

LAMPIRAN

Lampiran 1**Data Ukuran Pemerintah Daerah Kabupaten/Kota Provinsi Jawa Tengah****Tahun 2015**

No	Kabupaten/Kota	Total Asset	LN
1	Banjarnegara	3,773,105,046,826.50	28.959
2	Batang	2,125,178,027,710.04	28.385
3	Blora	2,200,545,645,446.73	28.420
4	Boyolali	2,362,547,346,330.43	28.491
5	Brebes	2,504,881,095,295.42	28.549
6	Cilacap	4,101,272,249,790.40	29.042
7	Demak	2,797,430,244,005.91	28.660
8	Grobogan	2,110,181,560,904.25	28.378
9	Karanganyar	2,639,214,244,404.46	28.602
10	Kudus	3,164,989,044,015.03	28.783
11	Pekalongan	2,176,088,770,013.91	28.409
12	Purworejo	1,988,247,880,168.82	28.318
13	Semarang	2,614,285,239,519.03	28.592
14	Sukoharjo	3,551,142,341,578.46	28.898
15	Wonogiri	2,773,957,987,499.53	28.651
16	kota Magelang	2,573,083,505,298.98	28.576
17	Kota Salatiga	1,695,025,718,315.05	28.159
18	Kota Semarang	23,210,940,494,528.00	30.776

Lampiran 2**Data Ukuran Pemerintah Daerah Kabupaten/Kota Provinsi Jawa Tengah****Tahun 2016**

No	Kabupaten/Kota	Total Asset	LN
1	Banjarnegara	3,764,999,667,285.05	28.957
2	Batang	2,340,793,700,281.60	28.482
3	Blora	2,324,010,734,306.97	28.474
4	Boyolali	2,611,631,303,908.85	28.591
5	Brebes	2,792,866,204,610.62	28.658
6	Cilacap	4,019,210,952,135.73	29.022
7	Demak	3,345,653,792,396.33	28.839
8	Grobogan	2,578,827,973,057.33	28.578
9	Karanganyar	2,785,959,656,093.68	28.656
10	Kudus	3,490,967,658,002.16	28.881
11	Pekalongan	2,166,875,317,645.29	28.404
12	Purworejo	2,415,635,223,397.52	28.513
13	Semarang	2,759,751,487,194.45	28.646
14	Sukoharjo	4,110,568,092,019.23	29.045
15	Wonogiri	3,006,724,067,436.47	28.732
16	kota Magelang	2,920,893,548,607.44	28.703
17	Kota Salatiga	2,036,676,185,726.81	28.342
18	Kota Semarang	28,793,140,180,037.00	30.991

Lampiran 3

Data Ukuran Pemerintah Daerah Kabupaten/Kota Provinsi Jawa Tengah Tahun 2017

No	Kabupaten/Kota	Total Asset	LN
1	Banjarnegara	4,126,775,235,841.36	29.049
2	Batang	2,403,414,307,811.48	28.508
3	Blora	2,546,335,226,938.21	28.566
4	Boyolali	2,613,993,025,493.86	28.592
5	Brebes	3,469,695,842,864.11	28.875
6	Cilacap	3,873,602,950,205.30	28.985
7	Demak	4,927,032,170,221.45	29.226
8	Grobogan	2,827,558,507,348.34	28.670
9	Karanganyar	2,916,448,445,711.43	28.701
10	Kudus	4,066,126,399,735.40	29.034
11	Pekalongan	2,469,666,568,415.46	28.535
12	Purworejo	2,588,956,121,375.38	28.582
13	Semarang	3,112,499,506,159.50	28.766
14	Sukoharjo	4,503,212,327,840.72	29.136
15	Wonogiri	3,196,412,795,233.76	28.793
16	kota Magelang	3,579,209,910,129.97	28.906
17	Kota Salatiga	3,034,424,879,879.15	28.741
18	Kota Semarang	30,040,633,244,390.00	31.034

Lampiran 4

**Data Kemakmuran Pemerintah Daerah Kabupaten/Kota Provinsi Jawa
Tengan Tahun 2015**

No	Kabupaten/Kota	Total PAD	LN
1	Banjarnegara	180,561,068,549.00	25.919
2	Batang	179,721,273,967.81	25.915
3	Blora	156,402,924,037.00	25.776
4	Boyolali	260,633,637,928.00	26.286
5	Brebes	301,953,709,817.76	26.434
6	Cilacap	409,845,660,919.17	26.739
7	Demak	254,324,487,512.00	26.262
8	Grobogan	272,718,439,175.00	26.332
9	Karanganyar	255,445,549,750.00	26.266
10	Kudus	255,284,092,547.86	26.266
11	Pekalongan	251,558,970,833.84	26.251
12	Purworejo	233,934,134,286.00	26.178
13	Semarang	278,851,900,617.00	26.354
14	Sukoharjo	313,947,492,011.00	26.472
15	Wonogiri	211,208,601,200.00	26.076
16	Kota Magelang	186,677,410,081.00	25.953
17	Kota Salatiga	167,010,555,173.00	25.841
18	Kota Semarang	1,201,581,778,459.00	27.815

Lampiran 5

**Data Kemakmuran Pemerintah Daerah Kabupaten/Kota Provinsi Jawa
Tengah Tahun 2016**

No	Kabupaten/Kota	Total PAD	LN
1	Banjarnegara	221,048,387,512.00	26.122
2	Batang	209,957,559,449.20	26.070
3	Blora	171,277,522,706.00	25.867
4	Boyolali	292,310,032,226.00	26.401
5	Brebes	339,156,063,168.30	26.550
6	Cilacap	428,598,349,897.42	26.784
7	Demak	287,457,500,571.00	26.384
8	Grobogan	299,211,316,168.00	26.424
9	Karanganyar	301,307,800,956.00	26.431
10	Kudus	279,239,106,717.00	26.355
11	Pekalongan	310,572,581,551.98	26.462
12	Purworejo	255,599,240,424.00	26.267
13	Semarang	318,536,051,176.00	26.487
14	Sukoharjo	363,163,428,162.00	26.618
15	Wonogiri	218,604,854,595.00	26.111
16	Kota Magelang	220,315,848,702.00	26.118
17	Kota Salatiga	203,768,652,017.00	26.040
18	Kota Semarang	1,491,645,900,065.00	28.031

Lampiran 6**Data Kemakmuran Pemerintah Daerah Kabupaten/Kota Provinsi Jawa****Tengah Tahun 2017**

No	Kabupaten/Kota	Total PAD	LN
1	Banjarnegara	297,485,382,003.00	26.419
2	Batang	219,807,128,306.68	26.116
3	Blora	280,042,019,102.00	26.358
4	Boyolali	388,014,897,386.00	26.684
5	Brebes	523,660,773,731.79	26.984
6	Cilacap	648,091,381,095.69	27.197
7	Demak	309,612,407,201.00	26.459
8	Grobogan	440,456,238,668.00	26.811
9	Karanganyar	415,142,563,370.00	26.752
10	Kudus	366,031,203,778.00	26.626
11	Pekalongan	305,394,299,060.77	26.445
12	Purworejo	298,606,494,653.00	26.422
13	Semarang	417,417,848,830.80	26.757
14	Sukoharjo	464,567,409,857.00	26.864
15	Wonogiri	333,840,434,904.91	26.534
16	Kota Magelang	233,557,714,356.00	26.177
17	Kota Salatiga	220,243,361,132.00	26.118
18	Kota Semarang	1,791,886,378,674.00	28.214

Lampiran 7**Data Belanja Daerah Pemerintah Kabupaten/Kota Provinsi Jawa Tengah****Tahun 2015**

No	Kabupaten/Kota	Total Realisasi Belanja	LN
1	Banjarnegara	1,612,219,383,363.00	28.109
2	Batang	1,368,164,748,165.57	27.944
3	Blora	1,666,967,939,618.00	28.142
4	Boyolali	1,832,767,460,541.00	28.237
5	Brebes	2,398,758,517,208.00	28.506
6	Cilacap	2,657,124,478,070.00	28.608
7	Demak	1,791,583,338,768.00	28.214
8	Grobogan	1,979,187,272,646.00	28.314
9	Karanganyar	1,775,944,203,663.00	28.205
10	Kudus	1,706,848,430,748.00	28.166
11	Pekalongan	1,606,482,574,205.97	28.105
12	Purworejo	1,783,917,689,792.00	28.210
13	Semarang	1,669,408,310,158.47	28.143
14	Sukoharjo	1,531,329,056,018.00	28.057
15	Wonogiri	1,877,830,219,839.00	28.261
16	Kota Magelang	736,340,437,750.00	27.325
17	Kota Salatiga	673,865,039,498.00	27.236
18	Kota Semarang	3,200,860,096,133.00	28.794

Lampiran 8**Data Belanja Daerah Pemerintah Kabupaten/Kota Provinsi Jawa Tengah****Tahun 2016**

No	Kabupaten/Kota	Total Realisasi Belanja	LN
1	Banjarnegara	2,017,382,964,152.00	28.333
2	Batang	1,560,785,414,489.47	28.076
3	Blora	1,951,816,454,287.00	28.300
4	Boyolali	2,057,317,803,196.50	28.352
5	Brebes	2,952,708,910,421.40	28.714
6	Cilacap	3,150,325,840,872.00	28.779
7	Demak	2,065,356,315,666.00	28.356
8	Grobogan	2,331,272,039,305.00	28.477
9	Karanganyar	2,086,307,677,600.00	28.366
10	Kudus	2,126,942,733,903.00	28.386
11	Pekalongan	1,804,967,596,944.13	28.222
12	Purworejo	1,968,159,503,754.00	28.308
13	Semarang	1,974,199,017,108.77	28.311
14	Sukoharjo	1,879,860,885,343.00	28.262
15	Wonogiri	2,132,909,652,036.00	28.389
16	Kota Magelang	871,859,130,603.00	27.494
17	Kota Salatiga	919,667,517,133.00	27.547
18	Kota Semarang	3,931,802,540,351.00	29.000

Lampiran 9**Data Belanja Daerah Pemerintah Kabupaten/Kota Provinsi Jawa Tengah****Tahun 2017**

No	Kabupaten/Kota	Total Realisasi Belanja	LN
1	Banjarnegara	2,178,823,342,905.00	28.410
2	Batang	1,563,181,721,380.96	28.078
3	Blora	1,981,347,481,358.00	28.315
4	Boyolali	2,148,428,355,037.00	28.396
5	Brebes	2,816,475,440,664.38	28.667
6	Cilacap	3,014,110,475,842.01	28.734
7	Demak	1,986,479,116,398.00	28.317
8	Grobogan	2,553,147,904,253.00	28.568
9	Karanganyar	2,066,494,784,105.00	28.357
10	Kudus	2,006,998,142,946.00	28.328
11	Pekalongan	2,037,600,968,643.75	28.343
12	Purworejo	2,265,141,731,647.00	28.449
13	Semarang	2,034,382,209,550.36	28.341
14	Sukoharjo	1,887,503,285,006.00	28.266
15	Wonogiri	2,315,599,508,026.91	28.471
16	Kota Magelang	879,408,181,447.00	27.503
17	Kota Salatiga	849,474,262,275.00	27.468
18	Kota Semarang	4,328,942,647,441.00	29.096

Lampiran 10

Data Intergovernmental Revenue Pemerintah Daerah Kabupaten/Kota

Provinsi Jawa Tengah Tahun 2015

No	Kabupaten/Kota	Total Dana Perimbangan	Total Pendapatan	IR
1	Banjarnegara	1,023,677,501,207.00	1,693,503,657,927.00	0.604
2	Batang	814,899,907,343.00	1,396,266,245,120.81	0.584
3	Blora	1,019,665,153,124.00	1,648,791,900,900.00	0.618
4	Boyolali	1,092,341,267,915.00	1,937,150,203,967.00	0.564
5	Brebes	1,387,121,910,800.00	2,417,210,235,715.76	0.574
6	Cilacap	1,562,967,743,187.00	2,737,224,737,990.17	0.571
7	Demak	975,938,125,922.00	1,786,987,656,752.00	0.546
8	Grobogan	1,186,214,542,310.00	2,017,588,934,756.00	0.588
9	Karanganyar	1,031,780,509,616.00	1,834,209,380,841.00	0.563
10	Kudus	1,033,505,128,258.00	1,755,769,420,300.86	0.589
11	Pekalongan	978,154,337,307.00	1,697,594,551,514.84	0.576
12	Purworejo	986,541,786,903.00	1,842,491,063,926.00	0.535
13	Semarang	952,250,967,517.00	1,677,158,224,329.00	0.568
14	Sukoharjo	944,640,592,926.00	1,784,106,364,462.00	0.529
15	Wonogiri	1,146,100,682,063.00	1,963,704,538,729.00	0.584
16	Kota Magelang	462,804,716,465.00	781,335,799,509.00	0.592
17	Kota Salatiga	455,982,623,940.00	758,851,558,962.00	0.601
18	Kota Semarang	1,270,371,271,674.00	3,347,160,206,438.00	0.380

Lampiran 11**Data Intergovernmental Revenue Pemerintah Daerah Kabupaten/Kota****Provinsi Jawa Tengah Tahun 2016**

No	Kabupaten/Kota	Total Dana Perimbangan	Total Pendapatan	IR
1	Banjarnegara	1,264,069,069,612.00	1,836,015,079,137.00	0.688
2	Batang	1,031,465,973,389.00	1,498,614,094,093.20	0.688
3	Blora	1,331,611,361,558.00	1,868,187,916,237.00	0.713
4	Boyolali	1,358,444,509,320.00	1,993,495,112,162.00	0.681
5	Brebes	1,747,009,661,841.00	2,572,334,594,629.30	0.679
6	Cilacap	1,941,145,933,885.00	2,796,010,344,654.42	0.694
7	Demak	1,266,900,747,202.00	1,952,459,922,200.00	0.649
8	Grobogan	1,705,546,807,799.00	2,203,275,381,321.00	0.774
9	Karanganyar	1,390,153,333,367.00	2,012,335,065,180.00	0.691
10	Kudus	1,290,967,072,066.00	1,880,999,970,784.00	0.686
11	Pekalongan	1,182,370,555,011.00	1,787,351,674,572.98	0.662
12	Purworejo	1,315,706,156,856.00	2,069,000,842,574.00	0.636
13	Semarang	1,325,779,762,120.00	1,978,138,017,128.00	0.670
14	Sukoharjo	1,246,954,769,893.00	1,931,896,575,824.00	0.645
15	Wonogiri	1,470,168,336,258.00	2,035,056,535,365.00	0.722
16	Kota Magelang	567,636,707,545.00	840,042,626,525.00	0.676
17	Kota Salatiga	569,849,837,883.00	879,784,189,262.00	0.648
18	Kota Semarang	1,644,277,729,716.00	4,103,151,796,483.00	0.401

Lampiran 12

Data Intergovernmental Revenue Pemerintah Daerah Kabupaten/Kota**Provinsi Jawa Tengah Tahun 2017**

No	Kabupaten/Kota	Total Dana Perombangan	Total Pendapatan	IR
1	Banjarnegara	1,421,124,445,787.00	2,167,801,161,490.00	0.656
2	Batang	993,464,937,327.00	1,566,164,720,813.68	0.634
3	Blora	1,348,442,240,943.00	2,013,829,444,230.00	0.670
4	Boyolali	1,354,438,480,868.00	2,176,496,270,254.00	0.622
5	Brebes	1,754,591,823,619.00	2,856,934,060,543.79	0.614
6	Cilacap	1,874,953,083,082.00	3,067,274,791,139.69	0.611
7	Demak	1,230,548,143,827.00	2,060,864,280,423.00	0.597
8	Grobogan	1,759,723,293,511.00	2,426,674,663,998.00	0.725
9	Karanganyar	1,271,470,088,847.00	2,043,460,305,969.00	0.622
10	Kudus	1,310,924,033,469.00	1,983,213,078,247.00	0.661
11	Pekalongan	1,282,878,563,801.00	2,067,907,851,793.77	0.620
12	Purworejo	1,207,260,306,714.00	2,114,807,792,154.00	0.571
13	Semarang	1,283,938,368,800.00	2,135,227,865,430.80	0.601
14	Sukoharjo	1,217,877,693,551.00	2,055,571,033,667.00	0.592
15	Wonogiri	1,520,105,622,888.00	2,317,978,656,682.91	0.656
16	Kota Magelang	553,115,007,612.00	909,525,862,920.00	0.608
17	Kota Salatiga	593,098,550,929.00	882,746,082,111.00	0.672
18	Kota Semarang	1,640,978,289,914.00	3,964,574,307,584.00	0.414

Lampiran 13

Data Temuan Audit BPK Pemerintah Daerah Kabupaten/Kota Provinsi

Jawa Tengah Tahun 2015-2017

No	Kabupaten/Kota	Tahun 2015		Tahun 2016		Tahun 2017	
		Jumlah Temuan	Point	Jumlah Temuan	Point	Jumlah Temuan	Point
1	Banjarnegara	4	1	3	2	2	3
2	Batang	2	3	3	2	3	2
3	Blora	3	2	8	1	2	3
4	Boyolali	10	1	4	1	4	1
5	Brebes	3	2	2	3	3	2
6	Cilacap	3	2	11	1	2	3
7	Demak	3	2	8	1	4	1
8	Grobogan	9	1	3	2	2	3
9	Karanganyar	5	1	3	2	2	3
10	Kudus	14	1	2	3	2	3
11	Pekalongan	2	3	2	3	3	2
12	Purworejo	2	3	10	1	3	2
13	Semarang	4	1	3	2	3	2
14	Sukoharjo	5	1	2	3	3	2
15	Wonogiri	4	1	3	2	2	3
16	Kota Magelang	7	1	8	1	2	3
17	Kota Salatiga	2	3	3	2	2	3
18	Kota Semarang	4	1	3	2	2	3

Lampiran 14**Data Opini Audit BPK Pemerintah Daerah Kabupaten/Kota Provinsi Jawa****Tengah Tahun 2015-2017**

No	Kabupaten/ Kota	Tahun 2015		Tahun 2016		Tahun 2017	
		Opini BPK	Point	Opini BPK	Point	Oponi BPK	Point
1	Banjarnegara	WTP	5	WTP	5	WTP	5
2	Batang	WDP	3	WTP	5	WTP	5
3	Blora	WTP	5	WTP	5	WTP	5
4	Boyolali	WTP	5	WTP	5	WTP	5
5	Brebes	WDP	3	WDP	3	WDP	3
6	Cilacap	WDP	3	WTP	5	WTP	5
7	Demak	WDP	3	WTP	5	WTP	5
8	Grobogan	WTP	5	WTP	5	WTP	5
9	Karanganyar	WTP	5	WTP	5	WTP	5
10	Kudus	WTP	5	WTP- DPP	4	WTP- DPP	4
11	Pekalongan	WTP	5	WTP	5	WTP	5
12	Purworejo	WTP	5	WTP	5	WTP	5
13	Semarang	WTP	5	WTP	5	WTP	5
14	Sukoharjo	WTP	5	WTP	5	WTP	5
15	Wonogiri	WTP	5	WTP	5	WTP	5
16	Kota Magelang	WDP	3	WTP	5	WTP	5
17	Kota Salatiga	WDP	3	WTP	5	WTP	5
18	Kota Semarang	WDP	3	WTP	5	WTP	5

Lampiran 15**Data Kinerja Keuangan Pemerintah Daerah Kabupaten/Kota Provinsi Jawa****Tengah Tahun 2015 dengan Rasio Efisiensi**

No	Kabupaten/ Kota	Total Pengeluaran	Total Penerimaan	KK
1	Banjarnegara	1,612,219,383,363.00	1,693,503,657,927.00	0.952
2	Batang	1,368,164,748,165.57	1,396,266,245,120.81	0.980
3	Blora	1,666,967,939,618.00	1,648,791,900,900.00	1.011
4	Boyolali	1,832,767,460,541.00	1,937,150,203,967.00	0.946
5	Brebes	2,398,758,517,208.00	2,417,210,235,715.76	0.992
6	Cilacap	2,657,124,478,070.00	2,737,224,737,990.17	0.971
7	Demak	1,791,583,338,768.00	1,786,987,656,752.00	1.003
8	Grobogan	1,979,187,272,646.00	2,017,588,934,756.00	0.981
9	Karanganyar	1,775,944,203,663.00	1,834,209,380,841.00	0.968
10	Kudus	1,706,848,430,748.00	1,755,769,420,300.86	0.972
11	Pekalongan	1,606,482,574,205.97	1,697,594,551,514.84	0.946
12	Purworejo	1,783,917,689,792.00	1,842,491,063,926.00	0.968
13	Semarang	1,669,408,310,158.47	1,677,158,224,329.00	0.995
14	Sukoharjo	1,531,329,056,018.00	1,784,106,364,462.00	0.858
15	Wonogiri	1,877,830,219,839.00	1,963,704,538,729.00	0.956
16	Kota Magelang	736,340,437,750.00	781,335,799,509.00	0.942
17	Kota Salatiga	673,865,039,498.00	758,851,558,962.00	0.888
18	Kota Semarang	3,200,860,096,133.00	3,347,160,206,438.00	0.956

Lampiran 16**Data Kinerja Keuangan Pemerintah Daerah Kabupaten/Kota Provinsi Jawa****Tengah Tahun 2016 dengan Rasio Efisiensi**

No	Kabupaten/ Kota	Total Pengeluaran	Total Penerimaan	KK
1	Banjarnegara	2,017,382,964,152.00	1,836,015,079,137.00	1.099
2	Batang	1,560,785,414,489.47	1,498,614,094,093.20	1.041
3	Blora	1,951,816,454,287.00	1,868,187,916,237.00	1.045
4	Boyolali	2,057,317,803,196.50	1,993,495,112,162.00	1.032
5	Brebes	2,952,708,910,421.40	2,572,334,594,629.30	1.148
6	Cilacap	3,150,325,840,872.00	2,796,010,344,654.42	1.127
7	Demak	2,065,356,315,666.00	1,952,459,922,200.00	1.058
8	Grobogan	2,331,272,039,305.00	2,203,275,381,321.00	1.058
9	Karanganyar	2,086,307,677,600.00	2,012,335,065,180.00	1.037
10	Kudus	2,126,942,733,903.00	1,880,999,970,784.00	1.131
11	Pekalongan	1,804,967,596,944.13	1,787,351,674,572.98	1.010
12	Purworejo	1,968,159,503,754.00	2,069,000,842,574.00	0.951
13	Semarang	1,974,199,017,108.77	1,978,138,017,128.00	0.998
14	Sukoharjo	1,879,860,885,343.00	1,931,896,575,824.00	0.973
15	Wonogiri	2,132,909,652,036.00	2,035,056,535,365.00	1.048
16	Kota Magelang	871,859,130,603.00	840,042,626,525.00	1.038
17	Kota Salatiga	919,667,517,133.00	879,784,189,262.00	1.045
18	Kota Semarang	3,931,802,540,351.00	4,103,151,796,483.00	0.958

Lampiran 17**Data Kinerja Keuangan Pemerintah Daerah Kabupaten/Kota Provinsi Jawa****Tengah Tahun 2017 dengan Rasio Efisiensi**

No	Kabupaten/ Kota	Total Pengeluaran	Total Penerimaan	KK
1	Banjarnegara	2,178,823,342,905.00	2,167,801,161,490.00	1.005
2	Batang	1,563,181,721,380.96	1,566,164,720,813.68	0.998
3	Blora	1,981,347,481,358.00	2,013,829,444,230.00	0.984
4	Boyolali	2,148,428,355,037.00	2,176,496,270,254.00	0.987
5	Brebes	2,816,475,440,664.38	2,856,934,060,543.79	0.986
6	Cilacap	3,014,110,475,842.01	3,067,274,791,139.69	0.983
7	Demak	1,986,479,116,398.00	2,060,864,280,423.00	0.964
8	Grobogan	2,553,147,904,253.00	2,426,674,663,998.00	1.052
9	Karanganyar	2,066,494,784,105.00	2,043,460,305,969.00	1.011
10	Kudus	2,006,998,142,946.00	1,983,213,078,247.00	1.012
11	Pekalongan	2,037,600,968,643.75	2,067,907,851,793.77	0.985
12	Purworejo	2,265,141,731,647.00	2,114,807,792,154.00	1.071
13	Semarang	2,034,382,209,550.36	2,135,227,865,430.80	0.953
14	Sukoharjo	1,887,503,285,006.00	2,055,571,033,667.00	0.918
15	Wonogiri	2,315,599,508,026.91	2,317,978,656,682.91	0.999
16	Kota Magelang	879,408,181,447.00	909,525,862,920.00	0.967
17	Kota Salatiga	849,474,262,275.00	882,746,082,111.00	0.962
18	Kota Semarang	4,328,942,647,441.00	3,964,574,307,584.00	1.092

Lampiran 18

Data Variabel Independen dan Variabel Dependen Pemerintah Daerah Kabupaten/Kota Provinsi Jawa Tengah Pada Tahun 2015-2017 untuk Analisis Deskriptif

NO	Kabupaten/Kota	Tahun	Size	KM	BD	IR	TMN	OPN	KK
1	Banjarnegara	2015	3,773,105.05	180,561.07	1,612,219.38	0.604	1	5	0.952
2	Batang		2,125,178.03	179,721.27	1,368,164.75	0.584	3	3	0.980
3	Blora		2,200,545.65	156,402.92	1,666,967.94	0.618	2	5	1.011
4	Boyolali		2,362,547.35	260,633.64	1,832,767.46	0.564	1	5	0.946
5	Brebes		2,504,881.10	301,953.71	2,398,758.52	0.574	2	3	0.992
6	Cilacap		4,101,272.25	409,845.66	2,657,124.48	0.571	2	3	0.971
7	Demak		2,797,430.24	254,324.49	1,791,583.34	0.546	2	3	1.003
8	Grobogan		2,110,181.56	272,718.44	1,979,187.27	0.588	1	5	0.981
9	Karanganyar		2,639,214.24	255,445.55	1,775,944.20	0.563	1	5	0.968
10	Kudus		3,164,989.04	255,284.09	1,706,848.43	0.589	1	5	0.972
11	Pekalongan		2,176,088.77	251,558.97	1,606,482.57	0.576	3	5	0.946
12	Purworejo		1,988,247.88	233,934.13	1,783,917.69	0.535	3	5	0.968
13	Semarang		2,614,285.24	278,851.90	1,669,408.31	0.568	1	5	0.995
14	Sukoharjo		3,551,142.34	313,947.49	1,531,329.06	0.529	1	5	0.858
15	Wonogiri		2,773,957.99	211,208.60	1,877,830.22	0.584	1	5	0.956
16	kota Magelang		2,573,083.51	186,677.41	736,340.44	0.592	1	3	0.942
17	Kota Salatiga		1,695,025.72	167,010.56	673,865.04	0.601	3	3	0.888
18	Kota Semarang		23,210,940.49	1,201,581.78	3,200,860.10	0.380	1	3	0.956

NO	Kabupaten/Kota	Tahun	Size	KM	BD	IR	TMN	OPN	KK
19	Banjarnegara	2016	3,764,999.67	221,048.39	2,017,382.96	0.688	2	5	1.099
20	Batang		2,340,793.70	209,957.56	1,560,785.41	0.688	2	5	1.041
21	Blora		2,324,010.73	171,277.52	1,951,816.45	0.713	1	5	1.045
22	Boyolali		2,611,631.30	292,310.03	2,057,317.80	0.681	1	5	1.032
23	Brebes		2,792,866.20	339,156.06	2,952,708.91	0.679	3	3	1.148
24	Cilacap		4,019,210.95	428,598.35	3,150,325.84	0.694	1	5	1.127
25	Demak		3,345,653.79	287,457.50	2,065,356.32	0.649	1	5	1.058
26	Grobogan		2,578,827.97	299,211.32	2,331,272.04	0.774	2	5	1.058
27	Karanganyar		2,785,959.66	301,307.80	2,086,307.68	0.691	2	5	1.037
28	Kudus		3,490,967.66	279,239.11	2,126,942.73	0.686	3	4	1.131
29	Pekalongan		2,166,875.32	310,572.58	1,804,967.60	0.662	3	5	1.010
30	Purworejo		2,415,635.22	255,599.24	1,968,159.50	0.636	1	5	0.951
31	Semarang		2,759,751.49	318,536.05	1,974,199.02	0.670	2	5	0.998
32	Sukoharjo		4,110,568.09	363,163.43	1,879,860.89	0.645	3	5	0.973
33	Wonogiri		3,006,724.07	218,604.85	2,132,909.65	0.722	2	5	1.048
34	kota Magelang		2,920,893.55	220,315.85	871,859.13	0.676	1	5	1.038
35	Kota Salatiga		2,036,676.19	203,768.65	919,667.52	0.648	2	5	1.045
36	Kota Semarang		28,793,140.18	1,491,645.90	3,931,802.54	0.401	2	5	0.985
37	Banjarnegara	2017	4,126,775.24	297,485.38	2,178,823.34	0.656	3	5	1.005
38	Batang		2,403,414.31	219,807.13	1,563,181.72	0.634	2	5	0.998
39	Blora		2,546,335.23	280,042.02	1,981,347.48	0.670	3	5	0.984
40	Boyolali		2,613,993.03	388,014.90	2,148,428.36	0.622	1	5	0.987
41	Brebes		3,469,695.84	523,660.77	2,816,475.44	0.614	2	3	0.986

NO	Kabupaten/Kota	Tahun	Size	KM	BD	IR	TMN	OPN	KK
42	Cilacap		3,873,602.95	648,091.38	3,014,110.48	0.611	3	5	0.983
43	Demak		4,927,032.17	309,612.41	1,986,479.12	0.597	1	5	0.964
44	Grobogan		2,827,558.51	440,456.24	2,553,147.90	0.725	3	5	1.052
45	Karanganyar		2,916,448.45	415,142.56	2,066,494.78	0.622	3	5	1.011
46	Kudus		4,066,126.40	366,031.20	2,006,998.14	0.661	3	4	1.012
47	Pekalongan		2,469,666.57	305,394.30	2,037,600.97	0.620	2	5	0.985
48	Purworejo		2,588,956.12	298,606.49	2,265,141.73	0.571	2	5	1.071
49	Semarang		3,112,499.51	417,417.85	2,034,382.21	0.601	2	5	0.953
50	Sukoharjo		4,503,212.33	464,567.41	1,887,503.29	0.592	2	5	0.918
51	Wonogiri		3,196,412.80	333,840.43	2,315,599.51	0.656	3	5	0.999
52	kota Magelang		3,579,209.91	233,557.71	879,408.18	0.608	3	5	0.967
53	Kota Salatiga		3,034,424.88	220,243.36	849,474.26	0.672	3	5	0.962
54	Kota Semarang		30,040,633.24	1,791,886.38	4,328,942.65	0.414	3	5	1.092

Lampiran 19

Data Variabel Independen dan Variabel Dependent Pemeritahan Daerah Kabupaten/Kota Provinsi Jawa Tengah Pada Tahun 2015-2017

NO	Kabupaten/Kota	Tahun	SIZE	KM	BD	IR	TMN	OPN	KK
1	Banjarnegara	2015	28.959	25.919	28.109	0.604	1	5	0.952
2	Batang		28.385	25.915	27.944	0.584	3	3	0.980
3	Blora		28.420	25.779	28.142	0.618	2	5	1.011
4	Boyolali		28.491	26.286	28.237	0.564	1	5	0.946
5	Brebes		28.549	26.434	28.506	0.574	2	3	0.992
6	Cilacap		29.042	26.739	28.608	0.571	2	3	0.971
7	Demak		28.660	26.262	28.214	0.546	2	3	1.003
8	Grobogan		28.378	26.332	28.314	0.588	1	5	0.981
9	Karanganyar		28.602	26.266	28.205	0.563	1	5	0.968
10	Kudus		28.783	26.266	28.166	0.589	1	5	0.972
11	Pekalongan		28.409	26.251	28.105	0.576	3	5	0.946
12	Purworejo		28.318	26.178	28.210	0.535	3	5	0.968
13	Semarang		28.592	26.354	28.143	0.568	1	5	0.995
14	Sukoharjo		28.898	26.472	28.057	0.529	1	5	0.858
15	Wonogiri		28.651	26.076	28.261	0.584	1	5	0.956
16	kota Magelang		28.576	25.953	27.325	0.592	1	3	0.942
17	Kota Salatiga		28.159	25.841	27.236	0.601	3	3	0.888
18	Kota Semarang		30.776	27.815	28.794	0.380	1	3	0.956

NO	Kabupaten/Kota	Tahun	Size	KM	BD	IR	TMN	OPN	KK
19	Banjarnegara	2016	28.957	26.122	28.333	0.688	2	5	1.099
20	Batang		28.482	26.070	28.076	0.688	2	5	1.041
21	Blora		28.474	25.867	28.300	0.713	1	5	1.045
22	Boyolali		28.591	26.401	28.352	0.681	1	5	1.032
23	Brebes		28.658	26.550	28.714	0.679	3	3	1.148
24	Cilacap		29.022	26.784	28.779	0.694	1	5	1.127
25	Demak		28.839	26.384	28.356	0.649	1	5	1.058
26	Grobogan		28.578	26.424	28.477	0.774	2	5	1.058
27	Karanganyar		28.656	26.431	28.366	0.691	2	5	1.037
28	Kudus		28.881	26.355	28.386	0.686	3	4	1.131
29	Pekalongan		28.404	26.462	28.222	0.662	3	5	1.010
30	Purworejo		28.513	26.267	28.308	0.636	1	5	0.951
31	Semarang		28.646	26.487	28.311	0.670	2	5	0.998
32	Sukoharjo		29.045	26.618	28.262	0.645	3	5	0.973
33	Wonogiri		28.732	26.111	28.389	0.722	2	5	1.048
34	kota Magelang		28.703	26.118	27.494	0.676	1	5	1.038
35	Kota Salatiga		28.342	26.040	27.547	0.648	2	5	1.045
36	Kota Semarang		30.991	28.031	29.000	0.401	2	5	0.985
37	Banjarnegara	2017	29.049	26.419	28.410	0.656	3	5	1.005
38	Batang		28.508	26.116	28.078	0.634	2	5	0.998
39	Blora		28.566	26.358	28.315	0.670	3	5	0.984
40	Boyolali		28.592	26.684	28.396	0.622	1	5	0.987
41	Brebes		28.875	26.984	28.667	0.614	2	3	0.986

NO	Kabupaten/Kota	Tahun	Size	KM	BD	IR	TMN	OPN	KK
42	Cilacap		28.985	27.197	28.734	0.611	3	5	0.983
43	Demak		29.226	26.459	28.317	0.597	1	5	0.964
44	Grobogan		28.670	26.811	28.569	0.725	3	5	1.052
45	Karanganyar		28.701	26.752	28.357	0.622	3	5	1.011
46	Kudus		29.034	26.626	28.328	0.661	3	4	1.012
47	Pekalongan		28.535	26.445	28.343	0.620	2	5	0.985
48	Purworejo		28.582	26.422	28.449	0.571	2	5	1.071
49	Semarang		28.766	26.757	28.341	0.601	2	5	0.953
50	Sukoharjo		29.136	26.864	28.266	0.592	2	5	0.918
51	Wonogiri		28.793	26.534	28.471	0.656	3	5	0.999
52	kota Magelang		28.906	26.177	27.503	0.608	3	5	0.967
53	Kota Salatiga		28.741	26.118	27.468	0.672	3	5	0.962
54	Kota Semarang		31.034	28.214	29.096	0.414	3	5	1.092

Lampiran 20

Hasil Penelitian Menggunakan IMB SPSS 21

Analisi Statistik Deskriptif

1. Analisis statistik deskriptif variabel ukuran pemerintah daerah, kemakmuran, belanja daerah, intergovernmental revenue, dan kinerja keuangan pemerintah daerah.

	N	Minimum	Maksimum	Mean	Std. Deviation
SIZE (dalam jutaan)	54	1695025.72	30040633.24	4313394.439	5726904.988
KM (dalam jutaan)	54	156402.92	1791886.38	361801.6628	298493.4910
BD (dalam jutaan)	54	673865.04	4328942.65	2010495.940	701030.2819
IR	54	0.380	0.774	0.61694	0.075115
KK	54	0.86	1.15	1.0007	0.05666
Valid N (listwise)	54				

Sumber, output SPSS lampiran 18

2. Analisis statistik deskriptif variabel temuan audit BPK dan opini audit BPK.

	N	Minimum	Maksimum	Mean	Std. Deviation
TMN	54	1	3	2.00	0.824
OPN	54	3	5	4.63	0.760
Valid N (listwise)	54				

Sumber output SPSS lampiran 18

3. Hasil presentase temuan audit dan opini audit BPK

Variabel	Keterangan	Frequency	Percent	Valid Percent	Cumulative Percent
Temuan Audit BPK	Temuan Banyak	18	33.3	33.3	33.3
	Temuan Sedang	18	33.3	33.3	66.7
	Temuan Sedikit	18	33.3	33.3	100.0
	Total	54	100.0	100.0	
Opini Audit BPK	WDP	9	16.7	16.7	16.7
	WTP-DPP	2	3.7	3.7	20.4
	WTP	43	79.6	79.6	100.0
	Total	54	100.0	100.0	

Sumber, output spss lampiran 18

Uji Asumsi Klasik

1. Uji Normalitas

Hasil Uji Normalitas Data dengan *One-Sampel Kolmogorov-Smirnov*

Keterangan		Unstandardized Residual
N		54
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	0.04037924
Most Extreme Differences	Absolute	0.093
	Positif	0.093
	Negative	-0.062
Kolmogorov-Smirnov Z		0.686
Asymp. Sig. (2-tailed)		0.734

a. Test distribution is Normal.

b. Calculated from data

Sumber, output SPSS lampiran 19

2. Uji Autookorelasi

Hasil Uji Autokorelasi dengan *Runs Test*

Keterangan	Unstandardized Residual
Test Value ^a	-0.00551
Cases < Test Value	27
Cases >= Test Value	27
Total Cases	54
Number Of Runs	30
Z	0.550
Asymp. Sig. (2-tailed)	0.583

a. Median

Sumber, output SPSS lampiran 19

3. Uji Heteroskedastisitas

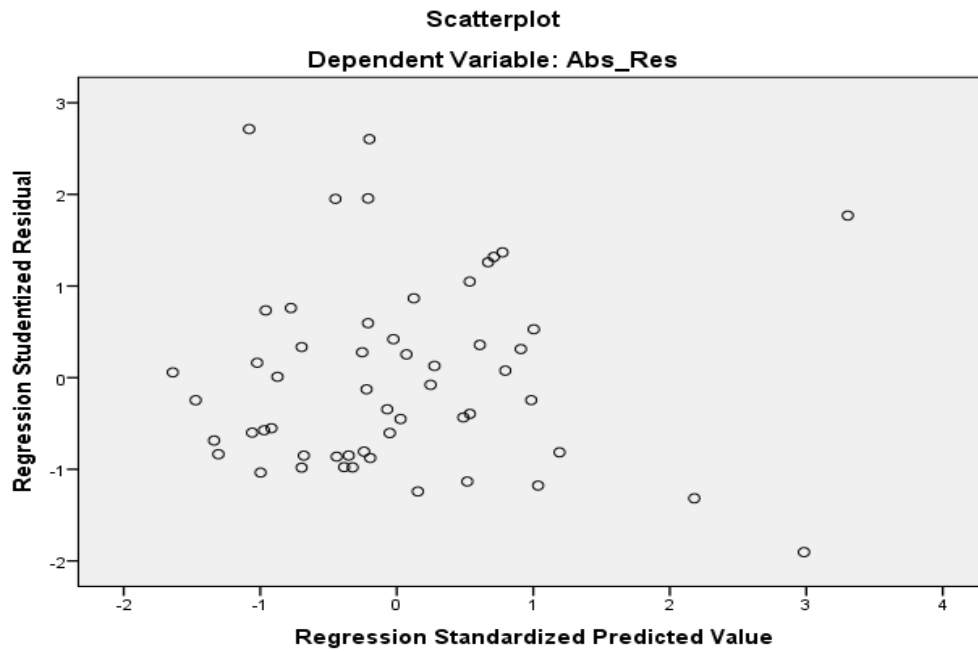
Hasil Uji Heteroskedastisitas dengan Uji *Glejser*

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	T	Sig.
	B	Std. Error	Beta		
(Constant)	-0.242	0.310		-0.782	0.438
Ukuran Pemerintah	-0.013	0.013	0.287	0.960	0.342
Kemakmuran	0.001	0.019	0.024	0.067	0.947
Belanja Daerah	0.005	0.015	-0.081	-0.364	0.717
<i>Intergovernmental Revenue</i>	-0.044	0.067	0.132	0.651	0.518
Temuan Audit BPK	-0.001	0.005	0.032	0.193	0.848
Opini Audit BPK	-0.000	0.005	0.010	0.065	0.949

a. Dependent variabile: Abs_Res

Sumber, output SPSS lampiran 19

Gambar hasil uji heteroskedastisitas



4. Uji Multikolonieritas

Hasil Uji Multikolonieritas

Keterangan	Collinearity Statistics	
	Tolerance	VIF
Ukuran Pemerintah	0.226	4.418
Kemakmuran	0.154	6.500
Belanja Daerah	0.408	2.450
<i>Intergovernmental Revenue</i>	0.492	2.034
Temuan Audit BPK	0.848	1.179
Opini Audit BPK	0.898	1.114

a. Dependent Variabel Kinerja Keuangan

Sumber, output SPSS lampiran 19

Analisis Regresi Linear Berganda

Uji Statistik t

Hasil Analisis Regresi Linear Berganda

Keterangan	<i>Unstandardized Coefficients</i>		t	Sig.
	B	Std. Error		
(constant)	-1.848	0.514	-3.597	0.001
Ukuran Pemerintah	0.053	0.022	2.432	0.019
Kemakmuran	-0.044	0.031	-1.414	0.164
Belanja Daerah	0.077	0.025	3.155	0.003
<i>Intergovernmental Revenue</i>	0.507	0.112	4.531	0.000
Temuan Audit BPK	0.006	0.008	0.767	0.447
Opini Audit BPK	-0.007	0.008	-0.900	0.373

a. Dependent Variable: Kinerja Keuangan

Sumber, output SPSS lampiran 19

Uji Koefisien Determinasi (R^2)

Hasil Uji Koefisien Determinasi (R^2)

Model	R	R Square	<i>Adjusted R Square</i>	Std. Error of the Estimate
1	0.702	0.492	0.427	0.042879

a. Predictors: (Constant), OPN, KM, TMN, IR, BD, SIZE

Sumber output SPSS lampiran 19