



## Lampiran 1 Laporan Keuangan PDAM 2022-2024

**PERUMDA AIR MINUM TIRTA HITA BULELENG**  
**NERACA**  
**31 Desember 2024**  
**Dengan Angka Perbandingan Untuk Tahun 2023**  
**(Dinyatakan dalam rupiah)**

|                                         | Catatan | 2024                      | 2023                      |
|-----------------------------------------|---------|---------------------------|---------------------------|
| <b>ASET LANCAR</b>                      |         |                           |                           |
| Kas dan Bank                            | 3.1     | 16.479.415.908,76         | 10.417.712.826,96         |
| Investasi Jangka Pendek                 | 3.2     | 5.000.000.000,00          | 5.000.000.000,00          |
| Piutang Air                             | 3.3     | 7.495.615.090,00          | 8.490.880.340,00          |
| Piutang Non Air                         | 3.3     | 41.662.600,00             | 90.471.180,00             |
| Penyisihan Piutang Usaha                | 3.3     | (991.710.637,00)          | (966.171.586,00)          |
| Persediaan                              | 3.4     | 2.365.333.754,08          | 2.206.083.379,98          |
| Pembayaran Dimuka                       | 3.5     | 191.563.950,00            | 112.046.390,00            |
| Uang Muka Pajak                         | 3.5     | 44.687.088,00             | 639.607.000,00            |
| <b>JUMLAH ASET LANCAR</b>               |         | <b>30.626.567.753,84</b>  | <b>25.990.629.530,94</b>  |
| <b>ASET TIDAK LANCAR</b>                |         |                           |                           |
| <b>Penyertaan</b>                       | 3.6     | <b>8.406.022.150,55</b>   | <b>8.406.022.150,55</b>   |
| <b>Aset Tetap:</b>                      |         |                           |                           |
| Harga Perolehan                         | 3.7     | 140.380.114.391,06        | 136.602.851.045,56        |
| Akumulasi Penyusutan                    | 3.7     | (72.940.160.018,16)       | (67.032.356.755,52)       |
| <b>Nilai Buku Aset Tetap</b>            |         | <b>67.439.954.372,90</b>  | <b>69.570.494.290,04</b>  |
| <b>Aset Tetap Pembiayaan:</b>           |         |                           |                           |
| Harga Perolehan                         | 3.8     | 889.996.000,00            | 889.996.000,00            |
| Akumulasi Penyusutan                    | 3.8     | (479.022.020,83)          | (311.856.770,83)          |
| <b>Nilai Buku Aset Tetap Pembiayaan</b> |         | <b>410.973.979,17</b>     | <b>578.139.229,17</b>     |
| <b>Aset Lain-Lain:</b>                  |         |                           |                           |
| Aset Tetap Dalam Penyelesaian           | 3.9     | 72.377.014,90             | 311.243.780,90            |
| Beban Ditangguhkan                      | 3.10    | 36.387.155.377,67         | 31.510.247.408,17         |
| Akumulasi Amortisasi Beban Ditangguhkan |         | (27.879.899.546,33)       | (22.151.777.520,48)       |
| Aset Tak Berwujud                       |         |                           |                           |
| - Nilai Perolehan                       | 3.11    | 930.260.100,00            | 930.260.100,00            |
| - Amortisasi                            | 3.11    | (764.120.885,83)          | (608.442.430,83)          |
| Sewa Jangka Panjang                     | 3.12    | 167.081.113,00            | 189.570.123,00            |
| <b>Jumlah Aset Lain-Lain</b>            |         | <b>8.912.853.173,41</b>   | <b>10.181.101.460,76</b>  |
| <b>JUMLAH ASET TIDAK LANCAR</b>         |         | <b>85.169.803.676,03</b>  | <b>88.735.757.130,52</b>  |
| <b>TOTAL ASET</b>                       |         | <b>115.796.371.429,87</b> | <b>114.726.386.661,46</b> |
| <b>KEWAJIBAN JANGKA PENDEK</b>          |         |                           |                           |
| Utang Usaha                             | 3.13    | 4.992.264.487,50          | 5.337.108.267,50          |
| Utang Non Usaha                         | 3.14    | 1.769.415.927,33          | 1.733.990.798,33          |
| Utang Pajak                             | 3.15    | 627.930.888,00            | 56.986.707,00             |
| Titipan Dana                            | 3.16    | 4.078.562.700,63          | 2.616.080.858,74          |
| <b>JUMLAH KEWAJIBAN JANGKA PENDEK</b>   |         | <b>11.468.174.003,46</b>  | <b>9.744.166.631,57</b>   |
| <b>KEWAJIBAN JANGKA PANJANG</b>         |         |                           |                           |
| Pinjaman Dalam Negeri                   | 3.17    | 698.480.910,67            | 2.375.000.002,67          |
| Utang Leasing                           | 3.18    | 160.242.000,00            | 315.794.000,00            |
| <b>JUMLAH KEWAJIBAN JANGKA PANJANG</b>  |         | <b>858.722.910,67</b>     | <b>2.690.794.002,67</b>   |
| <b>JUMLAH KEWAJIBAN</b>                 |         | <b>12.326.896.914,13</b>  | <b>12.434.960.634,24</b>  |
| <b>EKUITAS</b>                          |         |                           |                           |
| Kekayaan Pemda yang Dipisahkan          | 3.19    | 61.950.554.367,66         | 61.950.554.367,66         |
| Modal Pemerintah Pusat                  | 3.20    | 3.776.050.917,00          | 3.776.050.917,00          |
| Modal Hibah                             | 3.21    | 2.029.810.569,00          | 2.029.810.569,00          |
| Selisih Penilaian Kembali Aktiva Tetap  | 3.22    | 364.175.000,00            | 364.175.000,00            |
| Cadangan                                | 3.23    | 22.604.331.208,25         | 22.266.650.318,50         |
| Laba (Rugi) Tahun Berjalan              | 3.24    | 12.744.552.453,83         | 11.904.184.855,06         |
| <b>Jumlah Ekuitas</b>                   |         | <b>103.469.474.515,74</b> | <b>102.291.426.027,22</b> |
| <b>JUMLAH KEWAJIBAN DAN EKUITAS</b>     |         | <b>115.796.371.429,87</b> | <b>114.726.386.661,46</b> |

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

Direktur Utama,

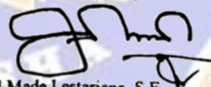
A. I Made Lestariana, S.E.

**PERUMDA AIR MINUM TIRTA HITTA BULELENG**  
**LAPORAN LABA RUGI**  
**31 Desember 2024**  
**Dengan Angka Perbandingan Untuk Tahun 2023**  
**(Dinyatakan dalam rupiah)**

|                                     | <i>Catatan</i> | 2024 (Unaudited)          | 2023 (Audited)            |
|-------------------------------------|----------------|---------------------------|---------------------------|
| <b>PENDAPATAN USAHA</b>             |                |                           |                           |
| - Pendapatan Penjualan Air          | <i>b.4.1</i>   | 82.384.774.850,00         | 75.715.184.650,00         |
| - Pendapatan Penjualan Non Air      | <i>b.4.1</i>   | 8.670.619.165,00          | 8.002.372.473,00          |
| <b>Jumlah Pendapatan Usaha</b>      |                | <b>91.055.394.015,00</b>  | <b>83.717.557.123,00</b>  |
| <b>PENDAPATAN LUAR USAHA</b>        |                |                           |                           |
| - Pendapatan Investasi              | <i>b.4.2</i>   | -                         | 89.391.465,63             |
| - Pendapatan Lain-lain              | <i>b.4.2</i>   | 603.008.694,47            | 722.979.273,89            |
| <b>Jumlah Pendapatan Luar Usaha</b> |                | <b>603.008.694,47</b>     | <b>812.370.739,52</b>     |
| <b>Total Jumlah Pendapatan</b>      |                | <b>91.658.402.709,47</b>  | <b>84.529.927.862,52</b>  |
| <b>BEBAN USAHA</b>                  |                |                           |                           |
| - Beban Pegawai                     | <i>c.4.3</i>   | 25.032.663.097,00         | 24.132.318.655,00         |
| - Beban Pemakaian Bahan Bakar       | <i>c.4.4</i>   | 538.737.500,00            | 565.255.264,00            |
| - Beban Listrik                     | <i>c.4.5</i>   | 14.511.849.884,00         | 13.572.920.377,00         |
| - Beban Pemakaian Bahan Kimia       | <i>c.4.6</i>   | 245.495.730,00            | 230.875.420,00            |
| - Beban Air Baku                    | <i>c.4.7</i>   | 4.866.042.900,00          | 4.375.395.640,00          |
| - Beban Pemeliharaan                | <i>c.4.8</i>   | 7.288.731.868,54          | 5.550.270.718,54          |
| - Beban Sambungan Baru              | <i>c.4.9</i>   | 3.211.863.458,21          | 2.929.245.250,39          |
| - Beban Pemakaian Bahan Pembantu    | <i>c.4.10</i>  | 16.050.990,00             | 20.570.000,00             |
| - Beban Operasional Lainnya         | <i>c.4.11</i>  | 10.539.847.074,25         | 9.891.713.063,50          |
| - Beban Keuangan                    | <i>c.4.12</i>  | 543.591.973,00            | 172.368.927,00            |
| - Beban Penyusutan dan Amortisasi   | <i>c.4.13</i>  | 6.601.921.004,64          | 6.431.035.074,03          |
| - Beban Penyisihan Piutang          | <i>c.4.14</i>  | 456.791.001,00            | 351.531.009,00            |
| - Beban Sewa                        | <i>c.4.15</i>  | 568.764.008,00            | 553.949.417,00            |
| - Beban Lain - lain                 | <i>d.4.16</i>  | 32.877.290,00             | 117.841.620,00            |
| <b>Jumlah Beban</b>                 |                | <b>74.455.227.778,64</b>  | <b>68.895.290.435,46</b>  |
| <b>LABA SEBELUM PAJAK</b>           |                | <b>17.203.174.930,83</b>  | <b>15.634.637.427,06</b>  |
| <b>TAKSIRAN BEBAN PPh. BADAN</b>    | <i>g.4.17</i>  | <b>(4.458.622.477,00)</b> | <b>(3.730.452.572,00)</b> |
| <b>LABA SETELAH PAJAK</b>           |                | <b>12.744.552.453,83</b>  | <b>11.904.184.855,06</b>  |

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

Direktur Utama,

  
 I Made Lestariana, S.E.

PERUMDA AIR MINUM  
TIRTA HITA KABUPATEN BULELENG  
LAPORAN LABA RUGI  
PER 31 DESEMBER 2023 DAN 2022 (Audited)  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

|                                            | Catatan    | 2023                      | 2022 (Audited)            |
|--------------------------------------------|------------|---------------------------|---------------------------|
| <b>PENDAPATAN USAHA</b>                    |            |                           |                           |
| Pendapatan Penjualan Air                   | 2.2, 4.1a  | 75.715.184.650,00         | 66.412.274.260,00         |
| Pendapatan Non Air                         | 2.2, 4.1b  | 8.002.372.473,00          | 7.556.384.358,00          |
| <b>JUMLAH PENDAPATAN</b>                   |            | <b>83.717.557.123,00</b>  | <b>73.968.658.618,00</b>  |
| <b>BEBAN OPERASIONAL</b>                   |            |                           |                           |
| Beban Pegawai                              | 2.3, 4.2   | 24.132.318.655,00         | 22.071.359.599,00         |
| Beban Bahan Bakar                          | 2.3, 4.3   | 565.255.264,00            | 544.126.044,00            |
| Beban Listrik                              | 2.3, 4.4   | 13.572.920.377,00         | 13.084.729.256,00         |
| Beban Pemakaian Bahan Kimia                | 2.3, 4.5   | 230.875.420,00            | 293.829.300,00            |
| Beban Air Baku                             | 2.3, 4.6   | 4.375.395.640,00          | 2.849.949.978,00          |
| Beban Pemeliharaan                         | 2.3, 4.7   | 5.550.270.718,54          | 3.677.293.834,17          |
| Beban Sambungan Baru                       | 2.3, 4.8   | 2.929.245.250,39          | 1.340.360.099,56          |
| Beban Pemakaian Bahan Pembantu             | 2.3, 4.9   | 20.570.000,00             | 13.585.980,00             |
| Beban Operasional Lainnya                  | 2.3, 4.10  | 9.891.713.063,50          | 9.581.942.494,00          |
| Beban Keuangan                             | 2.3, 4.11  | 172.368.927,00            | 1.008.500,00              |
| Beban Penyusutan dan Amortisasi            | 2.3, 4.12  | 6.431.035.074,03          | 5.954.377.010,71          |
| Beban Penyisihan                           | 2.3, 4.13  | 351.531.009,00            | 292.715.422,00            |
| Beban Sewa                                 | 2.3, 4.14  | 553.949.417,00            | 446.554.000,00            |
| <b>JUMLAH BEBAN OPERASIONAL</b>            |            | <b>68.777.448.815,46</b>  | <b>60.151.831.517,44</b>  |
| <b>PENDAPATAN (BEBAN) LAIN-LAIN</b>        |            |                           |                           |
| Pendapatan Lain-Lain                       | 4.15a      | 812.370.739,52            | 776.005.963,74            |
| Beban Lain-Lain                            | 4.15b      | (117.841.620,00)          | (99.836.170,00)           |
| <b>JUMLAH PENDAPATAN (BEBAN) LAIN-LAIN</b> |            | <b>694.529.119,52</b>     | <b>676.169.793,74</b>     |
| <b>ABA (RUGI) SEBELUM PAJAK</b>            |            |                           |                           |
|                                            |            | <b>15.634.637.427,06</b>  | <b>14.492.996.894,30</b>  |
| <b>AKSIRAN BEBAN PPh BADAN</b>             | 2.12, 4.16 | <b>(3.730.452.572,00)</b> | <b>(3.428.479.560,00)</b> |
| <b>ABA (RUGI) SETELAH PAJAK</b>            |            | <b>11.904.184.855,06</b>  | <b>11.064.517.334,30</b>  |

*Lihat Catatan Atas Laporan Keuangan Yang Merupakan Bagian Yang Tidak  
Terpisahkan Dari Laporan Keuangan Secara Keseluruhan*

Singaraja, 15 Maret 2024  
Atas Nama Mewakili Manajemen

  
**Made Lesmana, S.E**  
 Direktur Utama

PERUMDA AIR MINUM  
TIRTA HITI KABUPATEN BULELENG  
LAPORAN POSISI KEUANGAN  
PER 31 DESEMBER 2023 DAN 2022 (Audited)  
(Dianjurkan dalam Rupiah, kecuali dinyatakan lain)

|                                         | Catatan        | 2023                      | 2022 (Audited)            |
|-----------------------------------------|----------------|---------------------------|---------------------------|
| <b>ASET</b>                             |                |                           |                           |
| <b>ASET LANCAR</b>                      |                |                           | 12.193.857.858,07         |
| Kas dan Setara Kas                      | 3.1            | 10.417.712.826,96         | -                         |
| Investasi Jangka Pendek                 | 3.2            | 5.000.000.000,00          | 7.316.360.310,00          |
| Piutang Usaha                           | 2.4, 3.3       | 7.615.179.934,00          | 1.305.768.727,48          |
| Persediaan                              | 2.5, 3.4       | 2.206.083.379,98          | 4.117.539.608,00          |
| Pembayaran Dimuka                       | 2.12, 3.5      | 751.653.390,00            | 24.933.526.503,55         |
| <b>JUMLAH ASET LANCAR</b>               |                | <b>25.990.629.530,94</b>  | <b>24.933.526.503,55</b>  |
| <b>ASET TIDAK LANCAR</b>                |                |                           | <b>8.316.630.684,92</b>   |
| <b>Penyertaan</b>                       | 2.7, 2.11, 3.6 | <b>8.406.022.150,55</b>   | <b>8.316.630.684,92</b>   |
| <b>Aset Tetap</b>                       |                |                           | 126.752.020.299,06        |
| Harga Perolehan                         | 2.6, 2.8, 3.7  | 136.602.851.045,56        | (60.865.013.093,38)       |
| Akumulasi Penyusutan                    | 2.8, 3.7       | (67.032.356.755,52)       | 65.887.007.205,68         |
| Nilai Buku Aset Tetap                   |                | <b>69.570.494.290,04</b>  |                           |
| <b>Aset Tetap Pembiayaan</b>            |                |                           | 447.326.000,00            |
| Harga Perolehan                         | 3.8            | 889.996.000,00            | (167.747.250,00)          |
| Akumulasi Penyusutan                    | 3.8            | (311.856.770,83)          | 279.578.750,00            |
| Nilai Buku Aset Tetap Pembiayaan        |                | <b>578.139.229,17</b>     |                           |
| <b>Aset Lain-Lain</b>                   | 2.8, 3.9       | <b>311.243.780,90</b>     | <b>167.008.653,40</b>     |
| Aset Tetap Dalam Penyelesaian           | 3.10           | 189.570.123,00            | 180.072.500,00            |
| Sewa Dibayar Dimuka                     | 3.11           | 9.358.469.887,69          | 8.497.259.190,35          |
| Beban Ditangguhkan                      | 2.8, 3.12      | 321.817.669,17            | 165.921.875,00            |
| Aset Tak Berwujud                       |                | <b>10.181.101.460,76</b>  | <b>9.010.262.218,75</b>   |
| Nilai Aset Lain-Lain                    |                | <b>88.735.757.130,52</b>  | <b>83.493.478.859,35</b>  |
| <b>JUMLAH ASET TIDAK LANCAR</b>         |                | <b>114.726.386.661,46</b> | <b>108.427.005.362,90</b> |
| <b>JUMLAH ASET</b>                      |                |                           |                           |
| <b>LIABILITAS DAN EKUITAS</b>           |                |                           |                           |
| <b>LIABILITAS JANGKA PENDEK</b>         |                |                           | 3.580.933.040,00          |
| Utang Usaha                             | 3.13           | 5.337.108.267,50          | 39.586.650,00             |
| Utang Non Usaha                         | 3.14           | 1.733.990.798,33          | 53.929.278,00             |
| Utang Pajak                             | 3.15           | 56.986.707,00             | 3.619.733.111,74          |
| Titipan Dana                            | 3.16           | 2.616.080.858,74          | 7.294.182.079,74          |
| <b>JUMLAH LIABILITAS JANGKA PENDEK</b>  |                | <b>9.744.166.631,57</b>   |                           |
| <b>LIABILITAS JANGKA PANJANG</b>        |                |                           | 144.296.000,00            |
| Utang Jangka Panjang                    | 2.9, 3.17      | 2.690.794.002,67          | 144.296.000,00            |
| <b>JUMLAH LIABILITAS JANGKA PANJANG</b> |                | <b>2.690.794.002,67</b>   |                           |
| <b>JUMLAH LIABILITAS</b>                |                | <b>12.434.960.634,24</b>  | <b>7.438.478.079,74</b>   |
| <b>EKUITAS</b>                          |                |                           |                           |
| Kekayaan PEMDA yang Dipisahkan          | 1.3, 3.18      | 61.950.554.367,66         | 61.950.554.367,66         |
| Modal Pemerintah Pusat                  | 1.3, 3.19      | 3.776.050.917,00          | 3.776.050.917,00          |
| Modal Hibah                             | 1.3, 3.20      | 2.029.810.569,00          | 2.029.810.569,00          |
| Penilaian Kembali Aset Tetap            | 1.3, 3.21      | 364.175.000,00            | 364.175.000,00            |
| Cadangan                                | 3.22           | 22.266.650.318,50         | 21.803.419.095,20         |
| Laba (Rugi) Tahun Berjalan              | 3.23           | 11.904.184.855,06         | 11.064.517.334,30         |
| <b>JUMLAH EKUITAS</b>                   |                | <b>102.291.426.027,22</b> | <b>100.988.527.283,16</b> |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b>    |                | <b>114.726.386.661,46</b> | <b>108.427.005.362,90</b> |

Lihat Catatan Atas Laporan Keuangan Yang Merupakan Bagian Yang Tidak  
Terpisahkan Dari Laporan Keuangan Secara Keseluruhan

Banyuwangi, 13 Maret 2024  
Nama Mewakil Manajemen

## Lampiran 2 Perhitungan Rasio Keuangan

### Rasio Likuiditas

Book1 - Excel (Product Activation Failed)

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Calibri 11 A A Wrap Text General

Font Alignment Number Styles Cells Editing

UPDATES AVAILABLE Updates for Office are ready to be installed, but first we need to close some apps. Update now

A35 Net Profit Margin

| Perhitungan Rasio Keuangan Likuiditas |                |                |       |  |
|---------------------------------------|----------------|----------------|-------|--|
| Tahun 2022-2024                       |                |                |       |  |
| Current Ratio                         |                |                |       |  |
| Tahun                                 | Aktiva Lancar  | Hutang Lancar  | Rasio |  |
| 2022                                  | 24.933.526.504 | 7.294.182.080  | 3,418 |  |
| 2023                                  | 25.990.629.531 | 9.744.166.632  | 2,667 |  |
| 2024                                  | 30.626.567.753 | 11.468.174.003 | 2,671 |  |

| Perhitungan Rasio Keuangan Likuiditas |                |               |                |       |
|---------------------------------------|----------------|---------------|----------------|-------|
| Tahun 2022-2024                       |                |               |                |       |
| Quick Ratio                           |                |               |                |       |
| Tahun                                 | Aktiva Lancar  | Persediaan    | Hutang Lancar  | Rasio |
| 2022                                  | 24.933.526.504 | 1.305.768.727 | 7.294.182.080  | 3,239 |
| 2023                                  | 25.990.629.531 | 2.206.083.379 | 9.744.166.632  | 2,449 |
| 2024                                  | 30.626.567.753 | 2.365.333.754 | 11.468.174.003 | 2,464 |

Sheet1

Ready Accessibility: Good to go

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11:40 16/05/2025

### Rasio Solvabilitas

Book1 - Excel (Product Activation Failed)

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Font Alignment Number Styles Cells Editing

UPDATES AVAILABLE Updates for Office are ready to be installed, but first we need to close some apps. Update now

A31 2024

| Perhitungan Rasio Keuangan Solvabilitas |                |                 |       |
|-----------------------------------------|----------------|-----------------|-------|
| Tahun 2022-2024                         |                |                 |       |
| Debt Ratio                              |                |                 |       |
| Tahun                                   | Total Hutang   | Total Aktiva    | Rasio |
| 2022                                    | 7.438.478.079  | 108.427.005.362 | 0,069 |
| 2023                                    | 12.434.960.634 | 114.726.386.661 | 0,108 |
| 2024                                    | 12.326.896.194 | 115.796.371.429 | 0,106 |

| Perhitungan Rasio Keuangan Solvabilitas |                |                 |       |
|-----------------------------------------|----------------|-----------------|-------|
| Tahun 2022-2024                         |                |                 |       |
| Debt to Equity Ratio                    |                |                 |       |
| Tahun                                   | Total Hutang   | Total Aktiva    | Rasio |
| 2022                                    | 7.438.478.079  | 100.988.527.283 | 0,074 |
| 2023                                    | 12.434.960.634 | 102.291.426.027 | 0,122 |
| 2024                                    | 12.326.896.194 | 103.469.474.515 | 0,119 |

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## Rasio Profitabilitas

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|    | A                                                | B                  | C                | D            | E | F | G | H | I | J | K | L | M |
|----|--------------------------------------------------|--------------------|------------------|--------------|---|---|---|---|---|---|---|---|---|
| 33 | <b>Perhitungan Rasio Keuangan Profitabilitas</b> |                    |                  |              |   |   |   |   |   |   |   |   |   |
| 34 | <b>Tahun 2022-2024</b>                           |                    |                  |              |   |   |   |   |   |   |   |   |   |
| 35 | <b>Net Profit Margin</b>                         |                    |                  |              |   |   |   |   |   |   |   |   |   |
| 36 | <b>Tahun</b>                                     | <b>Laba Bersih</b> | <b>Penjualan</b> | <b>Rasio</b> |   |   |   |   |   |   |   |   |   |
| 37 | 2022                                             | 11.064.517.334     | 73.968.658.618   | 0,150        |   |   |   |   |   |   |   |   |   |
| 38 | 2023                                             | 11.904.184.855     | 83.717.557.123   | 0,142        |   |   |   |   |   |   |   |   |   |
| 39 | 2024                                             | 127.445.524.533    | 90.055.394.015   | 1,415        |   |   |   |   |   |   |   |   |   |
| 40 |                                                  |                    |                  |              |   |   |   |   |   |   |   |   |   |
| 41 | <b>Perhitungan Rasio Keuangan Profitabilitas</b> |                    |                  |              |   |   |   |   |   |   |   |   |   |
| 42 | <b>Tahun 2022-2024</b>                           |                    |                  |              |   |   |   |   |   |   |   |   |   |
| 43 | <b>Gross Profit Margin</b>                       |                    |                  |              |   |   |   |   |   |   |   |   |   |
| 44 | <b>Tahun</b>                                     | <b>Laba Bersih</b> | <b>Penjualan</b> | <b>Rasio</b> |   |   |   |   |   |   |   |   |   |
| 45 | 2022                                             | 14.492.996.894     | 73.968.658.618   | 0,196        |   |   |   |   |   |   |   |   |   |
| 46 | 2023                                             | 15.634.637.427     | 83.717.557.123   | 0,187        |   |   |   |   |   |   |   |   |   |
| 47 | 2024                                             | 17.203.174.930     | 90.055.394.015   | 0,191        |   |   |   |   |   |   |   |   |   |
| 48 |                                                  |                    |                  |              |   |   |   |   |   |   |   |   |   |

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## Rasio Aktivitas

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|    | A                                           | B                    | C                         | D            | E | F | G | H | I | J | K | L | M |
|----|---------------------------------------------|----------------------|---------------------------|--------------|---|---|---|---|---|---|---|---|---|
| 49 | <b>Perhitungan Rasio Keuangan Aktivitas</b> |                      |                           |              |   |   |   |   |   |   |   |   |   |
| 50 | <b>Tahun 2022-2024</b>                      |                      |                           |              |   |   |   |   |   |   |   |   |   |
| 51 | <b>Fixed Asset Turnover</b>                 |                      |                           |              |   |   |   |   |   |   |   |   |   |
| 52 | <b>Tahun</b>                                | <b>Penjualan Air</b> | <b>Total Aktiva Tetap</b> | <b>Rasio</b> |   |   |   |   |   |   |   |   |   |
| 53 | 2022                                        | 73.968.658.618       | 65.887.007.205            | 1,123        |   |   |   |   |   |   |   |   |   |
| 54 | 2023                                        | 83.717.557.123       | 69.570.494.290            | 1,203        |   |   |   |   |   |   |   |   |   |
| 55 | 2024                                        | 90.055.394.015       | 67.439.954.372            | 1,335        |   |   |   |   |   |   |   |   |   |
| 56 |                                             |                      |                           |              |   |   |   |   |   |   |   |   |   |
| 57 | <b>Perhitungan Rasio Keuangan Aktivitas</b> |                      |                           |              |   |   |   |   |   |   |   |   |   |
| 58 | <b>Tahun 2022-2024</b>                      |                      |                           |              |   |   |   |   |   |   |   |   |   |
| 59 | <b>Total Asset Turnover</b>                 |                      |                           |              |   |   |   |   |   |   |   |   |   |
| 60 | <b>Tahun</b>                                | <b>Penjualan Air</b> | <b>Total Aktiva</b>       | <b>Rasio</b> |   |   |   |   |   |   |   |   |   |
| 61 | 2022                                        | 73.968.658.618       | 108.427.005.362           | 0,682        |   |   |   |   |   |   |   |   |   |
| 62 | 2023                                        | 83.717.557.123       | 114.726.386.661           | 0,730        |   |   |   |   |   |   |   |   |   |
| 63 | 2024                                        | 90.055.394.015       | 115.796.371.429           | 0,778        |   |   |   |   |   |   |   |   |   |
| 64 |                                             |                      |                           |              |   |   |   |   |   |   |   |   |   |

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### Lampiran 3 Perhitungan Kepmendagri No. 47 Tahun 1999

#### Rasio Laba terhadap Aktiva Produktif dan Rasio Laba terhadap Penjualan

| Perhitungan Kepmendagri No 47 tahun 1999 |                    |                    |            |       |
|------------------------------------------|--------------------|--------------------|------------|-------|
| Tahun 2022-2024                          |                    |                    |            |       |
| Rasio Laba Terhadap Aktiva Produktif     |                    |                    |            |       |
| Tahun                                    | Laba Sebelum Pajak | Aktiva Produktif   | Rasio laba | Nilai |
| 2022                                     | 14.492.996.894     | 99.416.743.144     | 14,578     | 5     |
| 2023                                     | 15.634.637.427     | 104.545.285.201    | 14,955     | 5     |
| 2024                                     | 17.203.174.930     | 109.673.827.258    | 15,686     | 5     |
| Perhitungan Kepmendagri No 47 tahun 1999 |                    |                    |            |       |
| Tahun 2022-2024                          |                    |                    |            |       |
| Rasio Laba Terhadap Penjualan            |                    |                    |            |       |
| Tahun                                    | Laba Sebelum Pajak | Pendapatan Operasi | Rasio laba | Nilai |
| 2022                                     | 14.492.996.894     | 73.968.658.618     | 19,593     | 3     |
| 2023                                     | 15.634.637.427     | 83.717.557.123     | 18,675     | 4     |
| 2024                                     | 17.203.174.930     | 91.055.394.015     | 18,893     | 4     |

#### Rasio Aktiva Lancar terhadap Hutang Lancar dan Rasio Hutang Jangka Panjang terhadap Ekuitas

| Perhitungan Kepmendagri No 47 tahun 1999     |                       |                 |            |       |
|----------------------------------------------|-----------------------|-----------------|------------|-------|
| Tahun 2022-2024                              |                       |                 |            |       |
| Rasio Aktiva Lancar terhadap Hutang Lancar   |                       |                 |            |       |
| Tahun                                        | Aktiva Lancar         | Hutang Lancar   | Rasio laba | Nilai |
| 2022                                         | 24.933.526.504        | 7.294.182.080   | 3,418      | 2     |
| 2023                                         | 25.990.629.531        | 9.744.166.632   | 2,667      | 3     |
| 2024                                         | 30.626.567.753        | 11.468.174.003  | 2,671      | 3     |
| Perhitungan Kepmendagri No 47 tahun 1999     |                       |                 |            |       |
| Tahun 2022-2024                              |                       |                 |            |       |
| Rasio Hutang Jangka Panjang terhadap Ekuitas |                       |                 |            |       |
| Tahun                                        | Hutang Jangka Panjang | Ekuitas         | Rasio laba | Nilai |
| 2022                                         | 144.296.000           | 100.988.527.283 | 0,001      | 5     |
| 2023                                         | 2.690.794.003         | 102.291.426.027 | 0,026      | 5     |
| 2024                                         | 858.722.910           | 103.469.474.515 | 0,008      | 5     |

## Rasio Total Aktiva terhadap Total Hutang dan Rasio Biaya Operasi terhadap Pendapatan Operasi

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| Perhitungan Kepmendagri No 47 tahun 1999 |                 |                |            |       |
|------------------------------------------|-----------------|----------------|------------|-------|
| Tahun 2022-2024                          |                 |                |            |       |
| Total Aktiva terhadap Total Hutang       |                 |                |            |       |
| Tahun                                    | Total Aktiva    | Total Hutang   | Rasio laba | Nilai |
| 2022                                     | 108.427.005.363 | 7.438.478.080  | 14,577     | 5     |
| 2023                                     | 114.726.386.661 | 12.434.960.634 | 9,226      | 5     |
| 2024                                     | 115.796.371.429 | 12.326.896.914 | 9,394      | 5     |

| Perhitungan Kepmendagri No 47 tahun 1999        |                     |                          |            |       |
|-------------------------------------------------|---------------------|--------------------------|------------|-------|
| Tahun 2022-2024                                 |                     |                          |            |       |
| Rasio Biaya Operasi terhadap Pendapatan Operasi |                     |                          |            |       |
| Tahun                                           | Total Biaya Operasi | Total Pendapatan Operasi | Rasio laba | Nilai |
| 2022                                            | 60.151.831.517      | 73.968.658.618           | 0,813      | 3     |
| 2023                                            | 68.777.448.815      | 83.717.557.123           | 0,822      | 3     |
| 2024                                            | 74.455.227.788      | 91.055.394.015           | 0,818      | 3     |

Rasio Keuangan **Kepmendagri**

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## Rasio LOSBP terhadap AP+BJT dan Rasio Aktiva terhadap Penjualan Air

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| Perhitungan Kepmendagri No 47 tahun 1999                                                  |                |          |            |       |
|-------------------------------------------------------------------------------------------|----------------|----------|------------|-------|
| Tahun 2022-2024                                                                           |                |          |            |       |
| Rasio Laba operasi Sebelum Biaya Penyusutan terhadap Angsuran Pokok dan Bunga Jatuh Tempo |                |          |            |       |
| Tahun                                                                                     | LOSBP          | AP + BJT | Rasio laba | Nilai |
| 2022                                                                                      | 19.771.204.111 | 0        | 0,000      | 5     |
| 2023                                                                                      | 21.371.143.382 | 0        | 0,000      | 5     |
| 2024                                                                                      | 22.971.082.653 | 0        | 0,000      | 5     |

| Perhitungan Kepmendagri No 47 tahun 1999 |                  |                |            |       |
|------------------------------------------|------------------|----------------|------------|-------|
| Tahun 2022-2024                          |                  |                |            |       |
| Rasio Aktiva terhadap Penjualan Air      |                  |                |            |       |
| Tahun                                    | Aktiva Produktif | Penjualan Air  | Rasio laba | Nilai |
| 2022                                     | 99.416.743.144   | 66.412.274.260 | 1,497      | 5     |
| 2023                                     | 104.545.285.201  | 75.715.184.650 | 1,381      | 5     |
| 2024                                     | 109.673.827.258  | 82.384.774.850 | 1,331      | 5     |

Rasio Keuangan **Kepmendagri**

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## Book1 - Excel (Product Activation Failed)

## Lampiran 4 Hasil Perhitungan Rasio Keuangan

### 1. Rasio Likuiditas

#### a. *Current Ratio*

| Tahun | Aktiva Lancar<br>(Rp) | Hutang Lancar<br>(Rp) | Rasio      |
|-------|-----------------------|-----------------------|------------|
| 2022  | 24.933.526.504        | 7.294.182.080         | 3,42/ 342% |
| 2023  | 25.990.629.531        | 9.744.166.632         | 2,67/ 267% |
| 2024  | 30.626.567.753        | 11.468.174.003        | 2,67/ 267% |

#### b. *Quick Ratio*

| Tahun | Aktiva Lancar<br>(Rp) | Persediaan<br>(Rp) | Hutang Lancar<br>(Rp) | Rasio      |
|-------|-----------------------|--------------------|-----------------------|------------|
| 2022  | 24.933.526.504        | 1.305.768.727      | 7.294.182.080         | 3,24/ 324% |
| 2023  | 25.990.629.531        | 2.206.083.379      | 9.744.166.632         | 2,45/ 245% |
| 2024  | 30.626.567.753        | 2.365.333.754      | 11.468.174.003        | 2,47/ 247% |

### 2. Rasio Solvabilitas

#### a. *Debt ratio*

| Tahun | Total Hutang<br>(Rp) | Total Aktiva<br>(Rp) | Rasio     |
|-------|----------------------|----------------------|-----------|
| 2022  | 7.438.478.079        | 108.427.005.362      | 0,07/ 7%  |
| 2023  | 12.434.960.634       | 114.726.386.661      | 0,10/ 10% |
| 2024  | 12.326.896.194       | 115.796.371.429      | 0,10/ 10% |

#### b. *Debt to equity ratio*

| Tahun | Total Hutang<br>(Rp) | Ekuitas<br>(Rp) | Rasio     |
|-------|----------------------|-----------------|-----------|
| 2022  | 7.438.478.079        | 100.988.527.283 | 0,07/ 7%  |
| 2023  | 12.434.960.634       | 102.291.426.027 | 0,13/ 13% |
| 2024  | 12.326.896.194       | 103.469.474.515 | 0,12/ 12% |

### 3. Rasio Profitabilitas

#### a. *Net profit margin*

| Tahun | Laba Kotor<br>(Rp) | Penjualan<br>(Rp) | Rasio |
|-------|--------------------|-------------------|-------|
|-------|--------------------|-------------------|-------|

|      |                |                |           |
|------|----------------|----------------|-----------|
| 2022 | 11.064.517.334 | 73.968.658.618 | 0,15/ 15% |
| 2023 | 11.904.184.855 | 83.717.557.123 | 0,14/ 14% |
| 2024 | 12.744.552.453 | 90.055.394.015 | 0,14/ 14% |

b. *Gross profit margin*

| Tahun | Laba Kotor<br>(Rp) | Penjualan<br>(Rp) | Rasio     |
|-------|--------------------|-------------------|-----------|
| 2022  | 14.492.996.894     | 73.968.658.618    | 0,19/ 19% |
| 2023  | 15.634.637.427     | 83.717.557.123    | 0,19/ 19% |
| 2024  | 17.203.174.930     | 90.055.394.015    | 0,19/ 19% |

4. Rasio Aktivitas

a. *Fixed asset turnover*

| Tahun | Penjualan Air<br>(Rp) | Total Aktiva<br>Tetap<br>(Rp) | Rasio |
|-------|-----------------------|-------------------------------|-------|
| 2022  | 73.968.658.618        | 65.887.007.205                | 1,12  |
| 2023  | 83.717.557.123        | 69.570.494.290                | 1,25  |
| 2024  | 90.055.394.015        | 67.439.954.372                | 1,34  |

b. *Total asset turnover*

| Tahun | Penjualan<br>(Rp) | Total Aktiva<br>(Rp) | Rasio |
|-------|-------------------|----------------------|-------|
| 2022  | 73.968.658.618    | 108.427.005.362      | 0,68  |
| 2023  | 83.717.557.123    | 114.726.386.661      | 0,73  |
| 2024  | 90.055.394.015    | 115.796.371.429      | 0,78  |

### Lampiran 5 Hasil Perhitungan Kepmendagri No. 47 Tahun 1999

#### 1. Rasio laba terhadap aktiva produktif

| Tahun | Laba sebelum Pajak (Rp) | Aktiva Produktif (Rp) | Rasio Laba | Nilai |
|-------|-------------------------|-----------------------|------------|-------|
| 2022  | 14.492.996.894          | 99.416.743.144        | 14,58%     | 5     |
| 2023  | 15.634.637.427          | 104.545.285.201       | 14,95%     | 5     |
| 2024  | 17.203.174.930          | 109.673.827.258       | 15,68%     | 5     |

#### 2. Rasio laba terhadap penjualan

| Tahun | Laba sebelum Pajak (Rp) | Pendapatan Operasi (Rp) | Rasio Laba | Nilai |
|-------|-------------------------|-------------------------|------------|-------|
| 2022  | 14.492.996.894          | 73.968.658.618          | 19,59%     | 3     |
| 2023  | 15.634.637.427          | 83.717.557.123          | 18,68%     | 4     |
| 2024  | 17.203.174.930          | 91.055.394.015          | 18,89%     | 4     |

#### 3. Rasio aktiva lancar terhadap utang lancar

| Tahun | Aktiva Lanca (Rp) | Hutang Lancar (Rp) | Rasio Laba | Nilai |
|-------|-------------------|--------------------|------------|-------|
| 2022  | 24.933.526.504    | 7.294.182.080      | 3,42       | 2     |
| 2023  | 25.990.629.531    | 9.744.166.632      | 2,67       | 3     |
| 2024  | 30.626.567.753    | 11.468.174.003     | 2,67       | 3     |

#### 4. Rasio utang jangka panjang terhadap total utang

| Tahun | Hutang Jangka Panjang (Rp) | Ekuitas (Rp)    | Rasio Laba | Nilai |
|-------|----------------------------|-----------------|------------|-------|
| 2022  | 144.296.000                | 100.988.527.283 | 0,00       | 5     |
| 2023  | 2.690.794.003              | 102.291.426.027 | 0,03       | 5     |
| 2024  | 858.722.910                | 103.469.474.515 |            | 5     |

#### 5. Rasio total aktiva terhadap total utang

| Tahun | Total Aktiva (Rp) | Total Hutang (Rp) | Rasio Laba | Nilai |
|-------|-------------------|-------------------|------------|-------|
| 2022  | 108.427.005.363   | 7.438.478.080     | 14,58      | 5     |
| 2023  | 114.726.386.661   | 12.434.960.634    | 9,23       | 5     |
| 2024  | 115.796.371.429   | 12.326.896.914    | 9,39       | 5     |

## 6. Rasio biaya operasi terhadap pendapatan operasi

| Tahun | Total Biaya Operasi (Rp) | Total Pendapatan Operasi (Rp) | Rasio Laba | Nilai |
|-------|--------------------------|-------------------------------|------------|-------|
| 2022  | 60.151.831.517           | 73.968.658.618                | 0,81       | 3     |
| 2023  | 68.777.448.815           | 83.717.557.123                | 0,82       | 3     |
| 2024  | 74.455.227.788           | 91.055.394.015                | 0,81       | 3     |

## 7. Rasio laba operasi sebelum biaya penyusutan terhadap angsuran pokok dan bunga jatuh tempo

| Tahun | LOSBP (Rp)     | AP + BJT (Rp) | Rasio Laba | Nilai |
|-------|----------------|---------------|------------|-------|
| 2022  | 19.771.204.111 | 0             | 0          | 5     |
| 2023  | 21.371.143.382 | 0             | 0          | 5     |
| 2024  | 22.971.082.653 | 0             | 0          | 5     |

## 8. Rasio aktiva terhadap penjualan air

| Tahun | Aktiva produktif (Rp) | Penjualan Air (Rp) | Rasio Laba | Nilai |
|-------|-----------------------|--------------------|------------|-------|
| 2022  | 99.416.743.144        | 66.412.274.260     | 1,50       | 5     |
| 2023  | 104.545.285.201       | 75.715.184.650     | 1,38       | 5     |
| 2024  | 109.673.827.258       | 82.384.774.850     | 1,33       | 5     |

## 9. Jangka waktu penagihan piutang

| Tahun | Piutang Usaha (Rp) | Jumlah Penjualan Perhari (Rp) | Rasio Laba | Nilai |
|-------|--------------------|-------------------------------|------------|-------|
| 2022  | 7.316.360.310      | 205.468.496                   | 35,61      | 5     |
| 2023  | 7.615.17.934       | 232.548.770                   | 32,75      | 5     |
| 2024  | 7.844.580.980      | 259.269.044                   | 30,22      | 5     |

## 10. Efektivitas penagihan

| Tahun | Rekening Tertagih (Rp) | Penjualan Air (Rp) | Rasio Laba | Nilai |
|-------|------------------------|--------------------|------------|-------|
| 2022  | 59.501.948.650         | 66.412.274.260     | 89,59%     | 4     |
| 2023  | 68.319.951.100         | 75.715.184.650     | 90,23%     | 5     |
| 2024  | 77.137.917.550         | 82.384.774.850     | 93,63%     | 5     |

## Lampiran 6 Peraturan Kepmendagri No. 47 tahun 1999

Peraturan dan Peraturan Indikator Kinerja Pemerintah Kabupaten Baku No. 47 Tahun 1999  
Tahun Buku 2023 dan 2022

| NO.                          | INDIKATOR                                                                                                                                                                   | RUMUS                                                      | Tahun Buku 2023      |        | Tahun Buku 2022      |       |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|----------------------|--------|----------------------|-------|
|                              |                                                                                                                                                                             |                                                            | Penilaian            | Bobot  | Penilaian            | Bobot |
| I.                           | ASPEK KEUANGAN                                                                                                                                                              |                                                            |                      |        |                      |       |
| 1a                           | Rasio Laba terhadap Aktiva Produktif<br>(Laba Sebelum Pajak)<br>(Aktiva Produktif)                                                                                          | $X = \frac{104.545.285.201}{104.545.285.201} \times 100\%$ | 15.634.637.427       | X 100% | 14.95%               | 5     |
| 1b                           | Peningkatan Rasio Laba terhadap Aktiva Produktif dibanding Tahun Lalu<br>(Rasio Laba terhadap Aktiva Produktif Tahun Ini)<br>(Laba Sebelum Pajak)<br>(Pendapatan Operasi)   | $X = \frac{15.634.637.427}{83.717.557.123} \times 100\%$   | 14.95% - 14.58%      | 0.38%  | 1                    | 1     |
| 2a                           | Rasio Laba terhadap Penjualan<br>(Rasio Laba terhadap Penjualan Tahun Ini)                                                                                                  | $X = \frac{18.68\%}{19.59\%}$                              | 18.68% - 19.59%      | -0.92% | 1                    | 1     |
| 2b                           | Peningkatan Rasio Laba terhadap Penjualan dibanding Tahun Lalu<br>(Rasio Laba terhadap Penjualan Tahun Ini)                                                                 | $X = \frac{19.59\%}{20.44\%}$                              | 19.59% - 20.44%      | -0.85% | 1                    | 1     |
| 3                            | Rasio Aktiva Lancar terhadap Hutang Lancar<br>(Aktiva Lancar)<br>(Hutang Lancar)                                                                                            | $X = \frac{25.990.629.531}{9.744.166.632}$                 | 2.67                 | 3      | 3.42                 | 1     |
| 4                            | Rasio Hutang Jangka Panjang terhadap Ekstas<br>(Hutang Jangka Panjang)<br>(Ekstas)                                                                                          | $X = \frac{2.690.794.003}{102.291.426.027}$                | 0.03                 | 5      | 0.00                 | 5     |
| 5                            | Rasio Total Aktiva terhadap Total Hutang<br>(Total Aktiva)<br>(Total Hutang)                                                                                                | $X = \frac{114.726.386.661}{12.434.960.634}$               | 9.23                 | 5      | 14.58                | 5     |
| 6                            | Rasio Biaya Operasi terhadap Pendapatan Operasi<br>(Total Biaya Operasi)<br>(Total Pendapatan Operasi)                                                                      | $X = \frac{68.777.448.815}{83.717.557.123}$                | 0.82                 | 3      | 0.81                 | 3     |
| 7                            | Rasio Laba Operasi sebelum Biaya Pemusatan terhadap Anggaran Pokok dan Bunga Jatuh Tempo.<br>(Laba Operasi sebelum Biaya Pemusatan)<br>(Anggaran Pokok + Bunga Jatuh Tempo) | $X = \frac{21.371.143.382}{0}$                             | ~                    | 5      | ~                    | 5     |
| 8                            | Rasio Aktiva Produktif terhadap Penjualan Air<br>(Aktiva Produktif)<br>(Penjualan Air)                                                                                      | $X = \frac{104.545.285.201}{75.715.184.650}$               | 1.38                 | 5      | 1.50                 | 5     |
| 9                            | Jangka Waktu Penagihan Putang<br>(Jumlah Penjualan per Hari)<br>(Rekening Tertang)                                                                                          | $X = \frac{232.548.770}{68.319.951.100}$                   | 32.75                | 5      | 35.61                | 5     |
| 10                           | Efektifitas Penagihan<br>(Penjualan Air)                                                                                                                                    | $X = \frac{75.715.184.650}{66.412.274.260}$                | 90.23%               | 5      | 89.59%               | 4     |
| Jumlah Nilai yang Diperoleh  |                                                                                                                                                                             |                                                            | 47                   |        | 44                   |       |
| Nilai Kinerja Aspek Keuangan |                                                                                                                                                                             |                                                            | 47 / 60 X 45 = 35,25 |        | 44 / 60 X 45 = 33,00 |       |

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## RIWAYAT HIDUP



Ketut Sariasih lahir di Banjar pada tanggal 08 Desember 2001. Penulis lahir dari pasangan suami istri Bapak Made Diarsana dan Ibu Ketut Ayu Arianingsih. Penulis berkebangsaan Indonesia dan beragama Hindu. Penulis beralamat di Desa Pedawa, Banjar dinas Desa Pedawa, Kecamatan Banjar, Kabupaten Buleleng Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 3 Pedawa dan lulus pada tahun 2015. Kemudian penulis melanjutkan di SMPN 4 Pedawa dan lulus pada tahun 2018. Pada Tahun 2021, penulis lulus dari SMKN 1 Singaraja dengan jurusan Akuntansi Keuangan Lembaga dan melanjutkan ke jenjang Sarjana dengan Jurusan Ekonomi dan Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2025 penulis telah menyelesaikan skripsi yang berjudul "Analisis Kinerja Keuangan Perumda Air Minum Tirta Hita Kabupaten Buleleng (Studi Untuk Periode Tahun 2022-2024)".

