



# PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA

## RINGKASAN LAPORAN KEUANGAN TAHUN 2023



### LAPORAN OPERASIONAL UNTUK PERIODE YANG BERAKHIR SAMPAI DENGAN 31 DESEMBER 2023 DAN 2022

(Dalam Rupiah)

URAIAN	Reff	2023	2022	kenaikan / Penurunan	(%)
<b>KEGIATAN OPERASIONAL</b>					
<b>PENDAPATAN - LO</b>					
<b>PENDAPATAN ASLI DAERAH (PAD) - LO</b>	<b>5.4.1</b>				
Pajak Daerah - LO	5.4.1.1	2,069,606,143,000.57	1,951,260,431,032.85	118,345,711,967.72	6.07
Retribusi Daerah - LO	5.4.1.2	31,809,889,297.25	28,860,499,294.11	4,746,370,013.14	17.67
Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan - LO	5.4.1.3	168,468,204,465.92	199,891,066,543.92	(31,422,862,118.31)	(15.72)
Lain-lain PAD yang Sah - LO	5.4.1.4	151,128,630,466.94	154,722,558,617.50	(3,593,928,170.56)	(2.32)
<b>JUMLAH PENDAPATAN ASLI DAERAH (PAD) - LO</b>		<b>2,420,809,847,170.37</b>	<b>2,332,734,555,478.38</b>	<b>88,075,291,691.99</b>	<b>3.78</b>
<b>PENDAPATAN TRANSFER - LO</b>					
Pendapatan Transfer Pemerintah Pusat - LO	5.4.1.2	3,478,333,847,046.00	3,268,574,892,811.00	209,758,954,205.00	6.42
Pendapatan Transfer Antar Daerah - LO	5.4.1.2.2	835,906,420.00	871,293,400.00	(35,387,070.00)	(4.06)
<b>JUMLAH PENDAPATAN TRANSFER - LO</b>		<b>3,479,169,753,466.00</b>	<b>3,269,446,186,331.00</b>	<b>209,723,567,135.00</b>	<b>6.41</b>
<b>LAIN-LAIN PENDAPATAN DAERAH YANG SAH - LO</b>					
Pendapatan Hibah - LO	5.4.1.3	197,598,037,079.16	118,034,942,769.08	79,563,094,310.08	67.41
Lain-lain Pendapatan Sesuai dengan Ketentuan Peraturan Perundang-Undangan - LO	5.4.1.3.2	5,028,016.00	2,557,449,758.72	(2,552,421,742.72)	(99.80)
<b>JUMLAH LAIN-LAIN PENDAPATAN DAERAH YANG SAH - LO</b>		<b>197,603,065,095.16</b>	<b>120,592,392,527.80</b>	<b>77,010,672,567.36</b>	<b>63.86</b>
<b>JUMLAH PENDAPATAN - LO</b>		<b>6,097,582,665,731.53</b>	<b>5,722,773,134,337.18</b>	<b>374,809,531,394.35</b>	<b>6.55</b>
<b>BEBAN</b>					
<b>BEBAN OPERASI</b>					
5.4.2.1					
Beban Pegawai	5.4.2.1.1	1,572,433,471,898.00	1,605,095,748,839.64	(32,662,276,941.64)	(2.03)
Beban Barang dan Jasa	5.4.2.1.2	1,264,556,443,361.37	1,297,006,891,161.83	(32,450,447,800.46)	(2.50)
Beban Bunga		-	-	-	-
Beban Subsidi	5.4.2.1.3	74,269,644,598.00	70,269,691,385.00	3,999,953,213.00	5.69
Beban Bantuan Sosial	5.4.2.1.5	163,132,476,638.17	160,115,452,813.73	13,017,023,824.44	33.26
Beban Penyisihan Piutang	5.4.2.1.6	28,261,169,932.00	31,594,863,030.00	(3,333,693,098.00)	(10.55)
<b>JUMLAH BEBAN OPERASI</b>		<b>3,552,693,665,642.50</b>	<b>3,465,297,152,804.65</b>	<b>87,396,512,837.85</b>	<b>2.52</b>
<b>BEBAN PENYUSUTAN DAN AMORTISASI</b>					
5.4.2.2					
Beban Penyusutan Peralatan dan Mesin	5.4.2.2.1	205,791,179,405.66	194,128,808,061.94	11,662,371,343.62	11.76
Beban Penyusutan Gedung dan Bangunan	5.4.2.2.2	56,468,902,028.29	55,073,011,432.04	1,395,890,596.25	2.53
Beban Penyusutan Jalan, Jaringan dan Irigasi	5.4.2.2.3	181,823,001,806.33	197,254,797,024.49	(15,431,795,218.16)	(7.82)
Beban Penyusutan Aset Tetap Lainnya	5.4.2.2.4	253,656,006.03	828,499,820.80	(574,843,814.77)	(69.38)
Beban Penyusutan Asat Lainnya	5.4.2.2.5	5,080,439,677.04	9,290,432,218.48	(4,209,992,542.44)	(45.32)
Beban Amortisasi Asat Tidak Berwujud	5.4.2.3.6	-	-	-	-
<b>JUMLAH BEBAN PENYUSUTAN DAN AMORTISASI</b>		<b>449,417,178,923.25</b>	<b>496,575,548,558.75</b>	<b>(2,841,630,364.50)</b>	<b>0.64</b>
<b>BEBAN TRANSFER</b>					
5.4.2.3					
Beban Bagi Hasil	5.4.2.3.1	880,433,811,574.00	821,949,914,868.00	58,483,896,706.00	7.12
Beban Bantuan Keuangan	5.4.2.3.2	569,102,899,345.21	454,315,651,719.51	114,787,247,625.70	25.27
<b>JUMLAH BEBAN TRANSFER</b>		<b>1,449,536,710,919.21</b>	<b>1,276,265,566,587.51</b>	<b>173,271,144,331.70</b>	<b>13.58</b>
<b>BEBAN TAK TERDUGA</b>					
5.4.2.4					
Beban Tak Terduga	5.4.2.4.1	198,487,268.00	5,575,506,933.00	(5,377,019,665.00)	(96.44)
<b>JUMLAH BEBAN TAK TERDUGA</b>		<b>198,487,268.00</b>	<b>5,575,506,933.00</b>	<b>(5,377,019,665.00)</b>	<b>(96.44)</b>
<b>JUMLAH BEBAN</b>		<b>5,451,846,042,753.06</b>	<b>5,193,713,774,883.91</b>	<b>258,132,267,869.15</b>	<b>4.97</b>
<b>SURPLUS/DEFISIT DARI OPERASI</b>	<b>5.4.3</b>	<b>645,736,622,978.47</b>	<b>529,059,359,453.27</b>	<b>116,677,263,525.20</b>	<b>22.05</b>
<b>KEGIATAN NON OPERASIONAL</b>					
<b>SURPLUS NON OPERASIONAL</b>					
5.4.4					
Surplus Penjualan/Pertukaran/Pelepasan Aset Non Lancar	5.4.4.1.1	1,718,356,184.51	7,473,085,904.11	(5,754,729,719.60)	(77.01)
Surplus Penyelesaian Kewajiban Jangka Panjang	5.4.4.1.2	484,525,245.00	124,641,766.20	359,883,478.80	74.38
<b>JUMLAH SURPLUS NON OPERASIONAL</b>		<b>2,202,881,429.51</b>	<b>7,597,727,670.31</b>	<b>(5,394,846,240.80)</b>	<b>(71.01)</b>
<b>DEFISIT NON OPERASIONAL</b>					
5.4.4.2					
Defisit Penjualan/Pertukaran/Pelepasan Aset Non Lancar	5.4.3.2.1	32,182,867,378.95	6,728,574,841.06	25,454,112,537.89	378.29
<b>JUMLAH DEFISIT NON OPERASIONAL</b>		<b>32,182,867,378.95</b>	<b>6,728,574,841.06</b>	<b>25,454,112,537.89</b>	<b>378.29</b>
<b>SURPLUS/DEFISIT DARI KEGIATAN NON OPERASIONAL</b>		<b>(29,979,985,949.44)</b>	<b>868,972,829.25</b>	<b>(30,848,958,778.69)</b>	<b>(3,550.05)</b>
<b>SURPLUS/DEFISIT-LO</b>	<b>5.4.5</b>	<b>615,756,637,029.03</b>	<b>529,928,332,282.52</b>	<b>82,828,304,746.51</b>	<b>16.20</b>

### LAPORAN REALISASI ANGGARAN PENDAPATAN DAN BELANJA DAERAH UNTUK TAHUN YANG BERAKHIR SAMPAI DENGAN 31 DESEMBER 2023 DAN 2022

(Dalam Rupiah)

Uraian	Reff	Anggaran 2023	Realisasi 2023	%	Realisasi 2022
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>PENDAPATAN DAERAH</b>	<b>5.1.1</b>	<b>5,855,271,928,290.00</b>	<b>5,840,561,001,091.65</b>	<b>99.75</b>	<b>5,531,194,851,402.30</b>
<b>PENDAPATAN ASLI DAERAH (PAD)</b>	<b>5.1.1.1</b>	<b>2,368,708,585,703.00</b>	<b>2,368,679,166,252.65</b>	<b>100.00</b>	<b>2,263,431,316,668.58</b>
Pajak Daerah	5.1.1.1.1	2,069,612,267,000.57	2,069,612,267,000.57	99.07	1,951,260,431,032.85
Retribusi Daerah	5.1.1.1.2	34,564,359,756.00	33,213,267,052.00	98.95	38,249,563,473.00
Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan	5.1.1.1.3	109,070,217,574.00	109,790,680,460.56	100.66	108,239,513,315.87
Lain-lain PAD yang Sah	5.1.1.1.4	137,132,510,505.00	156,062,951,739.52	113.80	165,674,793,647.86
Jumlah Pendapatan Asli Daerah		<b>2,368,708,585,703.00</b>	<b>2,368,679,166,252.65</b>	<b>100.00</b>	<b>2,263,431,316,668.58</b>
<b>PENDAPATAN TRANSFER</b>	<b>5.1.1.2</b>	<b>3,478,957,842,587.00</b>	<b>3,463,926,176,823.00</b>	<b>99.57</b>	<b>3,257,721,489,974.00</b>
Pendapatan Transfer Pemerintah Pusat	5.1.1.2.1	3,478,121,936,167.00	3,463,090,270,403.00	99.57	3,256,850,196,484.00
Pendapatan Transfer Antar Daerah	5.1.1.2.2	835,906,420.00	835,906,420.00	100.00	871,293,400.00
<b>Total Pendapatan Transfer</b>		<b>3,478,957,842,587.00</b>	<b>3,463,926,176,823.00</b>	<b>99.57</b>	<b>3,257,721,489,974.00</b>
<b>LAIN-LAIN PENDAPATAN DAERAH YANG SAH</b>	<b>5.1.1.3</b>	<b>7,605,500,000.00</b>	<b>7,955,658,016.00</b>	<b>104.60</b>	<b>10,402,044,758.72</b>
Pendapatan Hibah	5.1.1.3.1	7,605,500,000.00	7,950,630,000.00	104.54	7,484,595,000.00
Lain-lain Pendapatan Sesuai dengan Ketentuan Peraturan Perundang-Undangan	5.1.1.3.2	-	5,028,016.00	-	2,557,449,758.72
Jumlah Lain-lain Pendapatan Daerah yang Sah		<b>7,605,500,000.00</b>	<b>7,955,658,016.00</b>	<b>104.60</b>	<b>10,402,044,758.72</b>
<b>JUMLAH PENDAPATAN</b>		<b>5,855,271,928,290.00</b>	<b>5,840,561,001,091.65</b>	<b>99.75</b>	<b>5,531,194,851,402.30</b>
<b>BELANJA DAERAH</b>	<b>5.1.2</b>	<b>6,016,543,491,245.00</b>	<b>5,705,855,917,726.41</b>	<b>94.84</b>	<b>5,449,935,625,661.56</b>
<b>BELANJA OPERASI</b>	<b>5.1.2.1</b>	<b>3,721,718,798,489.00</b>	<b>3,504,788,744,020.20</b>	<b>94.17</b>	<b>3,445,986,585,280.31</b>
Belanja Pegawai	5.1.2.1.1	1,632,174,635,343.00	1,572,322,039,241.00	96.33	1,604,664,380,912.64
Belanja Barang dan Jasa	5.1.2.1.2	1,370,269,758,830.00	1,245,945,486,879.20	90.93	1,265,180,025,505.94
Belanja Subsidi	5.1.2.1.3	65,553,295,477.00	74,269,644,598.00	86.81	70,269,691,385.00
Belanja Hibah	5.1.2.1.4	604,259,784,839.00	583,965,119,370.00	96.64	474,277,334,446.73
Belanja Bantuan Sosial	5.1.2.1.5	29,461,324,000.00	28,286,453,932.00	96.01	31,594,863,030.00
Jumlah Belanja Operasi		<b>3,721,718,798,489.00</b>	<b>3,504,788,744,020.20</b>	<b>94.17</b>	<b>3,445,986,585,280.31</b>
<b>BELANJA MODAL</b>	<b>5.1.2.2</b>	<b>787,127,650,315.00</b>	<b>745,354,723,452.00</b>	<b>94.69</b>	<b>704,882,049,066.74</b>
Belanja Modal Tanah	5.1.2.2.1	177,970,845,828.00	169,306,929,192.00	95.13	152,711,680,772.00
Belanja Modal Peralatan dan Mesin	5.1.2.2.2	193,623,864,205.00	186,110,825,035.00	96.12	174,540,050,841.74
Belanja Modal Gedung dan Bangunan	5.1.2.2.3	166,710,000,225.00	150,886,570,710.00	90.51	210,446,091,623.00
Belanja Modal Jalan, Jaringan dan Irigasi	5.1.2.2.4	234,751,635,170.00	225,450,247,009.00	96.04	153,970,963,843.00
Belanja Modal Aset Tetap Lainnya	5.1.2.2.5	13,896,669,487.00	13,437,651,506.00	96.70	13,753,261,987.00
Belanja Modal Aset Lainnya	5.1.2.2.6	174,635,400.00	162,500,000.00	93.05	-
Jumlah Belanja Modal		<b>787,127,650,315.00</b>	<b>745,354,723,452.00</b>	<b>94.69</b>	<b>704,882,049,066.74</b>
<b>BELANJA TAK TERDUGA</b>	<b>5.1.2.3</b>	<b>21,998,129,613.00</b>	<b>198,487,268.00</b>	<b>0.90</b>	<b>5,735,041,553.00</b>
Belanja Tidak Terduga	5.1.2.3.1	21,998,129,613.00	198,487,268.00	0.90	5,735,041,553.00
Jumlah Belanja Tak Terduga		<b>21,998,129,613.00</b>	<b>198,487,268.00</b>	<b>0.90</b>	<b>5,735,041,553.00</b>
<b>BELANJA TRANSFER</b>	<b>5.1.2.4</b>	<b>1,485,698,912,828.00</b>	<b>1,455,513,962,986.21</b>	<b>97.97</b>	<b>1,293,331,949,761.51</b>
Belanja Bagi Hasil	5.1.2.4.1	904,030,830,780.00	886,411,063,641.00	96.05	839,016,298,042.00
Belanja Bantuan Keuangan	5.1.2.4.2	581,668,082,048.00	569,102,899,345.21	97.84	454,315,651,719.51
Jumlah Belanja Transfer		<b>1,485,698,912,828.00</b>	<b>1,455,513,962,986.21</b>	<b>97.97</b>	<b>1,293,331,949,761.51</b>
<b>JUMLAH BELANJA</b>		<b>6,016,543,491,245.00</b>	<b>5,705,855,917,726.41</b>	<b>94.84</b>	<b>5,449,935,625,661.56</b>
<b>SURPLUS/DEFISIT</b>		<b>(161,271,562,955.00)</b>	<b>(134,705,083,365.24)</b>	<b>(83.53)</b>	<b>(81,259,225,748.74)</b>
<b>PEMBIAYAAN DAERAH</b>	<b>5.1.3</b>	<b>161,271,562,955.00</b>	<b>160,555,386,955.24</b>	<b>99.56</b>	<b>381,012,337,214.50</b>
<b>PENERIMAAN PEMBIAYAAN</b>	<b>5.1.3.1</b>	<b>466,271,562,955.00</b>	<b>465,555,386,955.24</b>	<b>99.85</b>	<b>554,687,337,214.50</b>
Sisa Lebih Perhitungan Anggaran Tahun Sebelumnya	5.1.3.1.1	462,271,562,955.00	462,271,562,955.24	100.00	554,687,337,214.50
Penerimaan Kembali Pembiayaan Tahunan Daerah	5.1.3.1.2	4,000,000,000.00	3,283,824,000.00	82.10	199,942,800.00
Jumlah Penerimaan		<b>466,271,562,955.00</b>	<b>465,555,386,955.24</b>	<b>99.85</b>	<b>554,687,337,214.50</b>
<b>PENGULANGAN PEMBIAYAAN</b>	<b>5.1.3.2</b>	<b>305,000,000,000.00</b>	<b>305,000,000,000.00</b>	<b>100.00</b>	<b>173,675,000,000.00</b>
Penyertaan Modal Daerah	5.1.3.2.1	300,000,000,000.00	300,000,000,000.00	100.00	173,675,000,000.00
Pemberian Pinjaman Daerah	5.1.3.2.2	5,000,000,000.00	5,000,000,000.00	100.00	-
<b>JUMLAH PENGULANGAN</b>		<b>305,000,000,000.00</b>	<b>305,000,000,000.00</b>	<b>100.00</b>	<b>173,675,000,000.00</b>
<b>PEMBIAYAAN NETTO</b>		<b>161,271,562,955.00</b>	<b>160,555,386,955.24</b>	<b>99.56</b>	<b>381,012</b>