



PEMERINTAH DAERAH KABUPATEN SUMEDANG
NERACA
PER 31 DESEMBER 2022 DAN 2021

(Dalam Rupiah)

| NO | URAIAN | CATATAN | 31 DESEMBER 2022 | 31 DESEMBER 2021 |
|----|--|------------------|-----------------------------|-----------------------------|
| 1 | ASET | | | |
| 2 | ASET LANCAR | | | |
| 3 | Kas dan Setara Kas | 5.1.6.1.1 | 161.546.137.893,74 | 232.029.252.155,90 |
| 4 | Kas di Kas Daerah | 5.1.6.1.1.1 | 146.307.325.290,74 | 184.041.578.435,90 |
| 5 | Kas di Bendahara Pengeluaran | 5.1.6.1.1.2 | 105.248.357,00 | 29.372.750,00 |
| 6 | Kas di Bendahara Penerimaan | 5.1.6.1.1.3 | 46.800,00 | 0,00 |
| 7 | Kas di BLUD | 5.1.6.1.1.4 | 14.798.385.042,00 | 24.388.750.164,00 |
| 8 | Kas di Bendahara BOS | 5.1.6.1.1.5 | 305.784.351,00 | 543.112.841,00 |
| 9 | Kas Lainnya | 5.1.6.1.1.6 | 29.348.053,00 | 26.437.965,00 |
| 10 | Setara Kas | 5.1.6.1.1.7 | 0,00 | 23.000.000.000,00 |
| 11 | Piutang Pajak | 5.1.6.1.2.1 | 88.429.348.407,00 | 77.885.557.703,00 |
| 12 | Piutang Retribusi | 5.1.6.1.2.2 | 535.689.304,00 | 185.319.851,00 |
| 13 | Piutang Lain-lain PAD yang Sah | 5.1.6.1.2.3 | 2.065.422.985,88 | 2.171.995.120,00 |
| 14 | Piutang Pendapatan BLUD | 5.1.6.1.2.4 | 9.084.798.362,00 | 6.241.350.402,00 |
| 15 | Piutang Transfer Antar Daerah | 5.1.6.1.2.5 | 12.145.642.492,00 | 11.200.898.173,00 |
| 16 | Bagian Lancar Tuntutan Ganti Kerugian Daerah | 5.1.6.1.2.6 | 8.383.300,00 | 122.416.700,00 |
| 17 | Penyisihan Piutang | 5.1.6.1.2 | (41.862.755.145,35) | (35.964.394.510,67) |
| 18 | Beban Dibayar Dimuka | 5.1.6.1.3 | 131.698.630,14 | 259.198.630,14 |
| 19 | Persediaan | 5.1.6.1.4 | 34.226.772.445,91 | 31.784.298.112,59 |
| 20 | Jumlah Aset Lancar | 5.1.6.1 | 266.311.138.675,32 | 325.915.892.336,96 |
| 21 | | | | |
| 22 | INVESTASI JANGKA PANJANG | | | |
| 23 | Investasi Nonpermanen | | | |
| 24 | Dana Bergulir | 5.1.6.2.1.1 | 4.045.315.800,00 | 3.935.040.522,00 |
| 25 | Penyisihan Dana Bergulir Tidak Tertagih | 5.1.6.2.1.2 | (3.044.383.228,38) | (2.921.757.926,00) |
| 26 | Jumlah Investasi Nonpermanen | 5.1.6.2.1 | 1.000.932.571,62 | 1.013.282.596,00 |
| 27 | Investasi Permanen | | | |
| 28 | Pernyataan Modal Pemerintah Daerah | 5.1.6.2.2.1 | 144.305.945.646,29 | 137.035.989.787,73 |
| 29 | Jumlah Investasi Permanen | 5.1.6.2.2 | 144.305.945.646,29 | 137.035.989.787,73 |
| 30 | Jumlah Investasi Jangka Panjang | 5.1.6.2 | 145.306.878.217,91 | 138.049.272.383,73 |
| 31 | | | | |
| 32 | ASET TETAP | | | |
| 33 | Tanah | 5.1.6.3.1 | 582.116.454.610,77 | 433.690.528.646,73 |
| 34 | Peralatan dan Mesin | 5.1.6.3.2 | 1.525.702.360.148,95 | 1.359.768.122.700,89 |
| 35 | Gedung dan Bangunan | 5.1.6.3.3 | 1.541.028.614.238,83 | 1.372.194.664.552,32 |
| 36 | Jalan, Irigasi dan Jaringan | 5.1.6.3.4 | 3.051.233.809.417,23 | 2.850.481.458.311,11 |
| 37 | Aset Tetap Lainnya | 5.1.6.3.5 | 212.813.927.498,19 | 196.060.575.980,47 |
| 38 | Konstruksi dalam Pengerjaan | 5.1.6.3.6 | 42.865.020.217,00 | 83.336.411.117,00 |
| 39 | Akumulasi Penyusutan | 5.1.6.3.7 | (3.648.913.349.508,75) | (3.235.481.606.033,00) |
| 40 | Jumlah Aset Tetap | 5.1.6.3 | 3.306.846.836.622,22 | 3.060.050.155.275,52 |
| 41 | | | | |
| 42 | | | | |
| 43 | DANA CADANGAN | | | |
| 44 | Dana Cadangan | 5.1.6.4.1 | 15.000.937.500,00 | 0,00 |
| 45 | Jumlah Dana Cadangan | 5.1.6.4 | 15.000.937.500,00 | 0,00 |
| 46 | | | | |
| 47 | ASET LAINNYA | | | |
| 48 | Tuntutan Ganti Rugi | 5.1.6.5.1 | 342.006.312,00 | 254.472.912,00 |
| 49 | Kemitraan dengan Pihak Ketiga | 5.1.6.5.2 | 69.173.543,00 | 69.173.543,00 |
| 50 | Aset Tak Berwujud | 5.1.6.5.3 | 46.127.823.312,26 | 44.753.675.421,89 |
| 51 | Aset Lain-lain | 5.1.6.5.4 | 43.926.696.727,67 | 33.378.205.820,49 |
| 52 | Akumulasi Penyusutan Aset Lain-lain | 5.1.6.5.5 | (42.527.887.464,25) | (33.185.567.476,49) |
| 53 | Akumulasi Amortisasi Aset Tidak Berwujud | 5.1.6.5.6 | (42.951.089.531,93) | (41.474.370.496,33) |
| 54 | Dana Transfer <i>Treasury Deposit Facility (TDF)</i> | 5.1.6.5.7 | 11.247.520.973,00 | 0,00 |
| 55 | Jumlah Aset Lainnya | 5.1.6.5 | 16.234.243.871,75 | 3.795.589.724,56 |
| 56 | JUMLAH ASET | 5.1.6 | 3.749.700.034.887,20 | 3.527.810.909.720,77 |
| 57 | | | | |
| 58 | KEWAJIBAN | | | |
| 59 | KEWAJIBAN JANGKA PENDEK | | | |
| 60 | Utang Perhitungan Pihak Ketiga (PFK) | 5.1.7.1.1 | 3.277.500,00 | 0,00 |
| 61 | Pendapatan Diterima Dimuka | 5.1.7.1.2 | 2.367.125.480,40 | 1.202.786.157,15 |
| 62 | Utang Belanja | 5.1.7.1.3 | 82.764.944.871,00 | 44.316.920.645,00 |
| 63 | Utang Jangka Pendek Lainnya | 5.1.7.1.4 | 6.622.385.662,00 | 248.278.850,00 |
| 64 | Jumlah Kewajiban Jangka Pendek | 5.1.7.1 | 91.757.733.513,40 | 45.767.985.652,15 |
| 65 | JUMLAH KEWAJIBAN | 5.1.7 | 91.757.733.513,40 | 45.767.985.652,15 |
| 66 | | | | |
| 67 | EKUITAS | | | |
| 68 | EKUITAS | 5.1.8 | 3.657.942.301.373,80 | 3.482.042.924.068,62 |
| 69 | JUMLAH KEWAJIBAN DAN EKUITAS | | 3.749.700.034.887,20 | 3.527.810.909.720,77 |

