



**PEMERINTAH DAERAH KABUPATEN SUMEDANG**  
**LAPORAN REALISASI ANGGARAN PENDAPATAN DAN BELANJA DAERAH**  
**UNTUK TAHUN YANG BERAKHIR SAMPAI DENGAN 31 DESEMBER 2023 DAN 2022**

(Dalam Rupiah)

| NO | URAIAN   | CATATAN          | ANGGARAN 2023               | REALISASI 2023              | (%)          | REALISASI 2022              |
|----|--|------------------|-----------------------------|-----------------------------|--------------|-----------------------------|
| 1  | <b>PENDAPATAN</b>  |                  |                             |                             |              |                             |
| 2  | <b>PENDAPATAN ASLI DAERAH</b>                                |                  |                             |                             |              |                             |
| 3  | Pendapatan Pajak Daerah                                      | 5.1.1.1.1        | 285.185.678.752,00          | 222.791.864.642,00          | 78,12        | 221.379.897.839,00          |
| 4  | Pendapatan Retribusi Daerah                                  | 5.1.1.1.2        | 18.069.211.247,00           | 8.473.124.358,00            | 46,89        | 9.276.092.781,00            |
| 5  | Pendapatan Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan | 5.1.1.1.3        | 13.214.156.341,00           | 12.491.956.500,00           | 94,53        | 12.643.497.231,00           |
| 6  | Lain-lain PAD yang Sah                                       | 5.1.1.1.4        | 300.091.667.811,00          | 274.928.046.490,44          | 91,61        | 275.687.324.303,84          |
| 7  | <b>Jumlah Pendapatan Asli Daerah</b>                         | <b>5.1.1.1</b>   | <b>616.560.714.151,00</b>   | <b>518.684.991.990,44</b>   | <b>84,13</b> | <b>518.986.812.154,84</b>   |
| 8  |  |                  |                             |                             |              |                             |
| 9  | <b>PENDAPATAN TRANSFER</b>                                   |                  |                             |                             |              |                             |
| 10 | <b>TRANSFER PEMERINTAH PUSAT - DANA</b>                      |                  |                             |                             |              |                             |
| 11 | Dana Bagi Hasil Pajak  | 5.1.1.2.1.1      | 74.931.469.630,00           | 78.354.987.933,00           | 104,57       | 67.220.420.048,00           |
| 12 | Dana Bagi Hasil Sumber Daya Alam                             | 5.1.1.2.1.2      | 37.426.448.317,00           | 34.739.744.040,00           | 92,82        | 36.225.796.565,00           |
| 13 | Dana Alokasi Umum  | 5.1.1.2.1.3      | 1.095.966.940.000,00        | 1.095.600.984.600,00        | 99,97        | 1.052.231.192.000,00        |
| 14 | Dana Alokasi Khusus  | 5.1.1.2.1.4      | 537.345.852.000,00          | 522.659.952.109,00          | 97,27        | 609.455.496.125,00          |
| 15 | <b>Jumlah Pendapatan Transfer - Dana Perimbangan</b>         | <b>5.1.1.2.1</b> | <b>1.745.670.709.947,00</b> | <b>1.731.355.668.682,00</b> | <b>99,18</b> | <b>1.765.132.904.738,00</b> |
| 16 |  |                  |                             |                             |              |                             |
| 17 | <b>TRANSFER PEMERINTAH PUSAT - LAINNYA</b>                   |                  |                             |                             |              |                             |
| 18 | Dana Penyesuaian   | 5.1.1.2.2.1      | 0,00                        | 0,00                        | -            | 37.001.635.000,00           |
| 19 | Dana Desa  | 5.1.1.2.2.2      | 277.448.813.000,00          | 277.350.642.100,00          | 99,96        | 237.420.551.800,00          |
| 20 | Insentif Fiskal  | 5.1.1.2.2.3      | 12.018.294.000,00           | 12.018.294.000,00           | 100,00       | 0,00                        |
| 21 | <b>Jumlah Pendapatan Transfer Pemerintah Pusat - Lainnya</b> | <b>5.1.1.2.2</b> | <b>289.467.107.000,00</b>   | <b>289.368.936.100,00</b>   | <b>99,97</b> | <b>274.422.186.800,00</b>   |
| 22 |  |                  |                             |                             |              |                             |
| 23 | <b>TRANSFER PEMERINTAH PROVINSI</b>                          |                  |                             |                             |              |                             |
| 24 | Pendapatan Bagi Hasil Pajak                                  | 5.1.1.2.3.1      | 182.085.983.443,00          | 170.084.493.616,00          | 93,41        | 164.239.295.900,00          |
| 25 | Bantuan Keuangan   | 5.1.1.2.3.2      | 136.668.883.065,00          | 135.291.215.126,00          | 98,99        | 161.778.833.122,00          |
| 26 | <b>Jumlah Pendapatan Transfer Pemerintah Provinsi</b>        | <b>5.1.1.2.3</b> | <b>318.754.866.508,00</b>   | <b>305.375.708.742,00</b>   | <b>95,80</b> | <b>326.018.129.022,00</b>   |
| 27 | <b>Total Pendapatan Transfer</b>                             | <b>5.1.1.2</b>   | <b>2.353.892.683.455,00</b> | <b>2.326.100.313.524,00</b> | <b>98,82</b> | <b>2.365.573.220.560,00</b> |
| 28 |  |                  |                             |                             |              |                             |
| 29 | <b>LAIN-LAIN PENDAPATAN YANG SAH</b>                         |                  |                             |                             |              |                             |
| 30 | Pendapatan Hibah   | 5.1.1.3          | 2.074.482.000,00            | 537.133.033,00              | -            | 3.411.071.029,00            |
| 31 | <b>Jumlah Lain-lain Pendapatan yang Sah</b>                  | <b>5.1.1.3</b>   | <b>2.074.482.000,00</b>     | <b>537.133.033,00</b>       | <b>-</b>     | <b>3.411.071.029,00</b>     |
| 32 | <b>JUMLAH PENDAPATAN</b>                                     | <b>5.1.1</b>     | <b>2.972.527.879.606,00</b> | <b>2.845.322.438.547,44</b> | <b>95,72</b> | <b>2.887.971.103.743,84</b> |
| 33 |  |                  |                             |                             |              |                             |
| 34 | <b>BELANJA</b>   |                  |                             |                             |              |                             |
| 35 | <b>BELANJA OPERASI</b>                                       |                  |                             |                             |              |                             |
| 36 | Belanja Pegawai  | 5.1.2.1.1        | 1.231.283.595.916,00        | 1.136.204.761.480,00        | 92,28        | 1.169.624.519.375,00        |
| 37 | Belanja Barang dan Jasa                                      | 5.1.2.1.2        | 883.866.664.758,00          | 855.904.168.659,00          | 96,84        | 803.235.286.510,00          |
| 38 | Bunga  | 5.1.2.1.3        | 0,00                        | 0,00                        | -            | 0,00                        |
| 39 | Subsidi  | 5.1.2.1.4        | 450.000.000,00              | 450.000.000,00              | 100,00       | 95.782.500,00               |
| 40 | Hibah  | 5.1.2.1.5        | 64.134.915.000,00           | 65.146.756.399,00           | 101,58       | 78.047.993.016,00           |
| 41 | Bantuan Sosial   | 5.1.2.1.6        | 10.858.130.000,00           | 9.839.400.000,00            | 90,62        | 6.712.957.200,00            |
| 42 | <b>Jumlah Belanja Operasi</b>                                | <b>5.1.2.1</b>   | <b>2.190.593.305.674,00</b> | <b>2.067.545.086.538,00</b> | <b>94,38</b> | <b>2.057.716.538.601,00</b> |
| 43 |  |                  |                             |                             |              |                             |
| 44 | <b>BELANJA MODAL</b>   |                  |                             |                             |              |                             |
| 45 | Belanja Tanah  | 5.1.2.2.1        | 3.538.500.000,00            | 3.486.649.000,00            | 98,53        | 27.007.255.100,00           |
| 46 | Belanja Peralatan dan Mesin                                  | 5.1.2.2.2        | 132.744.781.344,00          | 118.167.717.934,00          | 89,02        | 189.446.017.112,00          |
| 47 | Belanja Gedung dan Bangunan                                  | 5.1.2.2.3        | 91.884.563.203,00           | 86.018.035.799,00           | 93,62        | 129.969.430.312,00          |
| 48 | Belanja Jalan, Irigasi dan Jaringan                          | 5.1.2.2.4        | 179.901.990.997,00          | 175.796.888.261,00          | 97,72        | 116.084.739.946,00          |
| 49 | Belanja Aset Tetap Lainnya                                   | 5.1.2.2.5        | 25.256.439.493,00           | 19.324.226.162,00           | 76,51        | 17.526.966.056,00           |
| 50 | Belanja Aset Lainnya   | 5.1.2.2.6        | 3.075.420.000,00            | 2.924.327.500,00            | 95,09        | 543.850.955,00              |
| 51 | <b>Jumlah Belanja Modal</b>                                  | <b>5.1.2.2</b>   | <b>436.401.695.037,00</b>   | <b>405.717.844.656,00</b>   | <b>92,97</b> | <b>480.578.259.481,00</b>   |
| 52 |  |                  |                             |                             |              |                             |
| 53 | <b>BELANJA TAK TERDUGA</b>                                   |                  |                             |                             |              |                             |
| 54 | Belanja Tak Terduga  | 5.1.2.3          | 36.191.841.774,00           | 6.967.211.399,00            | 19,25        | 2.786.124.220,00            |
| 55 | <b>Jumlah Belanja Tak Terduga</b>                            | <b>5.1.2.3</b>   | <b>36.191.841.774,00</b>    | <b>6.967.211.399,00</b>     | <b>19,25</b> | <b>2.786.124.220,00</b>     |
| 56 | <b>JUMLAH BELANJA</b>  | <b>5.1.2</b>     | <b>2.663.186.842.485,00</b> | <b>2.480.230.142.593,00</b> | <b>93,13</b> | <b>2.541.080.922.302,00</b> |
| 57 |  |                  |                             |                             |              |                             |
| 58 | <b>TRANSFER</b>  |                  |                             |                             |              |                             |
| 59 | Bagi Hasil Pajak   | 5.1.3.1          | 28.867.662.500,00           | 28.867.652.500,00           | 100,00       | 27.321.453.500,00           |
| 60 | Bagi Hasil Retribusi   | 5.1.3.2          | 1.683.386.400,00            | 1.683.386.450,00            | 100,00       | 2.164.870.000,00            |
| 61 | Bantuan Keuangan   | 5.1.3.3          | 409.334.813.000,00          | 409.154.145.316,00          | 99,96        | 360.368.729.443,00          |
| 62 | <b>JUMLAH TRANSFER</b>                                       | <b>5.1.3</b>     | <b>439.885.861.900,00</b>   | <b>439.705.184.266,00</b>   | <b>99,96</b> | <b>389.855.052.943,00</b>   |
| 63 | <b>JUMLAH BELANJA DAN TRANSFER</b>                           |                  | <b>3.103.072.704.385,00</b> | <b>2.919.935.326.859,00</b> | <b>94,10</b> | <b>2.930.935.975.245,00</b> |
| 64 |  |                  |                             |                             |              |                             |
| 65 | <b>SURPLUS/DEFISIT</b>                                       |                  | <b>(130.544.824.779,00)</b> | <b>(74.612.888.311,56)</b>  | <b>57,15</b> | <b>(42.964.871.501,16)</b>  |
| 66 |  |                  |                             |                             |              |                             |

| NO | URAIAN  | CATATAN        | ANGGARAN 2023             | REALISASI 2023            | (%)           | REALISASI 2022            |
|----|---|----------------|---------------------------|---------------------------|---------------|---------------------------|
| 67 | <b>PEMBIAYAAN</b>                             |                |                           |                           |               |                           |
| 68 | <b>PENERIMAAN PEMBIAYAAN</b>                  |                |                           |                           |               |                           |
| 69 | Penggunaan SILPA                              | 5.1.4.1.1      | 162.044.824.779,00        | 161.530.195.031,74        | 99,68         | 232.339.367.075,90        |
| 70 | Penerimaan Kembali Pinjaman Kepada Masyarakat | 5.1.4.1.2      | 0,00                      | 85.231.708,00             | -             | -                         |
| 71 | <b>Jumlah Penerimaan</b>                      | <b>5.1.4.1</b> | <b>162.044.824.779,00</b> | <b>161.615.426.739,74</b> | <b>99,74</b>  | <b>232.339.367.075,90</b> |
| 72 |   |                |                           |                           |               |                           |
| 73 | <b>PENGELUARAN PEMBIAYAAN</b>                 |                |                           |                           |               |                           |
| 74 | Pembentukan Dana Cadangan                     | 5.1.4.2.1      | 25.000.000.000,00         | 25.000.000.000,00         | 100,00        | 15.000.000.000,00         |
| 75 | Penyertaan Modal Pemerintah Daerah            | 5.1.4.2.2      | 6.500.000.000,00          | 6.000.000.000,00          | 92,31         | 12.329.670.795,00         |
| 76 | <b>Jumlah Pengeluaran</b>                     | <b>5.1.4.2</b> | <b>31.500.000.000,00</b>  | <b>31.000.000.000,00</b>  | <b>98,41</b>  | <b>27.329.670.795,00</b>  |
| 77 | <b>PEMBIAYAAN NETTO</b>                       |                | <b>130.544.824.779,00</b> | <b>130.615.426.739,74</b> | <b>100,05</b> | <b>205.009.696.280,90</b> |
| 78 |   |                |                           |                           |               |                           |
| 79 | Sisa Lebih Pembiayaan Anggaran                | 5.1.4.3        | 0,00                      | 56.002.538.428,18         | -             | 162.044.824.779,74        |

