



BUPATI GOWA
PROVINSI SULAWESI SELATAN

PERATURAN BUPATI GOWA
NOMOR 21 TAHUN 2024

TENTANG

PERGESERAN ANGGARAN ANTAR UNIT ORGANISASI, ANTAR KEGIATAN DAN
ANTAR JENIS BELANJA DARI BADAN PENGELOLAAN KEUANGAN DAERAH
KEPADA SATUAN KERJA PERANGKAT DAERAH UNTUK PEMBAYARAN GAJI
DAN TUNJANGAN PEGAWAI PEMERINTAH DENGAN PERJANJIAN KERJA
TAHUN ANGGARAN 2024

DENGAN RAHMAT TUHAN YANG MAHA ESA

BUPATI GOWA,

- Menimbang : a. bahwa berdasarkan Lampiran Huruf D Nomor Urut 1 huruf f dan huruf h Peraturan Menteri Dalam Negeri Nomor 77 Tahun 2020 tentang Pedoman Teknis Pengelolaan Keuangan Daerah, maka Pemerintah Daerah perlu melakukan Pergeseran anggaran antar unit organisasi, antar kegiatan dan antar jenis belanja khususnya Belanja Gaji pada Badan Pengelolaan Keuangan Daerah Kabupaten Gowa kepada:
1. Badan Kepegawaian dan Pengembangan Sumber Daya Manusia Kabupaten Gowa;
 2. Dinas Kesehatan Kabupaten Gowa;
 3. Rumah Sakit Umum Daerah Syekh Yusuf Kabupaten Gowa;
 4. Dinas Pendidikan Kabupaten Gowa;
 5. Badan Perencanaan Pembangunan Daerah Kabupaten Gowa;
 6. Dinas Peternakan dan Perkebunan Kabupaten Gowa;
 7. Dinas Komunikasi, Informatika, Statistik dan Persandian Kabupaten Gowa;
 8. Dinas Tanaman Pangan dan Hortikultura Kabupaten Gowa;
 9. Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Gowa;
 10. Dinas Sosial Kabupaten Gowa;
- untuk Pembayaran Gaji dan Tunjangan Pegawai Pemerintah dengan Perjanjian Kerja Tahun Anggaran 2023;
- b. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a, maka perlu ditetapkan dengan Peraturan Bupati Gowa.
- Mengingat : 1. pasal 18 ayat (6) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;
2. Undang-Undang Nomor 29 Tahun 1959 tentang Pembentukan Daerah Tingkat II di Sulawesi (Lembaran Negara Republik Indonesia Tahun 1959 Nomor 74, Tambahan Lembaran Negara Republik Indonesia Nomor 1822);

3. Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah (Lembaran Negara Republik Indonesia Tahun 2014 Nomor 244, Tambahan Lembaran Negara Republik Indonesia Nomor 5587), sebagaimana telah diubah beberapa kali terakhir dengan Undang-Undang Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang (Lembaran Negara Republik Indonesia Tahun 2023 Nomor 41, Tambahan Lembaran Negara Republik Indonesia Nomor 6856);
4. Peraturan Pemerintah Nomor 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah (Lembaran Negara Republik Indonesia Tahun 2019 Nomor 42, Tambahan Lembaran Negara Republik Indonesia Nomor 6322);
5. Peraturan Menteri Dalam Negeri Nomor 77 Tahun 2020 tentang Pedoman Teknis Pengelolaan Keuangan Daerah (Berita Negara Republik Indonesia Tahun 2020 Nomor 1781);

MEMUTUSKAN :

Menetapkan : **PERATURAN BUPATI GOWA TENTANG PERGESERAN ANGGARAN ANTAR UNIT ORGANISASI, ANTAR KEGIATAN DAN ANTAR JENIS BELANJA DARI BADAN PENGELOLAAN KEUANGAN DAERAH KEPADA SATUAN KERJA PERANGKAT DAERAH UNTUK PEMBAYARAN GAJI DAN TUNJANGAN PEGAWAI PEMERINTAH DENGAN PERJANJIAN KERJA TAHUN ANGGARAN 2023.**

Pasal 1

Pergeseran anggaran tercantum dalam Lampiran Peraturan ini yang merupakan bagian tidak terpisahkan dari Peraturan Bupati ini, akan dimasukkan dalam Peraturan Daerah tentang Perubahan Anggaran Pendapatan dan Belanja Daerah Tahun Anggaran 2024.

Pasal 2

Peraturan Bupati ini mulai berlaku pada tanggal diundangkan.

Agar setiap orang mengetahuinya, memerintahkan pengundangan Peraturan Bupati ini dengan penempatannya dalam Berita Daerah Kabupaten Gowa.

Ditetapkan di Sungguminasa

pada tanggal 30 Juli 2024



ADNAN PURICHTA ICHSAN YL

Diundangkan di Sungguminasa

pada tanggal 30 Juli 2024

di Sekretaris Daerah Kabupaten Gowa,



ABDUL KARIM DANIA

BERITA DAERAH KABUPATEN GOWA TAHUN 2024 NOMOR 21

LAMPIRAN
PERATURAN BUPATI GOWA
NOMOR 21 TAHUN 2024
TENTANG

PERGESERAN ANGGARAN ANTAR UNIT ORGANISASI, ANTAR KEGIATAN
DAN ANTAR JENIS BELANJA DARI BADAN PENGELOLAAN KEUANGAN
DAERAH KEPADA SATUAN KERJA PERANGKAT DAERAH UNTUK
PEMBAYARAN GAJI DAN TUNJANGAN PEGAWAI PEMERINTAH DENGAN
PERJANJIAN KERJA TAHUN ANGGARAN 2023

BELANJA

| Kode Rekening | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|----------------------|--|-------------------|-------------------|-----------------------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 5 | BELANJA DAERAH | 146.363.990.860 | 743.332.764.901 | 0 | |
| 1 | URUSAN PEMERINTAHAN WAJIB YANG BERKAITAN DENGAN | 488.991.202.083 | 404.258.976.990 | 28.394.745.112 | |
| 1.01 | URUSAN PEMERINTAHAN BIDANG PENDIDIKAN | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 1.01.0.00.0.00.01.00 | DINAS PENDIDIKAN | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 1.01.0.00.0.00.01.00 | DINAS PENDIDIKAN | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 1.01.01 | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH KABUPATEN/KOTA | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 1.01.01.2.02 | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 1.01.01.2.02.01 | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 5 1 | BELANJA OPERASI | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 5 1 01 | Belanja Pegawai | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 5 1 01 01 | Belanja Gaji dan Tunjangan ASN | 401.001.649.995 | 313.615.926.298 | 20.741.864.808 | |
| 5 1 01 01 01 | Belanja Gaji Pokok ASN | 190.904.938.263 | 259.206.666.461 | 17.218.320.208 | |
| 5 1 01 01 01 0001 | Belanja Gaji Pokok PNS | 190.904.938.263 | 190.904.938.263 | 0 | |
| | - Gaji Pokok PNS | 190.904.938.263 | 190.904.938.263 | 0 | |
| 5 1 01 01 01 0002 | Belanja Gaji Pokok PPPK | 51.083.307.990 | 68.301.628.198 | 17.218.320.208 | |
| | - Gaji Pokok PPPK | 51.083.307.990 | 68.301.628.198 | 17.218.320.208 | |
| 5 1 01 01 02 | Belanja Tunjangan Keluarga ASN | 20.912.636.783 | 22.045.581.603 | 1.132.944.720 | |
| 5 1 01 01 02 0001 | Belanja Tunjangan Keluarga PNS | 16.743.505.817 | 16.743.505.817 | 0 | |
| | - Belanja Tunjangan Keluarga PNS | 16.743.505.817 | 16.743.505.817 | 0 | |
| 5 1 01 01 02 0002 | Belanja Tunjangan Keluarga PPPK | 4.169.130.966 | 5.302.075.686 | 1.132.944.720 | |
| | - Belanja Tunjangan Keluarga PPPK | 4.169.130.966 | 5.302.075.686 | 1.132.944.720 | |
| 5 1 01 01 03 | Belanja Tunjangan Jabatan ASN | 16.291.538.400 | 16.291.538.400 | 0 | |
| 5 1 01 01 03 0001 | Belanja Tunjangan Jabatan PNS | 16.291.538.400 | 16.291.538.400 | 0 | |
| | - Belanja Tunjangan Fungsional PNS | 16.291.538.400 | 16.291.538.400 | 0 | |
| 5 1 01 01 03 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| 5 1 01 01 04 | Belanja Tunjangan Fungsional ASN | 17.855.194.700 | 19.214.330.700 | 1.559.136.000 | |
| 5 1 01 01 04 0001 | Belanja Tunjangan Fungsional PNS | 17.855.194.700 | 17.855.194.700 | 0 | |

| Kode Rekening | | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|----------------------|---|----|----|----|----|------|--|----------------------|----------------------|-----------------------------|------------|
| 1 | | | | | | | 2 | 3 | 4 | 5 | 6 |
| | | | | | | | - Belanja Tunjangan fungsional PNS | 17.655.194.700 | 17.655.194.700 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | 0002 | Belanja Tunjangan fungsional PPPK | 0 | 1.559.136.000 | 1.559.136.000 | |
| | | | | | | | - Belanja Tunjangan fungsional PPPK | 0 | 1.559.136.000 | 1.559.136.000 | |
| | 5 | 1 | 01 | 01 | 05 | | Belanja Tunjangan fungsional Umum ASN | 6.277.108.512 | 6.633.940.312 | -843.168.200 | |
| | 5 | 1 | 01 | 01 | 05 | 0001 | Belanja Tunjangan fungsional Umum PNS | 643.168.200 | 0 | -843.168.200 | |
| | | | | | | | - Belanja Tunjangan fungsional PNS | 643.168.200 | | -843.168.200 | |
| | 5 | 1 | 01 | 01 | 05 | 0002 | Belanja Tunjangan fungsional PPPK | 5.633.940.312 | 5.633.940.312 | 0 | |
| | | | | | | | - Belanja Tunjangan fungsional PPPK | 5.633.940.312 | 5.633.940.312 | 0 | |
| | 5 | 1 | 01 | 01 | 06 | | Belanja Tunjangan Beras ASN | 12.316.145.117 | 13.146.626.717 | 831.381.600 | |
| | 5 | 1 | 01 | 01 | 06 | 0001 | Belanja Tunjangan Beras PNS | 9.133.142.121 | 9.133.142.121 | 0 | |
| | | | | | | | - Belanja Tunjangan Beras PNS | 9.133.142.121 | | 0 | |
| | 5 | 1 | 01 | 01 | 06 | 0002 | Belanja Tunjangan Beras PPPK | 3.182.002.998 | 4.013.384.596 | 831.381.600 | |
| | | | | | | | - Belanja Tunjangan Beras PPPK | 3.182.002.998 | 4.013.384.596 | 831.381.600 | |
| | 5 | 1 | 01 | 01 | 07 | | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 250.694.992 | 250.694.992 | 0 | |
| | 5 | 1 | 01 | 01 | 07 | 0001 | Belanja Tunjangan PPh/Tunjangan Khusus PNS | 250.694.992 | 250.694.992 | 0 | |
| | | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 250.694.992 | | 0 | |
| | 5 | 1 | 01 | 01 | 07 | 0002 | Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 08 | | Belanja Pembulatan Gaji ASN | 2.838.637 | 2.920.917 | 82.280 | |
| | 5 | 1 | 01 | 01 | 08 | 0001 | Belanja Pembulatan Gaji PNS | 2.392.475 | 2.392.475 | 0 | |
| | | | | | | | - Belanja Pembulatan Gaji PNS | 2.392.475 | | 0 | |
| | 5 | 1 | 01 | 01 | 08 | 0002 | Belanja Pembulatan Gaji PPPK | 448.162 | 528.442 | 82.280 | |
| | | | | | | | - Belanja Pembulatan Gaji PPPK | 448.162 | 528.442 | 82.280 | |
| | 5 | 1 | 01 | 02 | | | Belanja Tambahan Penghasilan ASN | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 01 | 01 | 02 | 01 | | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 01 | 01 | 02 | 01 | 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 1 | 01 | 03 | | | Tambahan Penghasilan berdasarkan Pertimbangan Objektif Lainnya ASN | 132.936.184.000 | 132.936.184.000 | 0 | |
| | 5 | 01 | 01 | 03 | 03 | | Belanja Tunjangan Profesi Guru (TPG) PNSD | 130.800.862.000 | 130.800.862.000 | 0 | |
| | 5 | 01 | 01 | 03 | 03 | 0001 | Belanja TPG PNSD | 130.800.862.000 | 130.800.862.000 | 0 | |
| | | | | | | | - Belanja TPG PNSD | 130.800.862.000 | 130.800.862.000 | 0 | |
| | 5 | 01 | 01 | 03 | 05 | | Belanja Tambahan Penghasilan (Tamsil) Guru PNSD | 2.135.302.000 | 2.135.302.000 | 0 | |
| | 5 | 01 | 01 | 03 | 05 | 0001 | Belanja Tamsil Guru PNSD | 2.135.302.000 | 2.135.302.000 | 0 | |
| | | | | | | | - Belanja Tamsil Guru PNSD | 2.135.302.000 | 2.135.302.000 | 0 | |
| 1.02 | | | | | | | URUSAN PEMERINTAHAN BIDANG KESEHATAN | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |
| 1.02.0.00.0.00.01.00 | | | | | | | DINAS KESEHATAN | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |
| 1.02.0.00.0.00.01.00 | | | | | | | DINAS KESEHATAN | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |
| 1.02.01 | | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH KABUPATEN/KOTA | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |
| 1.02.01.2.02 | | | | | | | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |
| 1.02.01.2.02.01 | | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|---------------|---|---|----|----|----|--|----------------------|----------------------|-----------------------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | | | | | |
| | 5 | 1 | | | | BELANJA OPERASI | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |
| | 5 | 1 | 01 | | | Belanja Pegawai | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji dan Tunjangan ASN | 82.784.773.048 | 87.373.059.272 | 4.588.286.224 | |
| | 5 | 1 | 01 | 01 | 01 | Belanja Gaji Pokok ASN | 57.132.425.128 | 60.892.724.328 | 3.760.299.200 | |
| | 5 | 1 | 01 | 01 | 01 | 0001 Belanja Gaji Pokok PNS | 62.325.481.672 | 52.325.481.672 | 0 | |
| | | | | | | - Gaji Pokok PNS | 52.325.481.672 | 52.325.481.672 | 0 | |
| | 5 | 1 | 01 | 01 | 01 | 0002 Belanja Gaji Pokok PPPK | 4.806.943.456 | 8.587.242.656 | 3.780.299.200 | |
| | | | | | | - Gaji Pokok PPPK | 4.806.943.456 | 8.587.242.656 | 3.780.299.200 | |
| | 5 | 1 | 01 | 01 | 02 | Belanja Tunjangan Keluarga ASN | 4.689.539.687 | 4.951.944.851 | 2a2.405.264 | |
| | 5 | 1 | 01 | 01 | 02 | 0001 Belanja Tunjangan Keluarga PNS | 4.285.261.207 | 4.285.261.207 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 4.285.261.207 | 4.285.261.207 | 0 | |
| | 5 | 1 | 01 | 01 | 02 | 0002 Belanja Tunjangan Keluarga PPPK | 384.278.380 | 666.683.644 | 2a2.405.264 | |
| | | | | | | - Belanja Tunjangan Keluarga PPPK | 384.278.380 | 666.683.644 | 282.405.264 | |
| | 5 | 1 | 01 | 01 | 03 | Belanja Tunjangan Jabatan ASN | 201.924.900 | 201.924.900 | 0 | |
| | 5 | 1 | 01 | 01 | 03 | 0001 Belanja Tunjangan Jabatan PNS | 201.924.900 | 201.924.900 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 201.924.900 | 201.924.900 | 0 | |
| | 5 | 1 | 01 | 01 | 03 | 0002 Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | Belanja Tunjangan Fungsional ASN | 6.687.762.520 | 7.015.992.520 | 32a.240.000 | |
| | 5 | 1 | 01 | 01 | 04 | 0001 Belanja Tunjangan Fungsional PNS | 6.227.444.100 | 6.227.444.100 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 6.227.444.100 | 6.227.444.100 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | 0002 Belanja Tunjangan Fungsional PPPK | 480.308.420 | 788.548.420 | 328.240.000 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 460.308.420 | 788.548.420 | 328.240.000 | |
| | 5 | 1 | 01 | 01 | 05 | Belanja Tunjangan Fungsional Umum ASN | 532.452.600 | 532.452.600 | 0 | |
| | 5 | 1 | 01 | 01 | 05 | 0001 Belanja Tunjangan Fungsional Umum PNS | 532.452.600 | 532.452.600 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 532.452.600 | 532.452.600 | 0 | |
| | 5 | 1 | 01 | 01 | 05 | 0002 Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 06 | Belanja Tunjangan Beras ASN | 3.1137.944.842 | 3.255.204.842 | 217.260.000 | |
| | 5 | 1 | 01 | 01 | 06 | 0001 Belanja Tunjangan Beras PNS | 2.731.488.314 | 2.731.488.314 | 0 | |
| | | | | | | - Belanja Tunjangan Beras PNS | 2.731.488.314 | 2.731.488.314 | 0 | |
| | 5 | 1 | 01 | 01 | 06 | 0002 Belanja Tunjangan Beras PPPK | 306.456.528 | 523.716.528 | 217.260.000 | |
| | | | | | | - Belanja Tunjangan Beras PPPK | 306.456.528 | 523.716.528 | 217.260.000 | |
| | 5 | 1 | 01 | 01 | 07 | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 64.418.161 | 64.418.161 | 0 | |
| | 5 | 1 | 01 | 01 | 07 | 0001 Belanja Tunjangan PPh/Tunjangan Khusus PNS | 64.418.161 | 64.418.161 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 64.418.161 | 64.418.161 | 0 | |
| | 5 | 1 | 01 | 01 | 07 | 0002 Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|----------------------|---|----|----|----|---------|---|-------------------|-------------------|-----------------------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | | | | | |
| | 5 | 1 | 01 | 01 | 08 | Belanja Pembulatan Gaji ASN | 958.588.000 | 958.667.760 | 81.760 | |
| | 5 | 1 | 01 | 01 | 08 0001 | Belanja Pembulatan Gaji PNS | 843.822.000 | 843.822.000 | 0 | |
| | | | | | | - Belanja Pembulatan Gaji PNS | 843.822.000 | 843.822.000 | 0 | |
| | 5 | 1 | 01 | 01 | 08 0002 | Belanja Pembulatan Gaji PPPK | 114.764.000 | 114.845.760 | 81.760 | |
| | | | | | | - Belanja Pembulatan Gaji PPPK | 114.764.000 | 114.845.760 | 81.760 | |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 9.499.729.310 | 9.499.729.310 | 0 | |
| | 5 | 01 | 01 | 02 | 01 | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 9.499.729.310 | 9.499.729.310 | 0 | |
| | 5 | 01 | 01 | 02 | 01 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 9.499.729.310 | 9.499.729.310 | 0 | |
| 1.06 | | | | | | URUSAN PEMERINTAHAN BIDANG SOSIAL | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| 1.06-0.00.0.00.01.00 | | | | | | DINAS SOSIAL | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| 1.06.0.00.0.00.01.00 | | | | | | DINASSOSIAL | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| 1.06.01 | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH KABUPATEN/KOTA | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| 1.06.01.2.02 | | | | | | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| 1.06.01.2.02.01 | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| | 5 | 1 | | | | BELANJA OPERASI | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| | 5 | 1 | 01 | | | Belanja Pegawai | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji dan Tunjangan ASN | 3.205.397.040 | 3.269.991.120 | 64.594.080 | |
| | 5 | 1 | 01 | 01 | 01 | Belanja Gaji Pokok ASN | 1.620.342.882 | 1.671.600.482 | 51.257.600 | |
| | 5 | 1 | 01 | 01 | 01 0001 | Belanja Gaji Pokok PNS | 1.620.342.882 | 1.620.342.882 | 0 | |
| | | | | | | - Gaji Pokok PNS | 1.620.342.882 | 1.620.342.882 | 0 | |
| | 5 | 1 | 01 | 01 | 01 0002 | Belanja Gaji Pokok PPPK | 0 | 51.257.600 | 51.257.600 | |
| | | | | | | - Gaji Pokok PPPK | 0 | 51.257.600 | 51.257.600 | |
| | 5 | 1 | 01 | 01 | 02 | Belanja Tunjangan Keluarga ASN | 117.661.231 | 123.299.567 | 5.638.336 | |
| | 5 | 1 | 01 | 01 | 02 0001 | Belanja Tunjangan Keluarga PNS | 117.661.231 | 117.661.231 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 117.661.231 | 117.661.231 | 0 | |
| | 5 | 1 | 01 | 01 | 02 0002 | Belanja Tunjangan Keluarga PPPK | 0 | 5.638.336 | 5.638.336 | |
| | | | | | | - Belanja Tunjangan Keluarga PPPK | 0 | 5.638.336 | 5.638.336 | |
| | 5 | 1 | 01 | 01 | 03 | Belanja Tunjangan Jabatan ASN | 212.873.100 | 212.873.100 | 0 | |
| | 5 | 1 | 01 | 01 | 03 0001 | Belanja Tunjangan Jabatan PNS | 212.873.100 | 212.873.100 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 212.873.100 | 212.873.100 | 0 | |
| | 5 | 1 | 01 | 01 | 03 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | Belanja Tunjangan Fungsional ASN | 22.667.400 | 27.667.400 | 4.800.000 | |
| | 5 | 1 | 01 | 01 | 04 0001 | Belanja Tunjangan Fungsional PNS | 22.667.400 | 22.667.400 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 22.667.400 | 22.667.400 | 0 | |
| | 5 | 1 | 01 | 01 | 04 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 4.800.000 | 4.800.000 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 4.800.000 | 4.800.000 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tam bah/Berkurang | Keterangan | |
|------------------------|---|----|----|----|---|---|-------------------|-------------------|---------------------------|------------|--|
| 1 | | | | | | 2 | 3 | 4 | 5 | 6 | |
| | 5 | 1 | 01 | 01 | 05 | Belanja Tunjangan Fungsional Umum ASN | 1.126.983.000 | 1.126.983.000 | 0 | | |
| | 5 | 1 | 01 | 01 | 05 0001 | Belanja Tunjangan Fungsional Umum PNS | 1.126.983.000 | 1.126.983.000 | 0 | | |
| | | | | | - Belanja Tunjangan Fungsional PNS | 1.126.983.000 | 1.126.983.000 | 0 | | | |
| | 5 | 1 | 01 | 01 | 05 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | | |
| | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | | | |
| | 5 | 1 | 01 | 01 | 06 | Belanja Tunjangan Beras ASN | 80.403.581 | 83.300.381 | 2.896.800 | | |
| | 5 | 1 | 01 | 01 | 06 0001 | Belanja Tunjangan Beras PNS | 80.403.581 | 80.403.581 | 0 | | |
| | | | | | - Belanja Tunjangan Beras PNS | 80.403.581 | 80.403.581 | 0 | | | |
| | 5 | 1 | 01 | 01 | 06 0002 | Belanja Tunjangan Beras PPPK | 0 | 2.896.800 | 2.896.800 | | |
| | | | | | - Belanja Tunjangan Beras PPPK | 0 | 2.896.800 | 2.896.800 | | | |
| | 5 | 1 | 01 | 01 | 07 | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 3.324.876 | 3.324.876 | 0 | | |
| | 5 | 1 | 01 | 01 | 07 0001 | Belanja Tunjangan PPh/Tunjangan Khusus PNS | 3.324.876 | 3.324.876 | 0 | | |
| | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 3.324.876 | 3.324.876 | 0 | | | |
| | 5 | 1 | 01 | 01 | 07 0002 | Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | | |
| | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | | | |
| | 5 | 1 | 01 | 01 | 08 | Belanja Pembulatan Gaji ASN | 21.141.000 | 21.142.344 | 1.344 | | |
| | 5 | 1 | 01 | 01 | 08 0001 | Belanja Pembulatan Gaji PNS | 21.141.000 | 21.141.000 | 0 | | |
| | | | | | - Belanja Pembulatan Gaji PNS | 21.141.000 | 21.141.000 | 0 | | | |
| | 5 | 1 | 01 | 01 | 08 0002 | Belanja Pembulatan Gaji PPPK | 0 | 1.344 | 1.344 | | |
| | | | | | - Belanja Pembulatan Gaji PPPK | 0 | 1.344 | 1.344 | | | |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 496.152.564 | 496.152.564 | 0 | | |
| | 5 | 01 | 01 | 02 | 01 | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 496.152.564 | 496.152.564 | 0 | | |
| | 5 | 01 | 01 | 02 | 01 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 496.152.564 | 496.152.564 | 0 | | |
| 2 | | | | | | URUSAN PEMERINTAHAN WAJIB YANG TIDAK BERKAITAN DENGAN PELAYANAN DASAR | 336.162.087.202 | 32.429.820.205 | 289.842.704 | | |
| 2.16 | | | | | | URUSAN PEMERINTAHAN BIDANG KOMUNIKASI DAN | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| 2.16.2.20.2.21.04.0000 | | | | | | DINAS KOMUNIKASI, INFORMATIKA, STATISTIK DAN PERSAND | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| 2.16.2.20.2.21.04.0000 | | | | | | DINAS KOMUNIKASI, INFORMATIKA, STATISTIK DAN PERSAND | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| 2.16.01 | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH KABUPATEN/KOTA | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| 2.16.01.2.02 | | | | | | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| 2.16.01.2.02.0001 | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| | 5 | 1 | | | | BELANJA OPERASI | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| | 5 | 1 | 01 | | | Belanja Pegawai | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji dan Tunjangan ASN | 167.425.191.433 | 12.970.242.050 | 166.436.824 | | |
| | 5 | 1 | 01 | 01 | 01 | Belanja Gaji Pokok ASN | 2.159.602.981 | 2.287.746.981 | 128.144.000 | | |
| | 5 | 1 | 01 | 01 | 01 0001 | Belanja Gaji Pokok PNS | 2.159.602.981 | 2.159.602.981 | 0 | | |
| | | | | | | - Gaji Pokok PNS | 2.159.602.981 | 2.159.602.981 | 0 | | |
| | 5 | 1 | 01 | 01 | 01 0002 | Belanja Gaji Pokok PPPK | 0 | 128.144.000 | 128.144.000 | | |
| | | | | | | - Gaji Pokok PPPK | 0 | 128.144.000 | 128.144.000 | | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|---------------|---|----|----|----|------|---|-------------------|-------------------|-----------------------------|------------|
| 1 | | | | | | 2 | 3 | 4 | 5 | 6 |
| 5 | 1 | 01 | 01 | 02 | | Belanja Tunjangan Keluarga ASN | 75409.285 | 95.348.429 | 97.38.944 | |
| 5 | 1 | 01 | 01 | 02 | 0001 | Belanja Tunjangan Keluarga PNS | 175.409.285 | 175.409.285 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 175.409.285 | 175.409.285 | 0 | |
| 5 | 1 | 01 | 01 | 02 | 0002 | Belanja Tunjangan Keluarga PPPK | 0 | 9.738.944 | 9.738.944 | |
| | | | | | | - Belanja Tunjangan Keluarga PPPK | 0 | 9.738.944 | 9.738.944 | |
| 5 | 1 | 01 | 01 | 03 | | Belanja Tunjangan Jabatan ASN | 186.042.300 | 86.042.300 | 0 | |
| 5 | 1 | 01 | 01 | 03 | 0001 | Belanja Tunjangan Jabatan PNS | 186.042.300 | 186.042.300 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 186.042.300 | 186.042.300 | 0 | |
| 5 | 1 | 01 | 01 | 03 | 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| 5 | 1 | 01 | 01 | 04 | | Belanja Tunjangan Fungsional ASN | 112.257.800 | 133.867.800 | 21.600.000 | |
| 5 | 1 | 01 | 01 | 04 | 0001 | Belanja Tunjangan Fungsional PNS | 112.257.800 | 112.257.800 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 112.257.800 | 112.257.800 | 0 | |
| 5 | 1 | 01 | 01 | 04 | 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 21.600.000 | 21.600.000 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 21.600.000 | 21.600.000 | |
| 5 | 1 | 01 | 01 | 05 | | Belanja Tunjangan Fungsional Umum ASN | 1.126.983.000 | 1.126.983.000 | 0 | |
| 5 | 1 | 01 | 01 | 05 | 0001 | Belanja Tunjangan Fungsional Umum PNS | 1,126.983.000 | 1,126.983.000 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 1,126.983.000 | 1,126.983.000 | 0 | |
| 5 | 1 | 01 | 01 | 05 | 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| 5 | 1 | 01 | 01 | 06 | | Belanja Tunjangan Beras ASN | 10.353.988.788 | 10.360.941.108 | 6.952.320 | |
| 5 | 1 | 01 | 01 | 06 | 0001 | Belanja Tunjangan Beras PNS | 10.353.988.788 | 10.353.988.788 | 0 | |
| | | | | | | - Belanja Tunjangan Beras PNS | 10.353.988.788 | 10.353.988.788 | 0 | |
| 5 | 1 | 01 | 01 | 06 | 0002 | Belanja Tunjangan Beras PPPK | 0 | 6.952.320 | 6.952.320 | |
| | | | | | | - Belanja Tunjangan Beras PPPK | 0 | 6.952.320 | 6.952.320 | |
| 5 | 1 | 01 | 01 | 07 | | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 1.334.779.276 | 1.334.779.276 | 0 | |
| 5 | 1 | 01 | 01 | 07 | 0001 | Belanja Tunjangan PPh/Tunjangan Khusus PNS | 1.334.779.276 | 1.334.779.276 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 1.334.779.276 | 1.334.779.276 | 0 | |
| 5 | 1 | 01 | 01 | 07 | 0002 | Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| 5 | 1 | 01 | 01 | 08 | | Belanja Pembulatan Gaji ASN | 2.546.372 | 2.547.932 | 1.560 | |
| 5 | 1 | 01 | 01 | 08 | 0001 | Belanja Pembulatan Gaji PNS | 2.546.372 | 2.546.372 | 0 | |
| | | | | | | - Belanja Pembulatan Gaji PNS | 2.546.372 | 2.546.372 | 0 | |
| 5 | 1 | 01 | 01 | 08 | 0002 | Belanja Pembulatan Gaji PPPK | 0 | 1.560 | 1.560 | |
| | | | | | | - Belanja Pembulatan Gaji PPPK | 0 | 1.560 | 1.560 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|------------------------|---|----|----|----|---------|--|-------------------|-------------------|-----------------------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 01 | 01 | 02 | 01 | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 01 | 01 | 02 | 01 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 1 | 01 | 03 | | Tambahan Penghasilan berdasarkan Pertimbangan Objektif Lainnya ASN | 148.518.191.040 | 148.518.191.040 | 0 | |
| | 5 | 01 | 01 | 03 | 03 | Belanja Tunjangan Profesi Guru (TPG) PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | 5 | 01 | 01 | 03 | 03 0001 | Belanja TPG PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | | | | | | - Belanja TPG PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | 5 | 01 | 01 | 03 | 05 | Belanja Tambahan Penghasilan (Tamsil) Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| | 5 | 01 | 01 | 03 | 05 0001 | Belanja Tamsil Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| | | | | | | - Belanja Tamsil Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 757.744.115 | 757.744.115 | 0 | |
| | 5 | 01 | 01 | 02 | 01 | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 757.744.115 | 757.744.115 | 0 | |
| | 5 | 01 | 01 | 02 | 01 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 757.744.115 | 757.744.115 | 0 | |
| 2.18.0.00.0.00.23.0000 | | | | | | DINAS PENANAMAN MODAL DAN PELAYANAN TERPADU SATU | 168.738.895.789 | 19.459.578.155 | 123.205.880 | |
| 2.18.01 | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH K | 168.738.895.789 | 19.459.578.155 | 123.205.880 | |
| 2.18.01.2.0.2 | | | | | | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 168.738.895.789 | 19.459.578.155 | 123.205.880 | |
| 2.18.01.2.0.2.0001 | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 168.738.895.789 | 19.459.578.155 | 123.205.880 | |
| | 5 | 1 | | | | BELANJA OPERASI | 168.738.895.789 | 19.459.578.155 | 123.205.880 | |
| | 5 | 1 | 01 | | | Belanja Pegawai | 168.738.895.789 | 19.459.578.155 | 123.205.880 | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji dan Tunjangan ASN | 168.738.895.789 | 19.459.578.155 | 123.205.880 | |
| | 5 | 1 | 01 | 01 | 01 | Belanja Gaji Pokok ASN | 1.485.300.760 | 1.587.815.960 | 102.515.200 | |
| | 5 | 1 | 01 | 01 | 01 0001 | Belanja Gaji Pokok PNS | 1.485.300.760 | 1.485.300.760 | 0 | |
| | | | | | | - Gaji Pokok PNS | 1.485.300.760 | 1.485.300.760 | 0 | |
| | 5 | 1 | 01 | 01 | 01 0002 | Belanja Gaji Pokok PPPK | 0 | 102.515.200 | 102.515.200 | |
| | | | | | | - Gaji Pokok PPPK | 0 | 102.515.200 | 102.515.200 | |
| | 5 | 1 | 01 | 01 | 02 | Belanja Tunjangan Keluarga ASN | 110.980.115 | 111.492.891 | 512.576 | |
| | 5 | 1 | 01 | 01 | 02 0001 | Belanja Tunjangan Keluarga PNS | 110.980.115 | 110.980.115 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 110.980.115 | 110.980.115 | 0 | |
| | 5 | 1 | 01 | 01 | 02 0002 | Belanja Tunjangan Keluarga PPPK | 0 | 512.576 | 512.576 | |
| | | | | | | - Belanja Tunjangan Keluarga PPPK | 0 | 512.576 | 512.576 | |
| | 5 | 1 | 01 | 01 | 03 | Belanja Tunjangan Jabatan ASN | 202.695.900 | 202.695.900 | 0 | |
| | 5 | 1 | 01 | 01 | 03 0001 | Belanja Tunjangan Jabatan PNS | 202.695.900 | 202.695.900 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 202.695.900 | 202.695.900 | 0 | |
| | 5 | 1 | 01 | 01 | 03 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | Belanja Tunjangan Fungsional ASN | 17.655.194.700 | 17.672.474.700 | 17.280.000 | |
| | 5 | 1 | 01 | 01 | 04 0001 | Belanja Tunjangan Fungsional PNS | 17.655.194.700 | 17.655.194.700 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 17.655.194.700 | 17.655.194.700 | 0 | |
| | 5 | 1 | 01 | 01 | 04 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 17.280.000 | 17.280.000 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 17.280.000 | 17.280.000 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|------------------------|---|----|----|----|---------|--|-------------------|-------------------|-----------------------------|------------|
| 1 | | | | | | 2 | 3 | 4 | 5 | 6 |
| | 5 | 1 | 01 | 01 | 05 | Belanja Tunjangan Fungsional Umum ASN | 22.821.600 | 22.821.600 | 0 | |
| | 5 | 1 | 01 | 01 | 05 0001 | Belanja Tunjangan Fungsional Umum PNS | 22.821.600 | 22.821.600 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 22.821.600 | 22.821.600 | 0 | |
| | 5 | 1 | 01 | 01 | 05 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 06 | Belanja Tunjangan Beras ASN | 68.119.700 | 71.016.500 | 2.896.800 | |
| | 5 | 1 | 01 | 01 | 06 0001 | Belanja Tunjangan Beras PNS | 68.119.700 | 68.119.700 | 0 | |
| | | | | | | - Belanja Tunjangan Beras PNS | 68.119.700 | 68.119.700 | 0 | |
| | 5 | 1 | 01 | 01 | 06 0002 | Belanja Tunjangan Beras PPPK | 0 | 2.896.800 | 2.896.800 | |
| | | | | | | - Belanja Tunjangan Beras PPPK | 0 | 2.896.800 | 2.896.800 | |
| | 5 | 1 | 01 | 01 | 07 | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 2.507.616 | 2.507.616 | 0 | |
| | 5 | 1 | 01 | 01 | 07 0001 | Belanja Tunjangan PPh/Tunjangan Khusus PNS | 2.507.616 | 2.507.616 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 2.507.616 | 2.507.616 | 0 | |
| | 5 | 1 | 01 | 01 | 07 0002 | Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 08 | Belanja Pembulatan Gaji ASN | 16.777.000 | 16.778.304 | 1.304 | |
| | 5 | 1 | 01 | 01 | 08 0001 | Belanja Pembulatan Gaji PNS | 16.777.000 | 16.777.000 | 0 | |
| | | | | | | - Belanja Pembulatan Gaji PNS | 16.777.000 | 16.777.000 | 0 | |
| | 5 | 1 | 01 | 01 | 08 0002 | Belanja Pembulatan Gaji PPPK | 0 | 1.304 | 1.304 | |
| | | | | | | - Belanja Pembulatan Gaji PPPK | 0 | 1.304 | 1.304 | |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 654.307.338 | 654.307.338 | 0 | |
| | 5 | 01 | 01 | 02 | 01 | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 654.307.338 | 654.307.338 | 0 | |
| | 5 | 01 | 01 | 02 | 01 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 654.307.338 | 654.307.338 | 0 | |
| | 5 | 1 | 01 | 03 | | Tambahan Penghasilan berdasarkan pertimbangan Objektif | 148.518.191.040 | 148.518.191.040 | 0 | |
| | 5 | 01 | 01 | 03 | 03 | Belanja Tunjangan Profesi Guru (TPG) PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | 5 | 01 | 01 | 03 | 03 0001 | Belanja TPG PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | | | | | | - Belanja TPG PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | 5 | 01 | 01 | 03 | 05 | Belanja Tambahan Penghasilan (Tamsil) Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| | 5 | 01 | 01 | 03 | 05 0001 | Belanja Tamsil Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| | | | | | | - Belanja Tamsil Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| 3 | | | | | | URUSAN PEMERINTAHAN PILIHAN | 189.405.163.828 | 17.279.828.393 | 238.147.448 | |
| 3.27 | | | | | | URUSAN PEMERINTAHAN BIDANG PERTANIAN | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| 3.27.0.00.0.00.04.0000 | | | | | | DINAS PERTANIAN DAN HORTIKULTURA | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| 3.27.0.00.0.00.04.0000 | | | | | | DINAS PERTANIAN DAN HORTIKULTURA | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| 3.27.01 | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH K | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| 3.27.01.2.02 | | | | | | ADMINISTRASI KEUANGAN PRANGKAT DAERAH | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| 3.27.01.2.02.0001 | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| | 5 | 1 | | | | BELANJA OPERASI | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| | 5 | 1 | 01 | | | Belanja Pegawai | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji dan Tunjangan ASN | 164.160.373.033 | 11.966.583.718 | 169.713.368 | |
| | 5 | 1 | 01 | 01 | 01 | Belanja Gaji Pokok ASN | 9661.272.321 | 9.789.416.321 | 128.144.000 | |
| | 5 | 1 | 01 | 01 | 01 0001 | Belanja Gaji Pokok PNS | 7.920.316.533 | 7.920.316.533 | 0 | |
| | | | | | | - Gaji Pokok PNS | 7.920.316.533 | 7.920.316.533 | 0 | |
| | 5 | 1 | 01 | 01 | 01 0002 | Belanja Gaji Pokok PPPK | 1.740.955.788 | 1.869.099.788 | 128.144.000 | |
| | | | | | | - Gaji Pokok PPPK | 1.740.955.788 | 1.869.099.788 | 128.144.000 | |

| Kode Rekening | | | | | | Urutan | Sebelum penambahan | Setelah penambahan | Selisih Tambah/Berkurang | Keterangan |
|---------------|---|----|----|----|------|---|-----------------------|-----------------------|-----------------------------|------------|
| 1 | | | | | | 2 | 3 | 4 | 5 | 6 |
| 5 | 1 | 01 | 01 | 02 | | Belanja Tunjangan Keluarga ASN | 722.490.301 | 733.766.973 | 11.276.672 | |
| 5 | 1 | 01 | 01 | 02 | 0001 | Belanja Tunjangan Keluarga PNS | 574.967.205 | 574.967.205 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 574.967.205 | 574.967.205 | 0 | |
| 5 | 1 | 01 | 01 | 02 | 0002 | Belanja Tunjangan Keluarga PPPK | 147.523.096 | 158.799.768 | 11.276.672 | |
| | | | | | | - Belanja Tunjangan Keluarga PPPK | 147.523.096 | 158.799.768 | 11.276.672 | |
| 5 | 1 | 01 | 01 | 03 | | Belanja Tunjangan Jabatan ASN | 273.782.100 | 273.782.100 | 0 | |
| 5 | 1 | 01 | 01 | 03 | 0001 | Belanja Tunjangan Jabatan PNS | 273.782.100 | 273.782.100 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 273.782.100 | 273.782.100 | 0 | |
| 5 | 1 | 01 | 01 | 03 | 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| 5 | 1 | 01 | 01 | 04 | | Belanja Tunjangan Fungsional ASN | 971.105.680 | 992.705.680 | 21.600.000 | |
| 5 | 1 | 01 | 01 | 04 | 0001 | Belanja Tunjangan Fungsional PNS | 554.194.800 | 554.194.800 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 554.194.800 | 554.194.800 | 0 | |
| 5 | 1 | 01 | 01 | 04 | 0002 | Belanja Tunjangan Fungsional PPPK | 316.910.880 | 338.510.880 | 21.600.000 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 316.910.880 | 338.510.880 | 21.600.000 | |
| 5 | 1 | 01 | 01 | 05 | | Belanja Tunjangan Fungsional Umum ASN | 99.921.600 | 99.921.600 | 0 | |
| 5 | 1 | 01 | 01 | 05 | 0001 | Belanja Tunjangan Fungsional Umum PNS | 99.921.600 | 99.921.600 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 99.921.600 | 99.921.600 | 0 | |
| 5 | 1 | 01 | 01 | 05 | 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| 5 | 1 | 01 | 01 | 06 | | Belanja Tunjangan Beras ASN | 441.275.048 | 449.965.448 | 8.690.400 | |
| 5 | 1 | 01 | 01 | 06 | 0001 | Belanja Tunjangan Beras PNS | 330.548.054 | 330.548.054 | 0 | |
| | | | | | | - Belanja Tunjangan Beras PNS | 330.548.054 | 330.548.054 | 0 | |
| 5 | 1 | 01 | 01 | 06 | 0002 | Belanja Tunjangan Beras PPPK | 110.726.994 | 119.417.394 | 8.690.400 | |
| | | | | | | - Belanja Tunjangan Beras PPPK | 110.726.994 | 119.417.394 | 8.690.400 | |
| 5 | 1 | 01 | 01 | 07 | | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 16.217.352 | 16.217.352 | 0 | |
| 5 | 1 | 01 | 01 | 07 | 0001 | Belanja Tunjangan PPh/Tunjangan Khusus PNS | 16.217.352 | 16.217.352 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 16.217.352 | 16.217.352 | 0 | |
| 5 | 1 | 01 | 01 | 07 | 0002 | Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| 5 | 1 | 01 | 01 | 08 | | Belanja Pembulatan Gaji ASN | 100.727.000 | 100.729.296 | 2.296 | |
| 5 | 1 | 01 | 01 | 08 | 0001 | Belanja Pembulatan Gaji PNS | 68.974.000 | 68.974.000 | 0 | |
| | | | | | | - Belanja Pembulatan Gaji PNS | 68.974.000 | 68.974.000 | 0 | |
| 5 | 1 | 01 | 01 | 08 | 0002 | Belanja Pembulatan Gaji PPPK | 31.753.000 | 31.755.296 | 2.296 | |
| | | | | | | - Belanja Pembulatan Gaji PPPK | 31.753.000 | 31.755.296 | 2.296 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|------------------------|---|----|----|----|---------|--|-------------------|-------------------|--------------------------|------------|
| | | | | | | | 3 | 4 | 5 | 6 |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 01 | 01 | 02 | 01 | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 01 | 01 | 02 | 01 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 3.455.390.591 | 3.455.390.591 | 0 | |
| | 5 | 1 | 01 | 03 | | Tambahan Penghasilan berdasarkan Pertimbangan Objektif | 148.518.191.040 | 148.518.191.040 | 0 | |
| | 5 | 01 | 01 | 03 | 03 | Belanja Tunjangan Profesi Guru (TPG) PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | 5 | 01 | 01 | 03 | 03 0001 | Belanja TPG PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | | | | | | - Belanja TPG PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | 5 | 01 | 01 | 03 | 05 | Belanja Tambahan Penghasilan (Tamsil) Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| | 5 | 01 | 01 | 03 | 05 0001 | Belanja Tamsil Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| | | | | | | - Belanja Tamsil Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| 3.27 | | | | | | URUSAN PEMERINTAHAN BIDANG PERTANIAN | 5.244.810.595 | 5.313.244.875 | 68.434.080 | |
| 3.27.0.00.0.00.05.0000 | | | | | | DINAS PETERNAKAN DAN PERKEBUNAN | 5.244.810.595 | 5.313.244.875 | 68.434.080 | |
| 3.27.0.00.0.00.05.0000 | | | | | | DINAS PETERNAKAN DAN PERKEBUNAN | 5.244.810.595 | 5.313.244.875 | 68.434.080 | |
| 3.27.01 | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH | 5.244.810.595 | 5.313.244.875 | 68.434.080 | |
| 3.27.01.2.02 | | | | | | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 5.244.810.595 | 5.313.244.875 | 68.434.080 | |
| 3.27.01.2.02.0001 | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 5.244.810.595 | 5.313.244.875 | 68.434.080 | |
| | 5 | 1 | | | | BELANI ALOPE PASI | 5.244.810.595 | 5.313.244.875 | 68.434.080 | |
| | 5 | 1 | 01 | | | Belanja Gaji dan Tunjangan ASN | 5.244.810.595 | 5.313.244.875 | 68.434.080 | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji Pokok ASN | 3.212.892.518 | 3.264.150.118 | 51.257.600 | |
| | 5 | 1 | 01 | 01 | 01 0001 | Belanja Gaji Pokok PNS | 2.846.385.510 | 2.846.385.510 | 0 | |
| | | | | | | - Gaji Pokok PNS | 2.846.385.510 | 2.846.385.510 | 0 | |
| | 5 | 1 | 01 | 01 | 01 0002 | Belanja Gaji Pokok PPPK | 366.507.008 | 417.764.608 | 51.257.600 | |
| | | | | | | - Gaji Pokok PPPK | 366.507.008 | 417.764.608 | 51.257.600 | |
| | 5 | 1 | 01 | 01 | 02 | Belanja Tunjangan Keluarga ASN | 275.574.305 | 275.574.305 | 0 | |
| | 5 | 1 | 01 | 01 | 02 0001 | Belanja Tunjangan Keluarga PNS | 275.574.305 | 275.574.305 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 275.574.305 | 275.574.305 | 0 | |
| | 5 | 1 | 01 | 01 | 02 0002 | Belanja Tunjangan Keluarga PPPK | 21.074.728 | 26.713.084 | 5.638.336 | |
| | | | | | | - Belanja Tunjangan Keluarga PPPK | 21.074.728 | 26.713.084 | 5.638.336 | |
| | 5 | 1 | 01 | 01 | 03 | Belanja Tunjangan Jabatan ASN | 186.042.300 | 186.042.300 | 0 | |
| | 5 | 1 | 01 | 01 | 03 0001 | Belanja Tunjangan Jabatan PNS | 186.042.300 | 186.042.300 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 186.042.300 | 186.042.300 | 0 | |
| | 5 | 1 | 01 | 01 | 03 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | Belanja Tunjangan Fungsional ASN | 266.539.000 | 274.897.080 | 8.358.080 | |
| | 5 | 1 | 01 | 01 | 04 0001 | Belanja Tunjangan Fungsional PNS | 199.539.000 | 199.539.000 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 199.539.000 | 199.539.000 | 0 | |
| | 5 | 1 | 01 | 01 | 04 0002 | Belanja Tunjangan Fungsional PPPK | 66.718.080 | 75.358.080 | 8.640.000 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 66.718.080 | 75.358.080 | 8.640.000 | |
| | 5 | 1 | 01 | 01 | 05 | Belanja Tunjangan Fungsional Umum ASN | 46.410.000 | 46.410.000 | 0 | |
| | 5 | 1 | 01 | 01 | 05 0001 | Belanja Tunjangan Fungsional Umum PNS | 46.410.000 | 46.410.000 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 46.410.000 | 46.410.000 | 0 | |
| | 5 | 1 | 01 | 01 | 05 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Saldo Tambah/Berkurang | Keterangan |
|------------------------|---|----|----|----|---------|--|----------------------|----------------------|---------------------------|------------|
| 1 | | | | | | 2 | 3 | 4 | 5 | 6 |
| | 5 | 1 | 01 | 01 | 06 | Belanja Tunjangan Beras ASN | 173.124.065 | 176.020.865 | 2.896.800 | |
| | 5 | 1 | 01 | 01 | 06 0001 | Belanja Tunjangan Beras PNS | 151.873.430 | 151.873.430 | 0 | |
| | | | | | | - Belanja Tunjangan Beras PNS | 151.873.430 | 151.873.430 | 0 | |
| | 5 | 1 | 01 | 01 | 06 0002 | Belanja Tunjangan Beras PPPK | 21.250.835 | 24.147.435 | 2.896.600 | |
| | | | | | | - Belanja Tunjangan Beras PPPK | 21.250.835 | 24.147.435 | 2.896.600 | |
| | 5 | 1 | 01 | 01 | 07 | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 5.237.310 | 5.237.310 | 0 | |
| | 5 | 1 | 01 | 01 | 07 0001 | Belanja Tunjangan PPh/Tunjangan Khusus PNS | 5.237.310 | 5.237.310 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 5.237.310 | 5.237.310 | 0 | |
| | 5 | 1 | 01 | 01 | 07 0002 | Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 08 | Belanja Pembulatan Gaji ASN | 44.552 | 45.896 | 1.344 | |
| | 5 | 1 | 01 | 01 | 08 0001 | Belanja Pembulatan Gaji PNS | 39.378 | 39.378 | 0 | |
| | | | | | | - Belanja Pembulatan Gaji PNS | 39.378 | 39.378 | 0 | |
| | 5 | 1 | 01 | 01 | 08 0002 | Belanja Pembulatan Gaji PPPK | 5.174 | 6.518 | 1.344 | |
| | | | | | | - Belanja Pembulatan Gaji PPPK | 5.174 | 6.518 | 1.344 | |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 1.058.153.737 | 1.058.153.737 | 0 | |
| | 5 | 01 | 01 | 02 | 01 | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 1.058.153.737 | 1.058.153.737 | 0 | |
| | 5 | 01 | 01 | 02 | 01 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 1.058.153.737 | 1.058.153.737 | 0 | |
| 5 | | | | | | UNSUR PENUNJANG URUSAN PEMERINTAHAN | 470.879.899.947 | 289.354.135.613 | -25.922.635.264 | |
| 5.01 | | | | | | PERENCANA | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| 5.01.0.00.0.00.01.0000 | | | | | | BADAN PERENCANAAN PEMBANGUNAN DAERAH | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| 5.01.0.00.0.00.01.0000 | | | | | | BADAN PERENCANAAN PEMBANGUNAN DAERAH | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| 5.01.01 | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH K | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| 5.01.01.2.02 | | | | | | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| 5.01.01.2.02.01 | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| | 5 | 1 | | | | BELANJA OPERASI | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| | 5 | 1 | 01 | | | Belanja Pegawai | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji dan Tunjangan ASN | 2.249.788.878 | 1.612.967.919 | 98.962.504 | |
| | 5 | 1 | 01 | 01 | 01 | Belanja Gaji Pokok ASN | 1.319.190.569 | 1.396.076.969 | 76.886.400 | |
| | 5 | 1 | 01 | 01 | 01 0001 | Belanja Gaji Pokok PNS | 1.319.190.569 | 1.319.190.569 | 0 | |
| | | | | | | - Gaji Pokok PNS | 1.319.190.569 | 1.319.190.569 | 0 | |
| | 5 | 1 | 01 | 01 | 01 0002 | Belanja Gaji Pokok PPPK | 0 | 76.886.400 | 76.886.400 | |
| | | | | | | - Gaji Pokok PPPK | 0 | 76.886.400 | 76.886.400 | |
| | 5 | 1 | 01 | 01 | 02 | Belanja Tunjangan Keluarga ASN | 78.933.901 | 84.572.237 | 5.638.336 | |
| | 5 | 1 | 01 | 01 | 02 0001 | Belanja Tunjangan Keluarga PNS | 78.933.901 | 78.933.901 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 78.933.901 | 78.933.901 | 0 | |
| | 5 | 1 | 01 | 01 | 02 0002 | Belanja Tunjangan Keluarga PPPK | 0 | 5.638.336 | 5.638.336 | |
| | | | | | | - Belanja Tunjangan Keluarga PPPK | 0 | 5.638.336 | 5.638.336 | |

| KodeRekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Salah Tambah/Berkurang | Keterangan | |
|------------------------|---|----|----|----|---------|--|----------------------|----------------------|---------------------------|------------|--|
| 1 | | | | | | 2 | 3 | 4 | 5 | 6 | |
| | 5 | 1 | 01 | 01 | 03 | Belanja Tunjangan Jabatan ASN | 130.838.700 | 130.838.700 | 0 | | |
| | 5 | 1 | 01 | 01 | 03 0001 | Belanja Tunjangan Jabatan PNS | 130.838.700 | 130.838.700 | 0 | | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 130.838.700 | 130.838.700 | 0 | | |
| | 5 | 1 | 01 | 01 | 03 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | | |
| | 5 | 1 | 01 | 01 | 04 | Belanja Tunjangan Fungsional ASN | 58.904.400 | 71.864.400 | 12.960.000 | | |
| | 5 | 1 | 01 | 01 | 04 0001 | Belanja Tunjangan Fungsional PNS | 58.904.400 | 58.904.400 | 0 | | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 58.904.400 | 58.904.400 | 0 | | |
| | 5 | 1 | 01 | 01 | 04 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 12.960.000 | 12.960.000 | | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 12.960.000 | 12.960.000 | | |
| | 5 | 1 | 01 | 01 | 05 | Belanja Tunjangan Fungsional Umum ASN | 22.887.400 | 35.827.400 | 12.960.000 | | |
| | 5 | 1 | 01 | 01 | 05 0001 | Belanja Tunjangan Fungsional Umum PNS | 22.887.400 | 22.887.400 | 0 | | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 22.887.400 | 22.887.400 | 0 | | |
| | 5 | 1 | 01 | 01 | 05 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 12.960.000 | 12.960.000 | | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 12.960.000 | 12.960.000 | | |
| | 5 | 1 | 01 | 01 | 06 | Belanja Tunjangan : Beras ASN | 56.952.536 | 60.428.696 | 3.476.160 | | |
| | 5 | 1 | 01 | 01 | 06 0001 | Belanja Tunjangan Beras PNS | 56.952.536 | 56.952.536 | 0 | | |
| | | | | | | - Belanja Tunjangan Beras PNS | 56.952.536 | 56.952.536 | 0 | | |
| | 5 | 1 | 01 | 01 | 06 0002 | Belanja Tunjangan Beras PPPK | 0 | 3.476.160 | 3.476.160 | | |
| | | | | | | - Belanja Tunjangan Beras PPPK | 0 | 3.476.160 | 3.476.160 | | |
| | 5 | 1 | 01 | 01 | 07 | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 1.303.052 | 1.303.052 | 0 | | |
| | 5 | 1 | 01 | 01 | 07 0001 | Belanja Tunjangan PPh/Tunjangan Khusus PNS | 1.303.052 | 1.303.052 | 0 | | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 1.303.052 | 1.303.052 | 0 | | |
| | 5 | 1 | 01 | 01 | 07 0002 | Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | | |
| | 5 | 1 | 01 | 01 | 08 | Belanja Pembulatan Gaji ASN | 24.009 | 25.817 | 1.808 | | |
| | 5 | 1 | 01 | 01 | 08 0001 | Belanja Pembulatan Gaji PNS | 24.009 | 24.000 | 0 | | |
| | | | | | | - Belanja Pembulatan Gaji PNS | 24.009 | 24.000 | 0 | | |
| | 5 | 1 | 01 | 01 | 08 0002 | Belanja Pembulatan Gaji PPPK | 0 | 1.808 | 1.808 | | |
| | | | | | | - Belanja Pembulatan Gaji PPPK | 0 | 1.808 | 1.808 | | |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 580.974.311 | 580.974.311 | 0 | | |
| | 5 | 01 | 01 | 02 | 01 | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 580.974.311 | 580.974.311 | 0 | | |
| | 5 | 01 | 01 | 02 | 01 0001 | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 580.974.311 | 580.974.311 | 0 | | |
| 5.02 | | | | | | K E U A N G A N | 61.792.833.601 | 35.111.172.401 | -26.356.889.000 | | |
| 5.02.01 | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH | 61.792.833.601 | 35.111.172.401 | -26.356.889.000 | | |
| | | | | | | KABUPATEN GOWA | | | | | |
| 5.02.1.2.02 | | | | | | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 61.792.833.601 | 35.111.172.401 | -26.356.889.000 | | |
| 5.02.0.00.0.00.05.0000 | | | | | | BADAN PENGELOLAAN KEUANGAN DAERAH | 61.792.833.601 | 35.111.172.401 | -26.356.889.000 | | |
| 5.02.1.2.02.02.01 | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 61.792.833.601 | 35.111.172.401 | -26.356.889.000 | | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|---------------|---|---|----|----|----|---|----------------------|----------------------|-----------------------------|------------|
| | | | | | | | | | | |
| | 5 | 1 | | | | BELANJA OPERASI | 61.792.833.601 | 35.111.172.401 | -26.356.689.000 | |
| | 5 | 1 | 01 | | | Belanja Pegawai | 61.792.833.601 | 35.111.172.401 | -26.356.689.000 | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji dan Tunjangan ASN | 61.792.833.601 | 35.111.172.401 | -26.356.689.000 | |
| | 5 | 1 | 01 | 01 | 01 | Belanja Gaji Pokok ASN | 29.484.207.469 | 2.802.546.269 | -26.356.689.000 | |
| | 5 | 1 | 01 | 01 | 01 | 0001 Belanja Gaji Pokok PNS | 3.035.939.017 | 2.710.966.817 | 0 | |
| | | | | | | - Gaji Pokok PNS | 2.710.966.817 | 2.710.966.817 | 0 | |
| | 5 | 1 | 01 | 01 | 01 | 0002 Belanja Gaji Pokok PPPK | 26.448.268.452 | 91.579.452 | -26.356.689.000 | |
| | | | | | | - Gaji Pokok PPPK | 26.448.268.452 | 91.579.452 | -26.356.689.000 | |
| | 5 | 1 | 01 | 01 | 02 | Belanja Tunjangan Keluarga ASN | 307.690.383 | 307.690.383 | 0 | |
| | 5 | 1 | 01 | 01 | 02 | 0001 Belanja Tunjangan Keluarga PNS | 307.690.383 | 307.690.383 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 307.690.383 | 307.690.383 | 0 | |
| | 5 | 1 | 01 | 01 | 03 | Belanja Tunjangan Jabatan ASN | 247.799.500 | 247.799.500 | 0 | |
| | 5 | 1 | 01 | 01 | 03 | 0001 Belanja Tunjangan Jabatan PNS | 247.799.500 | 247.799.500 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 247.799.500 | 247.799.500 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | Belanja Tunjangan Fungsional ASN | 80.741.700 | 80.741.700 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | 0001 Belanja Tunjangan Fungsional PNS | 80.741.700 | 80.741.700 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 80.741.700 | 80.741.700 | 0 | |
| | 5 | 1 | 01 | 01 | 05 | Belanja Tunjangan Fungsional Umum ASN | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 05 | 0001 Belanja Tunjangan Fungsional Umum PNS | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 06 | Belanja Tunjangan Beras ASN | 174.094.783 | 174.094.783 | 0 | |
| | 5 | 1 | 01 | 01 | 06 | 0001 Belanja Tunjangan Beras PNS | 174.094.783 | 174.094.783 | 0 | |
| | | | | | | - Belanja Tunjangan Beras PNS | 174.094.783 | 174.094.783 | 0 | |
| | 5 | 1 | 01 | 01 | 07 | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 1.202.196.438 | 1.202.196.438 | 0 | |
| | 5 | 1 | 01 | 01 | 07 | 0001 Belanja Tunjangan PPh/Tunjangan Khusus PNS | 1.202.196.438 | 1.202.196.438 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 1.202.196.438 | 1.202.196.438 | 0 | |
| | 5 | 1 | 01 | 01 | 08 | Belanja Pembulatan Gaji ASN | 64.031 | 64.031 | 0 | |
| | 5 | 1 | 01 | 01 | 08 | 0001 Belanja Pembulatan Gaji ASN | 64.031 | 64.031 | 0 | |
| | | | | | | - Belanja Pembulatan Gaji PNS (Gaji 13 dan 14) | 64.031 | 64.031 | 0 | |
| | 5 | 1 | 01 | 01 | 09 | Belanja Iuran Jaminan Kesehatan ASN | 24.168.021.814 | 24.168.021.814 | 0 | |
| | 5 | 1 | 01 | 01 | 09 | 0001 Belanja Iuran Jaminan Kesehatan ASN | 24.168.021.814 | 24.168.021.814 | 0 | |
| | | | | | | - Belanja Iuran Jaminan Kesehatan PNS | 24.168.021.814 | 24.168.021.814 | 0 | |
| | 5 | 1 | 01 | 01 | 10 | Belanja Iuran Jaminan Kecelakaan ASN | 1.012.149.777 | 1.012.149.777 | 0 | |
| | 5 | 1 | 01 | 01 | 10 | 0001 Belanja Iuran Jaminan Kecelakaan ASN | 1.012.149.777 | 1.012.149.777 | 0 | |
| | | | | | | - Belanja Iuran Jaminan Kecelakaan PNS | 1.012.149.777 | 1.012.149.777 | 0 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisih Tambah/Berkurang | Keterangan |
|--------------------------|---|---|----|----|---------|--|----------------------|----------------------|-----------------------------|------------|
| 1 | | | | | | 2 | 3 | 4 | 5 | 6 |
| | 5 | 1 | 01 | 01 | 11 | Belanja Iuran Jaminan Kematian ASN | 3.036.449.330 | 3.036.449.330 | 0 | |
| | 5 | 1 | 01 | 01 | 11 0001 | Belanja Iuran Jaminan Kematian ASN | 3.036.449.330 | 3.036.449.330 | 0 | |
| | | | | | | - Belanja Iuran Jaminan Kematian PNS | 3.036.449.330 | 3.036.449.330 | 0 | |
| | 5 | 1 | 01 | 02 | | Belanja Tambahan Penghasilan ASN | 2.079.418.376 | 2.079.418.376 | 0 | |
| | 5 | 1 | 01 | 02 | 01 | Tambahan Penghasilan Berdasarkan Beban Kerja PNS | 2.079.418.376 | 2.079.418.376 | 0 | |
| | 5 | 1 | 01 | 02 | 01 0001 | Tambahan Penghasilan Berdasarkan Beban Kerja PNS | 2.079.418.376 | 2.079.418.376 | 0 | |
| | | | | | | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 2.079.418.376 | 2.079.418.376 | 0 | |
| 5.03 | | | | | | URUSAN KEPGAWAIAAN | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| 5.03.5.04.0.0(1).02.0000 | | | | | | BADAN KEPEGAWAIAAN DAN PENGEMBANGAN SDM | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| 5.03.5.04.0.00.02.0000 | | | | | | BADAN KEPEGAWAIAAN DAN PENGEMBANGAN SDM | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| 5.03.01 | | | | | | PROGRAM PENUNJANG URUSAN PEMERINTAHAN DAERAH K | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| 5.03.01.2.02 | | | | | | ADMINISTRASI KEUANGAN PERANGKAT DAERAH | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| 5.03.01.2.02.01 | | | | | | PENYEDIAAN GAJI DAN TUNJANGAN ASN | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| | 5 | 1 | | | | BELANJA OPERASI | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| | 5 | 1 | 01 | | | Belanja Pegawai | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| | 5 | 1 | 01 | 01 | | Belanja Gaji dan Tunjangan ASN | 406.937.277.468 | 252.639.999.293 | 335.191.232 | |
| | 5 | 1 | 01 | 01 | 01 | Belanja Gaji Pokok ASN | 205.723.381.713 | 205.979.669.713 | 256.288.000 | |
| | 5 | 1 | 01 | 01 | 01 0001 | Belanja Gaji Pokok PNS | 205.723.381.713 | 205.723.381.713 | 0 | |
| | | | | | | - Gaji Pokok PNS | 205.723.381.713 | 205.723.381.713 | 0 | |
| | 5 | 1 | 01 | 01 | 01 0002 | Belanja Gaji Pokok PPPK | 0 | 256.288.000 | 256.288.000 | |
| | | | | | | - Gaji Pokok PPPK | 0 | 256.288.000 | 256.288.000 | |
| | 5 | 1 | 01 | 01 | 02 | Belanja Tunjangan Keluarga ASN | 18.569.696.488 | 18.589.174.376 | 19.477.688 | |
| | 5 | 1 | 01 | 01 | 02 0001 | Belanja Tunjangan Keluarga PNS | 18.569.696.488 | 18.569.696.488 | 0 | |
| | | | | | | - Belanja Tunjangan Keluarga PNS | 18.569.696.488 | 18.569.696.488 | 0 | |
| | 5 | 1 | 01 | 01 | 02 0002 | Belanja Tunjangan Keluarga PPPK | 0 | 19.477.688 | 19.477.688 | |
| | | | | | | - Belanja Tunjangan Keluarga PPPK | 0 | 19.477.688 | 19.477.688 | |
| | 5 | 1 | 01 | 01 | 03 | Belanja Tunjangan Jabatan ASN | 197.125.500 | 197.125.500 | 0 | |
| | 5 | 1 | 01 | 01 | 03 0001 | Belanja Tunjangan Jabatan PNS | 197.125.500 | 197.125.500 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 197.125.500 | 197.125.500 | 0 | |
| | 5 | 1 | 01 | 01 | 03 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | 5 | 1 | 01 | 01 | 04 | Belanja Tunjangan Fungsional ASN | 17.655.194.700 | 17.696.394.700 | 43.200.000 | |
| | 5 | 1 | 01 | 01 | 04 0001 | Belanja Tunjangan Fungsional PNS | 17.655.194.700 | 17.655.194.700 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 17.655.194.700 | 17.655.194.700 | 0 | |
| | 5 | 1 | 01 | 01 | 04 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 43.200.000 | 43.200.000 | |
| | | | | | | - Belanja Tunjangan Fungsional PPPK | 0 | 43.200.000 | 43.200.000 | |

| Kode Rekening | | | | | | Uraian | Sebelum perubahan | Setelah perubahan | Selisi Tambah/Berkurang | Keterangan |
|---------------|----|----|----|---------|---------|--|----------------------|----------------------|----------------------------|------------|
| 1 | | | | | | 2 | 3 | 4 | 5 | 6 |
| 5 | 1 | 0 | 1 | 01 | 05 | Belanja Tunjangan Fungsional Umum ASN | 1.126.983.000 | 1.126.983.000 | 0 | |
| 5 | 1 | 0 | 1 | 01 | 05 0001 | Belanja Tunjangan Fungsional Umum PNS | 1.126.983.000 | 1.126.983.000 | 0 | |
| | | | | | | - Belanja Tunjangan Fungsional PNS | 1.126.983.000 | 1.126.983.000 | 0 | |
| 5 | 1 | 01 | 01 | 05 | 0002 | Belanja Tunjangan Fungsional PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan fungsional PPPK | 0 | 0 | 0 | |
| 5 | 1 | 01 | 01 | 06 | | Belanja Tunjangan Beras ASN | 10.353.988.788 | 10.370.210.868 | 16.222.080 | |
| 5 | 1 | 0 | 1 | 01 | 06 0001 | Belanja Tunjangan Beras PNS | 10.353.988.788 | 10.353.988.788 | 0 | |
| | | | | | | - Belanja Tunjangan Beras PNS | 10.353.988.788 | 10.353.988.788 | 0 | |
| 5 | 1 | 01 | 01 | 06 | 0002 | Belanja Tunjangan Beras PPPK | 0 | 16.222.080 | 16.222.080 | |
| | | | | | | - Belanja Tunjangan Beras PPPK | 0 | 16.222.080 | 16.222.080 | |
| 5 | 1 | 01 | 01 | 07 | | Belanja Tunjangan PPh/Tunjangan Khusus ASN | 1.334.779.276 | 1.334.779.276 | 0 | |
| 5 | 1 | 0 | 1 | 01 | 07 0001 | Belanja Tunjangan PPh/Tunjangan Khusus PNS | 1.334.779.276 | 1.334.779.276 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PNS | 1.334.779.276 | 1.334.779.276 | 0 | |
| 5 | 1 | 0 | 1 | 01 | 07 0002 | Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| | | | | | | - Belanja Tunjangan PPh/Tunjangan Khusus PPPK | 0 | 0 | 0 | |
| 5 | 1 | 01 | 01 | 08 | | Belanja Pembulatan Gaji ASN | 2.546.372 | 2.546.636 | 3.264 | |
| 5 | 1 | 01 | 01 | 08 0001 | | Belanja Pembulatan Gaji PNS | 2.546.372 | 2.546.372 | 0 | |
| | | | | | | - Belanja Pembulatan Gaji PNS | 2.546.372 | 2.546.372 | 0 | |
| 5 | 1 | 01 | 01 | 08 0002 | | Belanja Pembulatan Gaji PPPK | 0 | 3.264 | 3.264 | |
| | | | | | | - Belanja Pembulatan Gaji PPPK | 0 | 3.264 | 3.264 | |
| 5 | 1 | 0 | 1 | 02 | | Belanja Tambahan Penghasilan ASN | 3.455.390.591 | 3.455.390.591 | 0 | |
| 5 | 01 | 01 | 02 | 01 | | Tambahan Penghasilan berdasarkan Beban Kerja ASN | 3.455.390.591 | 3.455.390.591 | 0 | |
| 5 | 01 | 01 | 02 | 01 0001 | | - Tambahan Penghasilan berdasarkan Beban Kerja PNS | 3.455.390.591 | 3.455.390.591 | 0 | |
| 5 | 1 | 01 | 03 | | | Tambahan Penghasilan berdasarkan Pertimbangan Objektif Lainnya ASN | 148.519.191.040 | 148.519.191.040 | 0 | |
| 5 | 01 | 01 | 03 | 03 | | Belanja Tunjangan Profesi Guru (TPG) PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| 5 | 01 | 01 | 03 | 03 0001 | | Belanja TPG PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| | | | | | | - Belanja TPG PNSD | 148.790.441.040 | 148.790.441.040 | 0 | |
| 5 | 01 | 01 | 03 | 05 | | Belanja Tambahan Penghasilan (Tamsil) Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| 5 | 01 | 01 | 03 | 05 0001 | | Belanja Tamsil Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| | | | | | | - Belanja Tamsil Guru PNSD | 1.727.750.000 | 1.727.750.000 | 0 | |
| JUMLAH | | | | | | | 1.463.538.990.860 | 743.332.764.901 | 0 | |

