



**PEMERINTAH KABUPATEN PENAJAM PASER UTARA**  
**LAPORAN OPERASIONAL**  
**Untuk Tahun Yang Berakhir Dengan 31 DESEMBER 2023 dan 2022**  
(Audited)

| Nomor Urut       | Uraian                                                         | 2023                        | 2022                        | Kenaiikan/ Penurunan       | %              |
|------------------|----------------------------------------------------------------|-----------------------------|-----------------------------|----------------------------|----------------|
| 1                | 2                                                              | 3                           | 4                           | 5 = 3 - 4                  | 6              |
| <b>5.4.1</b>     | <b>KEGIATAN OPERASIONAL PENDAPATAN</b>                         |                             |                             |                            |                |
| <b>5.4.1.1</b>   | <b>PENDAPATAN ASLI DAERAH</b>                                  |                             |                             |                            |                |
| 5.4.1.1.1        | Pendapatan Pajak Daerah                                        | 28.274.027.762,00           | 46.950.084.440,00           | (18.676.056.678,00)        | (39,78)        |
| 5.4.1.1.2        | Pendapatan Retribusi Daerah                                    | 14.108.252.677,00           | 9.019.800.189,00            | 5.088.452.488,00           | 56,41          |
| 5.4.1.1.3        | Pendapatan dari Pengelolaan Aset Daerah yang Dipisahkan        | 2.771.713.802,07            | 2.868.315.111,76            | (96.601.309,69)            | (3,37)         |
| 5.4.1.1.4        | Lain-lain Pendapatan Asli Daerah yang Sah                      | 87.704.053.284,18           | 54.867.645.340,69           | 32.836.407.943,49          | 59,85          |
|                  | <b>Jumlah Pendapatan Asli Daerah</b>                           | <b>132.858.047.525,25</b>   | <b>113.705.845.081,45</b>   | <b>19.152.202.443,80</b>   | <b>16,84</b>   |
| <b>5.4.1.2</b>   | <b>PENDAPATAN TRANSFER</b>                                     |                             |                             |                            |                |
| <b>5.4.1.2.1</b> | <b>Pendapatan Transfer Pemerintah Pusat - Dana Perimbangan</b> |                             |                             |                            |                |
| 5.4.1.2.1.1      | Dana Bagi Hasil                                                | 1.585.016.705.011,00        | 1.413.428.430.332,00        | 171.588.274.679,00         | 12,14          |
| 5.4.1.2.1.2      | Dana Alokasi Umum                                              | 287.297.358.273,00          | 262.161.465.209,00          | 25.135.893.064,00          | 9,59           |
| 5.4.1.2.1.3      | Dana Alokasi Khusus - Fisik                                    | 56.150.254.530,00           | 34.399.833.646,00           | 21.750.420.884,00          | 63,23          |
| 5.4.1.2.1.4      | Dana Alokasi Khusus - Non Fisik                                | 90.198.557.197,57           | 45.943.929.789,00           | 44.254.627.408,57          | 96,32          |
|                  | <b>Jumlah Pendapatan Transfer Dana Perimbangan</b>             | <b>2.018.662.875.011,57</b> | <b>1.755.933.658.976,00</b> | <b>262.729.216.035,57</b>  | <b>14,96</b>   |
| <b>5.4.1.2.2</b> | <b>Pendapatan Transfer Pemerintah Pusat - Lainnya</b>          |                             |                             |                            |                |
| 5.4.1.2.2.1      | Dana Insentif Daerah                                           | 5.913.954.000,00            | 18.401.226.000,00           | (12.487.272.000,00)        | (67,86)        |
|                  | <b>Jumlah Pendapatan Transfer Pusat - Lainnya</b>              | <b>35.366.878.000,00</b>    | <b>18.401.226.000,00</b>    | <b>16.965.652.000,00</b>   | <b>92,20</b>   |
| <b>5.4.1.2.3</b> | <b>Pendapatan Transfer Antar Daerah</b>                        |                             |                             |                            |                |
| 5.4.1.2.3.1      | Pendapatan Bagi Hasil                                          | 194.781.136.922,00          | 172.042.086.258,00          | 22.739.050.664,00          | 13,22          |
| 5.4.1.2.3.2      | Pendapatan Bantuan Keuangan                                    | 72.070.000.000,00           | 112.748.950.000,00          | (40.678.950.000,00)        | (36,08)        |
|                  | <b>Jumlah Pendapatan Transfer Antar Daerah</b>                 | <b>266.851.136.922,00</b>   | <b>284.791.036.258,00</b>   | <b>(17.939.899.336,00)</b> | <b>(6,30)</b>  |
|                  | <b>Jumlah Pendapatan Transfer</b>                              | <b>2.320.880.889.933,57</b> | <b>2.059.125.921.234,00</b> | <b>261.754.968.699,57</b>  | <b>12,71</b>   |
| <b>5.4.1.2.4</b> | <b>LAIN-LAIN PENDAPATAN YANG SAH</b>                           |                             |                             |                            |                |
| 5.4.1.2.4.1      | Pendapatan Hibah                                               | 51.316.430.755,89           | 20.614.701.128,00           | 30.701.729.627,89          | 148,93         |
| 5.4.1.2.4.2      | Pendapatan lainnya                                             | 58.294.334.763,00           | 31.084.935.953,00           | 27.209.398.810,00          | 87,53          |
|                  | <b>Jumlah Lain-lain Pendapatan Yang Sah</b>                    | <b>109.610.765.518,89</b>   | <b>51.699.637.081,00</b>    | <b>57.911.128.437,89</b>   | <b>112,01</b>  |
|                  | <b>JUMLAH PENDAPATAN</b>                                       | <b>2.563.349.702.977,71</b> | <b>2.224.531.403.396,45</b> | <b>338.818.299.581,26</b>  | <b>15,23</b>   |
| <b>5.4.2</b>     | <b>BEBAN</b>                                                   |                             |                             |                            |                |
| <b>5.4.2.1</b>   | <b>BEBAN OPERASI</b>                                           |                             |                             |                            |                |
| 5.4.2.1.1        | Beban Pegawai                                                  | 562.622.677.472,60          | 433.758.051.620,60          | 128.864.625.852,00         | 29,71          |
| 5.4.2.1.2        | Beban Barang dan Jasa                                          | 628.665.728.775,12          | 438.380.533.963,38          | 190.285.194.811,74         | 43,41          |
| 5.4.2.1.3        | Beban Bunga                                                    | 13.340.442.349,00           | 22.653.806.633,00           | (9.313.364.284,00)         | (41,11)        |
| 5.4.2.1.4        | Beban Hibah                                                    | 48.548.844.183,00           | 26.723.150.276,00           | 21.825.693.907,00          | 81,67          |
| 5.4.2.1.5        | Beban Bantuan Sosial                                           | 478.500.000,00              | 10.013.670.000,00           | (9.535.170.000,00)         | (95,22)        |
| 5.4.2.1.6        | Beban Penyisihan Piutang                                       | 201.831.632,85              | 125.407.653,82              | 76.423.979,03              | 60,94          |
|                  | <b>Jumlah Beban Operasi</b>                                    | <b>1.253.858.024.412,57</b> | <b>931.654.620.146,80</b>   | <b>322.203.404.265,77</b>  | <b>34,58</b>   |
| <b>5.4.2.2</b>   | <b>BEBAN PENYUSUTAN DAN AMORTISASI</b>                         |                             |                             |                            |                |
| 5.4.2.2.1        | Beban Penyusutan Peralatan dan Mesin                           | 80.667.483.089,13           | 58.569.905.407,41           | 22.097.577.681,72          | 37,73          |
| 5.4.2.2.2        | Beban Penyusutan Gedung dan Bangunan                           | 33.334.755.287,17           | 35.511.444.844,07           | (2.176.689.556,90)         | (6,13)         |
| 5.4.2.2.3        | Beban Penyusutan Jalan, Irigasi dan jaringan                   | 207.205.354.452,01          | 240.341.632.915,08          | (33.136.278.463,07)        | (13,79)        |
| 5.4.2.2.4        | Beban Amortisasi Aset Tak Berwujud                             | 963.641.552,20              | 1.544.493.911,90            | (580.852.359,70)           | (37,61)        |
|                  | <b>Jumlah Beban Penyusutan dan Amortisasi</b>                  | <b>322.171.234.380,51</b>   | <b>335.967.477.078,46</b>   | <b>(13.796.242.697,95)</b> | <b>(4,11)</b>  |
| <b>5.4.2.3</b>   | <b>BEBAN TRANSFER</b>                                          |                             |                             |                            |                |
| 5.4.2.3.1        | Beban Bantuan Keuangan                                         | 165.434.004.052,00          | 117.116.097.332,00          | 48.317.906.720,00          | 41,26          |
|                  | <b>Jumlah Beban Transfer</b>                                   | <b>165.434.004.052,00</b>   | <b>117.116.097.332,00</b>   | <b>48.317.906.720,00</b>   | <b>41,26</b>   |
| <b>5.4.2.4</b>   | <b>BEBAN TAK TERDUGA</b>                                       |                             |                             |                            |                |
| 5.4.2.4.1        | Beban Tak Terduga                                              | 15.411.994.072,00           | 2.041.572.492,00            | 13.370.421.580,00          | 654,91         |
|                  | <b>Jumlah Beban Tak Terduga</b>                                | <b>15.411.994.072,00</b>    | <b>2.041.572.492,00</b>     | <b>13.370.421.580,00</b>   | <b>654,91</b>  |
|                  | <b>JUMLAH BEBAN</b>                                            | <b>1.756.875.256.917,08</b> | <b>1.386.779.767.049,26</b> | <b>370.095.489.867,82</b>  | <b>26,69</b>   |
| <b>5.4.3</b>     | <b>JUMLAH SURPLUS /DEFISIT DARI OPERASI</b>                    | <b>806.474.446.060,63</b>   | <b>837.751.636.347,19</b>   | <b>(31.277.190.286,56)</b> | <b>(3,73)</b>  |
|                  | <b>SURPLUS/DEFISIT DARI KEGIATAN NON OPERASIONAL</b>           |                             |                             |                            |                |
| <b>5.4.4</b>     | <b>SURPLUS NON OPERASIONAL</b>                                 |                             |                             |                            |                |
| 5.4.4.1          | Surplus dari Kegiatan Non Operasional Lainnya                  | 9.188.301.006,19            | 10.517.822.695,18           | (1.329.521.688,99)         | (12,64)        |
|                  | <b>Jumlah Surplus Non Operasional</b>                          | <b>9.188.301.006,19</b>     | <b>10.517.822.695,18</b>    | <b>(1.329.521.688,99)</b>  | <b>(12,64)</b> |

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|--------------|---------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------|
| 1            | 2                                                             | 3                          | 4                          | 5 = 3 - 4                  | 6              |
| <b>5.4.5</b> | <b>DEFISIT NON OPERASIONAL</b>                                |                            |                            |                            |                |
| 5.4.5.1      | Defisit dari Kegiatan Non Operasional Lainnya                 | 26.473.547.718,04          | 33.000.462.634,11          | (6.526.914.916,07)         | (19,78)        |
|              | <b>Jumlah Defisit Non Operasional</b>                         | <b>26.473.547.718,04</b>   | <b>33.000.462.634,11</b>   | <b>(6.526.914.916,07)</b>  | <b>(19,78)</b> |
| <b>5.4.6</b> | <b>JUMLAH SURPLUS / DEFISIT DARI KEGIATAN NON OPERASIONAL</b> | <b>(17.285.246.711,85)</b> | <b>(22.482.639.938,93)</b> | <b>5.197.393.227,08</b>    | <b>(23,12)</b> |
|              |                                                               |                            |                            | -                          |                |
|              | <b>SURPLUS / DEFISIT SEBELUM POS LUAR BIASA</b>               | <b>789.189.199.348,78</b>  | <b>815.268.996.408,26</b>  | <b>(26.079.797.059,48)</b> | <b>(3,20)</b>  |
|              |                                                               |                            |                            |                            |                |
|              | <b>SURPLUS / DEFISIT POS LUAR BIASA</b>                       | <b>-</b>                   | <b>-</b>                   | <b>-</b>                   | <b>-</b>       |
|              |                                                               |                            |                            |                            |                |
| <b>5.4.7</b> | <b>SURPLUS / DEFISIT - LO</b>                                 | <b>789.189.199.348,78</b>  | <b>815.268.996.408,26</b>  | <b>(26.079.797.059,48)</b> | <b>(3,20)</b>  |

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

