10)</b>        | #                     | <b>395.142.415,30</b> | #                            | <b>7.071.963.475,40</b>  |
| 69 | Akumulasi Penyusutan Bangunan Gedung                     | (6.669.821.060,10)         | -       | -      | <b>(6.669.821.060,10)</b>        | 392.342.415,30        | -                     | 7.071.963.475,40             |                          |
| 70 | Akumulasi Penyusutan Bangunan Monumen                    | (7.000.000,00)             | -       | -      | <b>(7.000.000,00)</b>            | 2.800.000,00          | -                     | 9.800.000,00                 |                          |
| 71 | <b>Akumulasi Penyusutan Jalan, Irigasi, dan Jaringan</b> | -                          | #       | #      | -                                | #                     | -                     | #                            |                          |
| 72 | Akumulasi Penyusutan Jalan dan Jembatan                  |                            | -       | -      | -                                | -                     | -                     | -                            |                          |
| 73 | Akumulasi Penyusutan Bangunan Air (Irigasi)              |                            | -       | -      | -                                | -                     | -                     | -                            |                          |
| 74 | Akumulasi Penyusutan Instalasi                           |                            | -       | -      | -                                | -                     | -                     | -                            |                          |
| 75 | Akumulasi Penyusutan Jaringan                            | -                          | -       | -      | -                                | -                     | -                     | -                            |                          |
| 76 | <b>JUMLAH ASET TETAP (31 s.d 75)</b>                     | <b>15.044.107.548,52</b>   | #       | #      | <b>15.044.107.548,52</b>         | #                     | <b>447.723.008,92</b> | #                            | <b>14.595.734.539,60</b> |
| 77 | <b>DANA CADANGAN</b>                                     |                            |         |        |                                  |                       |                       |                              |                          |
| 78 | Dana Cadangan  | -                          |         |        | -                                |                       |                       | -                            |                          |
| 79 | <b>JUMLAH DANA CADANGAN (62)</b>                         | -                          |         |        | -                                | -                     | -                     | -                            |                          |

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|-----|---|----------------------------|---------|--------|----------------------------------|--------------------------|--------------------------|------------------------------|
|     |   |                            | DEBET   | KREDIT |                                  | DEBET                    | KREDIT                   |                              |
| 80  | <b>ASET LAINNYA</b>   | -                          | -       | -      | -                                | 65.430.000,00            | 65.430.000,00            | -                            |
| 81  | Tagihan Penjualan Angsuran                                      |                            |         |        |                                  |                          |                          | -                            |
| 82  | Tuntutan Ganti Rugi   |                            |         |        |                                  |                          |                          | -                            |
| 83  | Kemitraan dengan Pihak Ketiga                                   |                            |         |        | -                                |                          |                          | -                            |
| 84  | Aset Tak Berwujud   | 191.445.000,00             |         |        | 191.445.000,00                   | -                        | -                        | 191.445.000,00               |
| 85  | Akumulasi Amortisasi Aset Tak Berwujud                          | (191.445.000,00)           | -       | -      | (191.445.000,00)                 | -                        | -                        | (191.445.000,00)             |
| 86  | Aset Rusak Berat  | 103.420.000,00             |         |        | 103.420.000,00                   | 65.430.000,00            | -                        | 168.850.000,00               |
| 87  | Akumulasi Penyusutan Aset Lainnya                               | (103.420.000,00)           | -       | -      | 103.420.000,00                   | -                        | 65.430.000,00            | (168.850.000,00)             |
| 88  | Aset Lain-Lain  |                            |         |        | -                                | -                        | -                        | -                            |
| 89  | <b>JUMLAH ASET LAINNYA (64 s.d 70)</b>                          | -                          | -       | -      | -                                | 65.430.000,00            | 65.430.000,00            | -                            |
| 90  | <b>JUMLAH ASET (22+30+60+63+71)</b>                             | <b>15.072.216.952,69</b>   | -       | -      | <b>15.072.216.952,69</b>         | <b>343.509.725,59</b>    | <b>94.189.404,17</b>     | <b>14.634.517.822,93</b>     |
| 91  | <b>KEWAJIBAN</b>  |                            |         |        |                                  |                          |                          |                              |
| 92  | <b>KEWAJIBAN JANGKA PENDEK</b>                                  | -                          | #       | #      | -                                | #                        | #                        | -                            |
| 93  | Utang Perhitungan Pihak Ketiga (PFK)                            |                            |         |        |                                  |                          |                          |                              |
| 94  | Utang Bunga   |                            |         |        |                                  |                          |                          |                              |
| 95  | Bagian Lancar Utang Jangka Panjang                              |                            |         |        |                                  |                          |                          |                              |
| 96  | Pendapatan Diabayar Dimuka                                      |                            |         |        |                                  | -                        |                          | -                            |
| 97  | Utang Beban   |                            |         |        | -                                |                          |                          | -                            |
| 98  | Utang Jangka Pendek Lainnya                                     |                            |         |        | -                                |                          |                          | -                            |
| 99  | <b>KEWAJIBAN JANGKA PANJANG</b>                                 |                            |         |        |                                  |                          |                          |                              |
| 100 | Utang Dalam Negeri Sektor Perbankan                             |                            |         |        |                                  |                          |                          |                              |
| 101 | Utang Dalam Negeri Obligasi                                     |                            |         |        |                                  |                          |                          |                              |
| 102 | Premium (Diskonto) Obligasi                                     |                            |         |        |                                  |                          |                          |                              |
| 103 | Utang Jangka Panjang Lainnya                                    |                            |         |        |                                  |                          |                          |                              |
| 104 | <b>Jumlah Kewajiban Jangka Panjang</b>                          | -                          |         |        | -                                | -                        | -                        | -                            |
| 105 |   |                            |         |        |                                  |                          |                          |                              |
| 106 | <b>JUMLAH KEWAJIBAN (75 s.d 81)</b>                             | -                          |         |        | -                                | -                        | -                        | -                            |
| 107 | <b>KEWAJIBAN JANGKA PANJANG</b>                                 | -                          |         |        | -                                |                          |                          | -                            |
| 108 | Utang Dalam Negeri  |                            |         |        |                                  |                          |                          |                              |
| 109 | Utang Luar Negeri   |                            |         |        |                                  |                          |                          |                              |
| 110 | Utang Jangka Panjang Lainnya                                    |                            |         |        |                                  |                          |                          |                              |
| 111 | <b>JUMLAH KEWAJIBAN JANGKA PANJANG (83 s.d 85)</b>              | -                          |         |        | -                                |                          |                          | -                            |
| 112 | <b>JUMLAH KEWAJIBAN (81 s.d 86)</b>                             |                            |         |        |                                  |                          |                          |                              |
| 113 | <b>EKUITAS</b>  |                            |         |        |                                  |                          |                          |                              |
| 114 | <b>EKUITAS</b>  | <b>(9.215.938.768,31)</b>  | -       | -      | <b>(9.215.938.768,31)</b>        | <b>24.193.966.316,83</b> | <b>22.950.604.399,59</b> | <b>(7.972.576.851,07)</b>    |
|     | Ekuitas Perubahan SAL   | (24.288.155.721,00)        |         |        | (24.288.155.721,00)              | (24.288.155.721,00)      | (22.607.094.674,00)      | (22.607.094.674,00)          |
|     | Pendapatan yang Ditangguhkan                                    |                            |         |        | -                                | -                        |                          | -                            |
|     | Kas di Bendahara BLUD-hutang pihak ketiga (non SiLPA)           |                            |         |        | -                                | -                        |                          | -                            |
|     | Cadangan Piutang  | 23.236.354,17              | -       |        | 23.236.354,17                    | -                        | -                        | 23.236.354,17                |
|     | Cadangan Persediaan   | 4.873.050,00               | -       |        | 4.873.050,00                     | 4.873.050,00             | 1.488.700,00             | 1.488.700,00                 |
|     | Dana yang Harus Disediakan untuk Pembayaran Utang Jangka Pendek |                            |         |        | -                                | -                        | -                        | -                            |
|     | Diinvestasikan Dalam Investasi Jangka Panjang                   | -                          |         |        | -                                |                          |                          | -                            |
|     | Diinvestasikan dalam Aset Tetap                                 | 15.044.107.548,52          | -       | -      | 15.044.107.548,52                | 650.000,00               | 447.723.008,92           | 14.595.734.539,60            |
|     | Diinvestasikan dalam Aset Lainnya                               |                            |         |        | -                                | 65.430.000,00            | 65.430.000,00            | -                            |

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|------------|--|----------------------------|---------|--------|----------------------------------|--------------------------|--------------------------|------------------------------|-------------------------|---|-------------------------|--------------------------|
|            |  |                            | DEBET   | KREDIT |                                  | DEBET                    | KREDIT                   |                              |                         |   |                         |                          |
|            | Dana yang Harus Disediakan untuk Pembayaran Utang Jangka Panjang | -                          |         |        | -                                |                          |                          | -                            |                         |   |                         |                          |
|            | Diinvestasikan dalam Dana Cadangan                               |                            |         |        | -                                |                          |                          | -                            |                         |   |                         |                          |
|            | Ekuitas Beban Dibayar Dimuka                                     |                            |         |        | -                                | 23.236.354,17            | 37.294.583,33            | 14.058.229,16                |                         |   |                         |                          |
|            | Ekuitas Pendapatan Dibayar Dimuka                                |                            |         |        | -                                |                          | -                        | -                            |                         |   |                         |                          |
| <b>115</b> | <b>RK-PPKD KONSOLIDASIAN</b>                                     | <b>24.288.155.721,00</b>   |         |        | <b>24.288.155.721,00</b>         | <b>24.288.155.721,00</b> | <b>22.607.094.674,00</b> | <b>22.607.094.674,00</b>     |                         |   |                         |                          |
| 116        | <b>EKUITAS</b>   | <b>15.072.216.952,69</b>   | #       | -      | #                                | -                        | <b>15.072.216.952,69</b> | #                            | <b>94.189.404,17</b>    | # | <b>343.509.725,59</b>   | <b>14.634.517.822,93</b> |
| 117        | <b>TOTAL KEWAJIBAN DAN EKUITAS DANA (87+91)</b>                  | <b>15.072.216.952,69</b>   |         | -      |                                  | -                        | <b>15.072.216.952,69</b> |                              | <b>(249.320.321,42)</b> |   | <b>(249.320.321,42)</b> | <b>14.634.517.822,93</b> |

Semarang, 31 Desember 2016

**KEPALA BP3AKB**

**Dra. SRI KUSUMA ASTUTI, M.Si**  
NIP. 19580611 197912 2 006