



**BADAN PEMERIKSA KEUANGAN  
REPUBLIK INDONESIA**

**LAPORAN HASIL PEMERIKSAAN  
ATAS  
LAPORAN KEUANGAN  
PEMERINTAH KABUPATEN BADUNG TAHUN 2024  
DI MANGUPURA**



**DIREKTORAT JENDERAL PEMERIKSAAN KEUANGAN NEGARA VI  
BPK PERWAKILAN PROVINSI BALI  
DI DENPASAR**

Nomor : 72.A/LHP/XIX.DPS/05/2025  
Tanggal : 25 Mei 2025



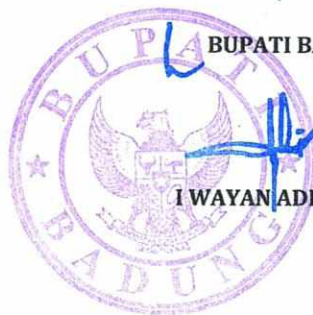
**PEMERINTAH KABUPATEN BADUNG**  
**LAPORAN REALISASI ANGGARAN PENDAPATAN DAN BELANJA**  
**UNTUK TAHUN YANG BERAKHIR SAMPAI DENGAN 31 DESEMBER 2024 DAN 2023**

| URAIAN                                                                      | REF CALK         | ANGGARAN TA 2024             | REALISASI TA 2024           | %            | REALISASI TA 2023           |
|-----------------------------------------------------------------------------|------------------|------------------------------|-----------------------------|--------------|-----------------------------|
| <b>PENDAPATAN DAERAH</b>                                                    | <b>5.1.1</b>     | <b>11.355.611.573.054,00</b> | <b>8.620.177.970.048,92</b> | <b>75,91</b> | <b>7.217.252.183.430,60</b> |
| <b>PENDAPATAN ASLI DAERAH (PAD)</b>                                         | <b>5.1.1.1</b>   | <b>10.232.167.081.072,00</b> | <b>7.506.995.595.562,97</b> | <b>73,37</b> | <b>6.308.865.160.074,79</b> |
| Pajak Daerah                                                                | 5.1.1.1.1        | 9.289.161.451.514,00         | 6.771.024.745.896,75        | 72,89        | 5.676.922.890.002,77        |
| Retribusi Daerah                                                            | 5.1.1.1.2        | 394.287.249.133,00           | 387.097.049.334,60          | 98,18        | 157.600.575.234,00          |
| Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan                           | 5.1.1.1.3        | 236.809.097.276,00           | 259.681.154.910,64          | 109,66       | 203.303.789.637,30          |
| Lain-lain PAD yang sah                                                      | 5.1.1.1.4        | 311.909.283.149,00           | 89.192.645.420,98           | 28,60        | 271.037.905.200,72          |
| <b>PENDAPATAN TRANSFER</b>                                                  | <b>5.1.1.2</b>   | <b>1.119.508.491.982,00</b>  | <b>1.112.177.267.833,00</b> | <b>99,35</b> | <b>907.565.437.438,00</b>   |
| <b>Pendapatan Transfer Pemerintah Pusat</b>                                 | <b>5.1.1.2.1</b> | <b>855.147.179.000,00</b>    | <b>850.634.213.669,00</b>   | <b>99,47</b> | <b>698.555.368.017,00</b>   |
| Dana Perimbangan                                                            | 5.1.1.2.1        | 758.114.546.000,00           | 753.601.580.669,00          | 99,40        | 591.293.648.817,00          |
| Dana Desa                                                                   | 5.1.1.2.1        | 48.336.329.000,00            | 48.336.329.000,00           | 100,00       | 47.887.856.200,00           |
| Insentif Fiskal                                                             | 5.1.1.2.1        | 48.696.304.000,00            | 48.696.304.000,00           | 100,00       | 59.373.863.000,00           |
| <b>Pendapatan Transfer Antar Daerah</b>                                     | <b>5.1.1.2.2</b> | <b>264.361.312.982,00</b>    | <b>261.543.054.164,00</b>   | <b>98,93</b> | <b>209.010.069.421,00</b>   |
| Pendapatan Bagi Hasil                                                       | 5.1.1.2.2        | 264.171.312.982,00           | 261.353.054.164,00          | 98,93        | 208.510.069.421,00          |
| Bantuan Keuangan                                                            | 5.1.1.2.2        | 190.000.000,00               | 190.000.000,00              | 100,00       | 500.000.000,00              |
| <b>LAIN-LAIN PENDAPATAN DAERAH YANG SAH</b>                                 | <b>5.1.1.3</b>   | <b>3.936.000.000,00</b>      | <b>1.005.106.652,95</b>     | <b>25,54</b> | <b>821.585.917,81</b>       |
| Pendapatan Hibah                                                            | 5.1.1.3.1        | 3.936.000.000,00             | -                           | -            | -                           |
| Lain-lain Pendapatan Sesuai dengan Ketentuan Peraturan Perundang-Undangan   | 5.1.1.3.2        | -                            | 1.005.106.652,95            | -            | 821.585.917,81              |
| <b>BELANJA DAERAH</b>                                                       | <b>5.1.2</b>     | <b>12.095.222.811.292,00</b> | <b>8.982.940.749.786,65</b> | <b>74,27</b> | <b>7.287.698.714.295,30</b> |
| <b>BELANJA OPERASI</b>                                                      | <b>5.1.2.1</b>   | <b>7.004.538.936.527,00</b>  | <b>5.282.727.057.332,65</b> | <b>75,42</b> | <b>4.590.419.053.204,98</b> |
| Belanja Pegawai                                                             | 5.1.2.1.1        | 2.411.125.451.948,00         | 1.845.239.173.307,00        | 76,53        | 1.437.909.605.479,00        |
| Belanja Barang dan Jasa                                                     | 5.1.2.1.2        | 2.014.799.491.403,00         | 1.588.056.469.476,65        | 78,82        | 1.565.419.065.596,98        |
| Belanja Subsidi                                                             | 5.1.2.1.3        | 6.413.200.000,00             | 3.623.755.746,00            | 56,50        | 1.131.803.344,00            |
| Belanja Hibah                                                               | 5.1.2.1.4        | 2.571.261.793.176,00         | 1.845.207.158.803,00        | 71,76        | 1.585.686.578.785,00        |
| Belanja Bantuan Sosial                                                      | 5.1.2.1.5        | 939.000.000,00               | 600.500.000,00              | 63,95        | 272.000.000,00              |
| <b>BELANJA MODAL</b>                                                        | <b>5.1.2.2</b>   | <b>2.578.409.319.383,00</b>  | <b>1.811.353.534.383,00</b> | <b>70,25</b> | <b>1.045.909.078.881,93</b> |
| Belanja Modal Tanah                                                         | 5.1.2.2.1        | 652.949.808.850,00           | 366.052.702.952,00          | 56,06        | 163.387.996.513,00          |
| Belanja Modal Peralatan dan Mesin                                           | 5.1.2.2.2        | 367.281.365.094,00           | 172.862.307.202,00          | 47,07        | 272.862.673.241,00          |
| Belanja Modal Gedung dan Bangunan                                           | 5.1.2.2.3        | 677.005.209.370,00           | 488.481.991.399,00          | 72,15        | 337.676.984.584,00          |
| Belanja Modal Jalan, Jaringan, dan Irigasi                                  | 5.1.2.2.4        | 866.238.881.451,00           | 769.199.606.246,00          | 88,80        | 247.280.031.027,93          |
| Belanja Modal Aset Tetap Lainnya                                            | 5.1.2.2.5        | 14.563.566.511,00            | 14.409.293.766,00           | 98,94        | 14.855.287.321,00           |
| Belanja Modal Aset Lainnya                                                  | 5.1.2.2.6        | 370.488.107,00               | 347.632.818,00              | 93,83        | 9.846.106.195,00            |
| <b>BELANJA TIDAK TERDUGA</b>                                                | <b>5.1.2.3</b>   | <b>75.000.000.000,00</b>     | <b>8.010.617.892,00</b>     | <b>10,68</b> | <b>24.363.145.000,00</b>    |
| Belanja Tidak Terduga                                                       | 5.1.2.3          | 75.000.000.000,00            | 8.010.617.892,00            | 10,68        | 24.363.145.000,00           |
| <b>BELANJA TRANSFER</b>                                                     | <b>5.1.2.4</b>   | <b>2.437.274.555.382,00</b>  | <b>1.880.849.540.179,00</b> | <b>77,17</b> | <b>1.627.007.437.208,39</b> |
| <b>Belanja Bagi Hasil</b>                                                   | <b>5.1.2.4.1</b> | <b>1.179.425.157.826,00</b>  | <b>827.134.629.289,00</b>   | <b>70,13</b> | <b>655.316.549.073,00</b>   |
| Belanja Bagi Hasil Pajak Daerah Kepada Pemerintahan Kabupaten/Kota dan Desa | 5.1.2.4.1        | 1.003.706.922.775,00         | 686.183.283.207,00          | 68,36        | 584.925.208.499,00          |
| Belanja Bagi Hasil Retribusi Daerah Kabupaten/Kota Kepada Pemerintah Desa   | 5.1.2.4.1        | 175.718.235.051,00           | 140.951.346.082,00          | 80,21        | 70.391.340.574,00           |



| URAIAN                                                                   | REF CALK         | ANGGARAN TA 2024            | REALISASI TA 2024           | %             | REALISASI TA 2023           |
|--------------------------------------------------------------------------|------------------|-----------------------------|-----------------------------|---------------|-----------------------------|
| <b>Belanja Bantuan Keuangan</b>                                          | <b>5.1.2.4.2</b> | <b>1.257.849.397.556,00</b> | <b>1.053.714.910.890,00</b> | <b>83,77</b>  | <b>971.690.888.135,39</b>   |
| Belanja Bantuan Keuangan antar Daerah Kabupaten/Kota                     | 5.1.2.4.2        | 734.192.030.238,00          | 623.377.553.037,00          | 84,91         | 255.125.047.285,00          |
| Belanja Bantuan Keuangan Daerah Provinsi atau Kabupaten/Kota kepada Desa | 5.1.2.4.2        | 523.657.367.318,00          | 430.337.357.853,00          | 82,18         | 716.565.840.850,39          |
| <b>SURPLUS/(DEFISIT)</b>                                                 |                  | <b>(739.611.238.238,00)</b> | <b>(362.762.779.737,73)</b> | <b>49,05</b>  | <b>(70.446.530.864,70)</b>  |
| <b>PEMBIAYAAN DAERAH</b>                                                 | <b>5.1.3</b>     | <b>739.611.238.238,00</b>   | <b>743.909.492.620,76</b>   | <b>100,58</b> | <b>1.064.356.023.485,46</b> |
| <b>PENERIMAAN PEMBIAYAAN</b>                                             | <b>5.1.3.1</b>   | <b>993.909.492.620,00</b>   | <b>993.909.492.620,76</b>   | <b>100,00</b> | <b>1.095.443.127.485,46</b> |
| Sisa Lebih Perhitungan Anggaran Tahun Sebelumnya                         | 5.1.3.1.1        | 993.909.492.620,00          | 993.909.492.620,76          | 100,00        | 1.095.443.127.485,46        |
| <b>PENGELUARAN PEMBIAYAAN</b>                                            | <b>5.1.3.2</b>   | <b>254.298.254.382,00</b>   | <b>250.000.000.000,00</b>   | <b>98,31</b>  | <b>31.087.104.000,00</b>    |
| Penyertaan Modal Daerah                                                  | 5.1.3.2.1        | 254.298.254.382,00          | 250.000.000.000,00          | 98,31         | 31.087.104.000,00           |
| <b>SISA LEBIH/(KURANG) PEMBIAYAAN ANGGARAN - SILPA/(SIKPA)</b>           | <b>5.1.4</b>     |                             | <b>381.146.712.883,03</b>   |               | <b>993.909.492.620,76</b>   |

*Catatan atas Laporan Keuangan (CALK) merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.*


  
**BUPATI BADUNG**
  
**I WAYAN ADI ARNAWA**