



**PEMERINTAH KABUPATEN BANDUNG BARAT**  
**NERACA**  
**(AUDITED)**

Untuk Periode yang Berakhir Sampai Dengan 31 Desember 2023 dan 2022

(Dalam Rupiah)

| No | Uraian  | Ref              | 2023                        | 2022                        |
|----|---|------------------|-----------------------------|-----------------------------|
| 1  | 2   | 3                | 4                           | 5                           |
| 1  | <b>ASET</b>   | <b>5.3.1</b>     | <b>4.900.581.027.343,11</b> | <b>4.512.685.424.297,80</b> |
| 2  | <b>ASET LANCAR</b>  | <b>5.3.1.1</b>   | <b>372.878.005.245,10</b>   | <b>603.154.195.464,50</b>   |
| 3  | <b>Kas dan Setara Kas</b>   | <b>5.3.1.1.1</b> | <b>26.071.448.838,03</b>    | <b>55.176.846.938,94</b>    |
| 4  | Kas di Kas Daerah   |                  | 10.331.784.992,00           | 29.736.736.714,94           |
| 5  | Kas di Bendahara Penerimaan   |                  | 319.091,03                  | 19.011.577,00               |
| 6  | Kas di Bendahara Pengeluaran  |                  | 6.588.100,00                | 2.020.000,00                |
| 7  | Kas di BLUD   |                  | 12.895.166.518,00           | 22.089.069.066,00           |
| 8  | Kas Dana BOS  |                  | 5.350.321,00                | 4.373.680,00                |
| 9  | Kas Dana BOP  |                  | 340.000,00                  | -                           |
| 10 | Kas Dana BOK  |                  | 2.831.899.816,00            | -                           |
| 11 | Kas Lainnya   |                  | -                           | 3.325.635.901,00            |
| 12 | <b>Piutang Pajak Daerah</b>   | <b>5.3.1.1.2</b> | <b>378.505.224.705,36</b>   | <b>349.646.731.572,79</b>   |
| 13 | Piutang Pajak Hotel   |                  | 2.792.304.441,23            | 3.844.932.922,23            |
| 14 | Piutang Pajak Restoran  |                  | 6.429.478.187,42            | 6.605.715.672,85            |
| 15 | Piutang Pajak Hiburan   |                  | 571.164.626,00              | 576.879.902,00              |
| 16 | Piutang Pajak Reklame   |                  | 281.700.189,00              | 141.651.897,00              |
| 17 | Piutang Pajak Penerangan Jalan  |                  | 13.619,71                   | 13.619,71                   |
| 18 | Piutang Pajak Parkir  |                  | 240.095.873,00              | 226.368.370,00              |
| 19 | Piutang Pajak Air Tanah   |                  | 5.008.613.997,00            | 5.638.080.791,00            |
| 20 | Piutang Pajak Mineral Bukan Logam dan Batuan  |                  | 817.291.262,00              | 821.424.572,00              |
| 21 | Piutang Pajak Bumi dan Bangunan Pedesaan dan Perkotaan (PBBP2)  |                  | 362.364.562.510,00          | 331.791.663.826,00          |
| 22 | <b>Piutang Retribusi Daerah</b>   | <b>5.3.1.1.3</b> | <b>366.706.546,00</b>       | <b>1.118.085.000,00</b>     |
| 23 | Piutang Retribusi Perizinan Tertentu  |                  | 366.706.546,00              | 1.118.085.000,00            |
| 24 | <b>Piutang Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan</b>                                      | <b>5.3.1.1.4</b> | <b>635.396.968,84</b>       | <b>635.396.968,84</b>       |
| 25 | Piutang Bagian Laba yang Dibagikan kepada Pemerintah Daerah (Dividen) atas Penyertaan Modal pada BUMD |                  | 635.396.968,84              | 635.396.968,84              |
| 26 | <b>Piutang Lain-lain PAD yang Sah</b>   | <b>5.3.1.1.5</b> | <b>51.200.719.511,67</b>    | <b>243.871.503.882,37</b>   |
| 27 | Piutang Hasil Pemanfaatan BMD yang Tidak Dipisahkan   |                  | 39.054.183.790,00           | 42.112.157.514,00           |
| 28 | Piutang Pendapatan Denda Pajak Daerah   |                  | 6.648.398.038,00            | 193.774.539.095,70          |
| 29 | Piutang Pendapatan Denda Retribusi Daerah   |                  | 123.489.300,00              | 123.489.300,00              |
| 30 | Piutang Pendapatan dari Pengembalian  |                  | 27.800.000,00               | 32.600.000,00               |
| 31 | Piutang Pendapatan BLUD   |                  | 5.256.993.050,00            | 7.733.362.639,00            |
| 32 | Piutang Pendapatan Denda Pemanfaatan BMD yang Tidak Dipisahkan  |                  | 89.855.333,67               | 95.355.333,67               |

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| I  | 2   | 3                 | 4                           | 5                           |
| 33 | <b>Piutang Transfer Pemerintah Pusat</b>        | <b>5.3.1.1.6</b>  | <b>663.321.000,00</b>       | -                           |
| 34 | Piutang DBH CHT in transit                      |                   | 663.321.000,00              | -                           |
| 35 | <b>Piutang Transfer Antar Daerah</b>            | <b>5.3.1.1.7</b>  | <b>12.360.205.414,00</b>    | <b>17.478.607.174,00</b>    |
| 36 | Piutang Bagi Hasil Pajak                        |                   | 10.020.719.108,00           | 15.534.929.578,00           |
| 37 | Piutang Bantuan Keuangan                        |                   | 2.339.486.306,00            | 1.943.677.596,00            |
| 38 | <b>Piutang Lainnya</b>                          | <b>5.3.1.1.8</b>  | <b>92.875.317.697,00</b>    | <b>94.048.034.525,00</b>    |
| 39 | Piutang Lain-lain                               |                   | 92.875.317.697,00           | 94.048.034.525,00           |
| 40 | <b>Penyisihan Piutang</b>                       | <b>5.3.1.1.9</b>  | <b>(232.890.787.818,13)</b> | <b>(200.329.341.853,45)</b> |
| 41 | Penyisihan Piutang Pendapatan                   |                   | (232.890.787.818,13)        | (200.329.341.853,45)        |
| 42 | <b>Beban Dibayar Dimuka</b>                     | <b>5.3.1.1.10</b> | <b>832.114.690,28</b>       | <b>2.598.630.870,69</b>     |
| 43 | Beban Dibayar Dimuka                            |                   | 832.114.690,28              | 2.598.630.870,69            |
| 44 | <b>Persediaan</b>                               | <b>5.3.1.2.0</b>  | <b>42.258.337.692,05</b>    | <b>38.909.700.385,32</b>    |
| 45 | Barang Pakai Habis                              |                   | 42.258.337.692,05           | 38.909.700.385,32           |
| 46 | <b>INVESTASI JANGKA PANJANG</b>                 |                   | <b>54.213.487.817,00</b>    | <b>54.447.377.268,40</b>    |
| 47 | <b>Investasi Jangka Panjang Permanen</b>        | <b>5.3.1.2.1</b>  | <b>54.213.487.817,00</b>    | <b>54.447.377.268,40</b>    |
| 48 | Penyertaan Modal                                |                   | 54.213.487.817,00           | 54.447.377.268,40           |
| 49 | <b>ASET TETAP</b>                               | <b>5.3.1.3</b>    | <b>4.298.180.523.841,44</b> | <b>3.689.260.573.408,64</b> |
| 50 | Tanah   | 5.3.1.3.1         | 1.335.037.236.385,00        | 897.183.883.539,00          |
| 51 | Peralatan dan Mesin                             | 5.3.1.3.2         | 1.421.600.574.052,68        | 1.258.707.470.210,31        |
| 52 | Gedung dan Bangunan                             | 5.3.1.3.3         | 1.987.904.729.160,85        | 1.848.177.805.960,70        |
| 53 | Jalan, Irigasi dan Jaringan                     | 5.3.1.3.4         | 1.634.387.668.772,67        | 1.299.690.551.525,21        |
| 54 | Aset Tetap Lainnya                              | 5.3.1.3.5         | 254.972.063.420,07          | 243.113.148.416,63          |
| 55 | Konstruksi Dalam Pengerjaan                     | 5.3.1.3.6         | 33.661.298.981,80           | 209.742.672.933,29          |
| 56 | Akumulasi Penyusutan                            | 5.3.1.3.7         | (2.369.383.046.931,63)      | (2.067.354.959.176,50)      |
| 57 | <b>ASET LAINNYA</b>                             | <b>5.3.1.4</b>    | <b>175.309.010.439,57</b>   | <b>165.823.278.156,25</b>   |
| 58 | Tagihan Jangka Panjang                          |                   | 17.578.282.718,05           | 19.018.783.983,94           |
| 59 | Kemitraan dengan Pihak Ketiga                   |                   | 53.999.373.530,00           | 53.999.373.530,00           |
| 60 | Aset Tidak Berwujud                             |                   | 17.708.269.848,00           | 21.690.151.683,00           |
| 61 | Aset Lain-lain                                  |                   | 67.242.498.232,32           | 70.925.424.934,69           |
| 62 | Akumulasi Amortisasi Aset Tidak Berwujud        |                   | (10.848.879.888,80)         | (9.841.584.482,20)          |
| 63 | Dana Bagi Hasil Treasury Deposit Facility (TDF) |                   | 29.629.466.000,00           | 10.031.128.506,82           |
| 64 | <b>JUMLAH ASET</b>                              |                   | <b>4.900.581.027.343,11</b> | <b>4.512.685.424.297,80</b> |
| 65 | <b>KEWAJIBAN</b>                                | <b>5.3.2</b>      | <b>289.008.843.180,96</b>   | <b>312.385.834.523,87</b>   |
| 66 | <b>KEWAJIBAN JANGKA PENDEK</b>                  | <b>5.3.2.1</b>    | <b>289.008.843.180,96</b>   | <b>236.721.423.641,87</b>   |
| 67 | Utang Bunga                                     |                   | 3.212.359.686,00            | 24.674.280.846,54           |
| 68 | Bagian Lancar Utang Jangka Panjang              |                   | 99.142.939.400,00           | 100.885.881.188,00          |
| 69 | Pendapatan Diterima Dimuka                      |                   | 2.057.437.302,28            | 2.276.681.196,33            |
| 70 | Utang Belanja                                   |                   | 184.596.106.792,68          | 105.558.944.510,00          |
| 71 | Utang Jangka Pendek Lainnya                     |                   | -                           | 3.325.635.901,00            |

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| I  | 2   | 3       | 4                    | 5                    |
| 72 | <b>KEWAJIBAN JANGKA PANJANG</b>                 | 5.3.2.2 | -                    | 75.664.410.882,00    |
| 73 | Utang kepada Lembaga Keuangan Bukan Bank (LKBB) |         | -                    | 75.664.410.882,00    |
| 74 | <b>JUMLAH KEWAJIBAN</b>                         |         | 289.008.843.180,96   | 312.385.834.523,87   |
| 75 | <b>EKUITAS</b>                                  |         | 4.611.572.184.162,15 | 4.200.299.589.773,93 |
| 76 | Ekuitas   |         | 4.611.572.184.162,15 | 4.200.299.589.773,93 |
| 77 | <b>JUMLAH EKUITAS DANA</b>                      |         | 4.611.572.184.162,15 | 4.200.299.589.773,93 |
| 78 | <b>JUMLAH KEWAJIBAN DAN EKUITAS DANA</b>        |         | 4.900.581.027.343,11 | 4.512.685.424.297,80 |

Bandung Barat, 20 Mei 2024  
Pj. BUPATI BANDUNG BARAT,



ARSAN LATIF