

LAMPIRAN

Lampiran 1. Kriteria yang digunakan sebagai sampel

No	Kriteria
1	Kabupaten/Kota di Provinsi Jawa Tengah yang memiliki laporan realisasi anggaran tahun 2014-2017
2	Pemerintah daerah Kabupaten/Kota di Provinsi Jawa Tengah yang mempublikasikan laporan realisasi anggaran tahun 2014-2017
3	Kabupaten/Kota di Provinsi Jawa Tengah yang memiliki rincian realisasi PAD, DAU, DBH, SiLPA dan belanja modal tahun 2014-2017

Lampiran 2 Sampel Kabupaten/Kota Provinsi Jawa Tengah

1.	Kab. Banjarnegara
2.	Kab. Banyumas
3.	Kab. Batang
4.	Kab. Blora
5.	Kab. Boyolali
6.	Kab. Brebes
7.	Kab. Cilacap
8.	Kab. Demak
9.	Kab. Grobogan
10.	Kab. Jepara
11.	Kab. Karanganyar
12.	Kab. Kebumen
13.	Kab. Kendal
14.	Kab. Klaten
15.	Kab. Kudus
16.	Kab. Magelang
17.	Kab. Pati
18.	Kab. Pekalongan
19.	Kab. Pemasang
20.	Kab. Purbalingga
21.	Kab. Purworejo
22.	Kab. Rembang
23.	Kab. Semarang
24.	Kab. Sragen
25.	Kab. Sukoharjo
26.	Kab. Tegal
27.	Kab. Temanggung
28.	Kab. Wonogiri
29.	Kab. Wonosobo
30.	Kota Magelang
31.	Kota Pekalongan
32.	Kota Salatiga
33.	Kota Semarang
34.	Kota Surakarta
35.	Kota Tegal

Lampiran 3. Tabulasi Data

KOTA/ KABUPATEN	TAHUN	PAD	DAU	DBH	SiLPA	BELANJA MODAL
Kab. Banjarnegara	2014	161,652,537,773	826,044,419,000	28,672,247,561	269,915,801,537	206,494,161,626
Kab. Banjarnegara	2015	180,561,068,549	862,810,552,000	27,425,449,207	318,518,806,310	81,284,274,564
Kab. Banjarnegara	2016	221,048,387,512	976,642,965,000	35,379,420,897	394,324,349,618	487,535,630,129
Kab. Banjarnegara	2017	171,919,606,000	1,029,693,497,00 0	36,420,493,000	136,819,560,000	405,078,764,300
Kab. Banyumas	2014	435,597,688,642	1,224,710,992,00 0	51,305,275,338	352,480,276,768	360,164,898,641
Kab. Banyumas	2015	502,281,349,460	1,277,833,796,00 0	46,326,481,480	351,088,203,999	122,615,658,365
Kab. Banyumas	2016	541,418,386,912	1,398,539,653,00 0	57,703,885,214	461,705,862,364	400,832,864,576
Kab. Banyumas	2017	520,859,490,133	1,525,152,407,88 4	60,649,624,000	376,020,423,541	427,419,418,623
Kab. Batang	2014	172,638,212,952	682,182,894,000	32,222,748,761	146,693,658,753	157,304,196,255
Kab. Batang	2015	179,721,273,968	706,782,246,000	28,619,261,343	137,474,382,140	28,101,495,955
Kab. Batang	2016	209,957,559,449	790,848,003,000	36,645,424,250	159,948,419,032	223,872,059,440
Kab. Batang	2017	193,814,773,457	790,848,003,000	33,473,161,000	68,171,299,241	234,030,450,573
Kab. Blora	2014	144,724,169,929	823,874,089,000	89,559,359,181	120,496,263,837	335,136,756,246
Kab. Blora	2015	156,402,924,037	848,823,612,000	72,722,131,124	163,448,573,077	326,177,548,362

Kab. Blora	2016	171,277,522,706	943,325,498,000	110,850,744,558	139,318,488,840	434,953,823,988
Kab. Blora	2017	190,393,348,000	943,325,498,000	113,420,744,000	42,840,000,000	377,299,369,790
Kab. Boyolali	2014	227,516,495,964	943,220,456,000	36,002,551,801	118,136,883,489	303,852,817,878
Kab. Boyolali	2015	260,633,637,928	968,089,632,000	35,288,695,915	162,441,048,839	104,382,743,426
Kab. Boyolali	2016	292,310,032,226	1,032,744,010,000	46,125,444,420	235,731,906,707	373,915,606,382
Kab. Boyolali	2017	260,593,837,000	1,032,744,010,000	45,606,961,000	64,056,570,000	411,869,490,000
Kab. Brebes	2014	267,770,613,635	1,186,969,845,000	52,809,044,863	379,650,689,317	282,972,400,128
Kab. Brebes	2015	301,953,709,818	1,234,338,079,000	34,592,771,800	451,975,221,074	24,833,314,128
Kab. Brebes	2016	339,156,063,168	1,339,381,605,000	45,826,698,841	469,603,469,902	784,627,878,376
Kab. Brebes	2017	373,410,356,000	1,339,381,605,000	40,263,233,000	212,150,203,000	526,403,232,000
Kab. Cilacap	2014	374,023,664,013	1,291,121,704,000	66,480,735,255	342,416,365,210	414,435,433,036
Kab. Cilacap	2015	409,845,660,919	1,332,536,848,000	57,045,195,187	498,322,012,947	80,100,259,920
Kab. Cilacap	2016	428,598,349,897	1,384,695,514,000	72,636,973,831	567,716,672,867	843,986,253,460
Kab. Cilacap	2017	359,683,430,575	1,510,054,931,000	76,372,132,000	97,003,637,025	656,767,256,980

Kab. Demak	2014	220,329,949,471	795,874,748,000	51,123,044,748	161,231,219,324	540,353,998,879
Kab. Demak	2015	254,324,487,512	833,041,455,000	42,836,070,922	231,191,828,310	549,774,746,448
Kab. Demak	2016	287,457,500,571	908,643,744,000	51,315,790,629	207,615,992,677	635,402,747,952
Kab. Demak	2017	256,033,200,000	958,000,609,000	48,681,693,000	90,000,000,000	365,909,417,300
Kab. Grobogan	2014	235,295,346,622	977,675,512,000	67,231,012,336	164,329,258,658	300,522,182,667
Kab. Grobogan	2015	272,718,439,175	1,008,901,500,000	46,067,092,310	209,605,742,431	38,401,662,110
Kab. Grobogan	2016	299,211,316,168	1,110,337,027,000	56,510,215,649	257,415,001,441	494,821,083,320
Kab. Grobogan	2017	295,990,910,000	1,110,337,027,000	43,796,097,000	72,309,982,143	528,090,893,920
Kab. Jepara	2014	231,673,059,919	887,768,694,000	43,097,774,239	140,113,014,903	188,924,407,454
Kab. Jepara	2015	270,251,582,727	935,771,120,000	32,960,277,896	225,038,237,959	74,623,107,639
Kab. Jepara	2016	322,509,753,285	1,000,373,359,000	43,932,231,816	292,240,640,853	397,078,618,167
Kab. Jepara	2017	276,034,167,000	1,000,373,359,000	44,259,349,000	281,400,000,000	362,662,767,000
Kab. Karanganyar	2014	215,298,860,199	870,001,752,000	28,588,768,444	257,517,118,697	223,287,900,900
Kab. Karanganyar	2015	255,445,549,750	906,446,527,000	27,243,362,616	261,829,595,806	58,265,177,178
Kab. Karanganyar	2016	301,307,800,956	996,164,049,000	41,236,369,287	314,620,282,813	382,070,380,920
Kab. Karanganyar	2017	280,521,424,000	996,164,049,000	39,361,055,000	97,500,000,000	207,774,042,400

Kab. Kebumen	2014	242,079,502,075	1,125,568,884,00 0	27,498,627,950	185,976,018,632	465,778,357,808
Kab. Kebumen	2015	245,159,255,421	1,146,008,708,00 0	30,994,004,370	236,977,605,481	40,823,257,651
Kab. Kebumen	2016	291,016,321,703	1,256,068,249,00 0	43,287,944,721	272,180,428,586	649,703,102,744
Kab. Kebumen	2017	293,481,316,000	1,256,068,249,00 0	44,054,830,000	75,804,450,000	476,391,667,000
Kab. Kendal	2014	215,294,086,780	852,170,849,000	64,347,674,040	242,255,861,640	261,586,075,722
Kab. Kendal	2015	239,564,403,981	884,901,572,000	53,310,294,245	352,315,650,554	28,026,584,600
Kab. Kendal	2016	265,074,406,548	972,952,576,000	62,908,768,657	378,230,336,423	329,821,433,534
Kab. Kendal	2017	291,101,687,916	1,025,802,650,25 4	61,380,122,000	130,410,193,764	322,274,066,763
Kab. Klaten	2014	177,922,415,860	1,142,586,588,00 0	41,463,345,033	265,628,451,228	268,557,035,809
Kab. Klaten	2015	190,622,670,128	1,164,196,398,00 0	38,414,990,283	286,555,911,908	100,034,728,810
Kab. Klaten	2016	224,197,408,481	1,204,344,586,09 8	50,275,933,273	406,198,863,893	220,759,237,283
Kab. Klaten	2017	208,930,740,000	1,305,212,808,00 0	47,349,972,000	134,653,648,000	334,507,586,164
Kab. Kudus	2014	234,073,380,352	795,851,851,000	175,108,008,17 6	323,862,134,884	256,850,820,705
Kab. Kudus	2015	255,284,092,548	784,919,177,000	187,347,767,25 8	420,502,501,121	48,920,989,553

Kab. Kudus	2016	279,239,106,717	822,153,771,000	240,510,038,401	446,159,668,063	678,205,766,264
Kab. Kudus	2017	288,227,761,000	822,153,771,000	237,561,343,000	131,293,696,000	418,338,941,000
Kab. Magelang	2014	242,448,677,267	965,124,427,000	33,580,069,157	417,324,403,298	319,022,187,365
Kab. Magelang	2015	261,569,091,783	996,070,014,000	33,120,454,660	373,919,112,857	201,224,436,605
Kab. Magelang	2016	288,485,678,128	1,078,981,977,000	50,834,584,009	492,803,710,268	353,167,692,583
Kab. Magelang	2017	280,660,101,155	1,078,981,977,000	49,652,944,000	204,769,871,175	453,983,329,937
Kab. Pati	2014	279,254,884,135	1,043,498,355,000	40,580,008,710	248,620,224,998	224,653,195,934
Kab. Pati	2015	310,063,640,827	1,086,645,667,000	35,611,941,666	318,730,722,610	45,431,642,386
Kab. Pati	2016	314,921,084,791	1,207,508,997,000	44,349,751,185	345,769,753,879	419,719,878,687
Kab. Pati	2017	291,412,554,000	1,207,508,997,000	41,948,713,000	74,663,181,000	289,331,595,715
Kab. Pekalongan	2014	255,037,017,191	831,579,000,000	28,705,392,098	71,763,239,444	187,872,466,874
Kab. Pekalongan	2015	251,558,970,834	862,011,706,000	26,500,021,307	144,132,774,399	91,111,977,309
Kab. Pekalongan	2016	310,572,581,552	926,571,243,000	33,291,841,011	228,606,971,100	237,938,808,969
Kab. Pekalongan	2017	292,072,197,384	926,571,243,000	34,482,421,000	55,000,000,000	298,685,377,638
Kab. Pemasang	2014	217,345,439,974	1,016,813,333,000	29,567,028,758	194,154,631,205	164,388,705,445

Kab. Pemalang	2015	230,435,212,865	1,058,982,530,000	31,418,194,717	251,748,085,440	7,854,752,738
Kab. Pemalang	2016	275,458,054,016	1,197,916,501,000	39,469,913,885	261,474,585,076	246,080,497,261
Kab. Pemalang	2017	249,273,252,000	1,284,676,435,000	31,636,180,000	54,172,076,000	273,717,572,800
Kab. Purbalingga	2014	202,593,689,614	777,989,499,000	33,120,213,877	132,878,401,876	112,249,667,286
Kab. Purbalingga	2015	215,622,047,787	805,222,229,000	23,891,824,755	169,283,609,641	101,444,513,818
Kab. Purbalingga	2016	251,816,668,602	897,337,823,000	36,099,689,040	264,427,219,476	299,154,094,460
Kab. Purbalingga	2017	247,176,826,000	946,080,559,000	33,247,367,000	100,182,927,000	449,495,605,000
Kab. Purworejo	2014	200,258,601,329	854,737,495,000	26,253,270,581	223,306,341,730	216,762,938,712
Kab. Purworejo	2015	233,934,134,286	875,528,049,000	25,192,547,903	209,115,767,361	58,573,374,134
Kab. Purworejo	2016	255,599,240,424	940,778,244,000	35,510,298,310	242,840,321,052	274,262,561,414
Kab. Purworejo	2017	237,664,091,269	1,008,914,761,000	34,788,977,000	84,492,008,126	365,294,579,764
Kab. Semarang	2014	248,213,019,938	848,736,010,000	39,852,319,272	152,542,418,070	272,265,415,043
Kab. Semarang	2015	278,851,900,617	876,672,925,000	34,923,732,517	167,003,833,747	7,749,914,171
Kab. Semarang	2016	318,536,051,176	968,848,031,000	46,151,509,596	187,736,481,189	381,464,589,453
Kab. Semarang	2017	326,684,586,000	968,848,031,000	50,919,658,000	41,670,000,000	285,714,272,000
Kab. Sragen	2014	254,392,449,817	946,826,641,000	28,213,906,538	222,606,708,818	267,219,055,054

Kab. Sragen	2015	267,711,820,479	977,443,589,000	26,875,051,941	256,275,363,916	324,140,892,998
Kab. Sragen	2016	297,176,332,577	1,067,774,278,000	40,870,465,967	235,120,955,479	325,396,924,022
Kab. Sragen	2017	258,198,936,000	1,067,774,278,000	38,001,261,000	81,486,222,000	320,755,777,000
Kab. Tegal	2014	253,716,602,369	1,044,211,310,000	34,564,802,437	151,023,662,966	226,087,648,919
Kab. Tegal	2015	304,000,970,135	1,085,545,293,000	32,554,722,696	263,255,866,829	162,794,508,325
Kab. Tegal	2016	316,051,189,734	1,162,102,111,000	40,792,559,417	412,628,549,288	516,642,310,814
Kab. Tegal	2017	322,128,369,000	1,225,226,650,000	43,113,186,000	35,606,341,000	408,152,306,000
Kab. Temanggung	2014	160,726,943,432	708,764,753,000	43,511,964,761	102,999,147,464	198,451,766,079
Kab. Temanggung	2015	212,498,139,929	731,733,741,000	45,507,112,934	192,382,144,363	320,338,494,109
Kab. Temanggung	2016	281,328,148,970	807,995,010,000	55,551,255,813	188,309,853,466	398,487,295,909
Kab. Temanggung	2017	230,047,289,410	807,995,010,000	55,919,501,000	97,296,557,630	429,268,705,786
Kab. Wonogiri	2014	182,149,063,108	1,001,378,439,000	27,868,669,342	176,551,630,892	223,887,556,535
Kab. Wonogiri	2015	211,208,601,200	1,031,393,472,000	28,589,690,063	224,956,707,456	85,874,318,890
Kab. Wonogiri	2016	218,604,854,595	1,145,434,277,000	35,612,991,283	305,180,994,148	404,553,582,240
Kab. Wonogiri	2017	191,203,292,217	1,145,434,277,000	36,331,740,000	118,774,571,628	396,863,492,246

Kab. Wonosobo	2014	175,319,364,867	724,245,009,000	40,988,318,009	297,157,825,674	206,098,010,151
Kab. Wonosobo	2015	182,607,628,797	748,447,761,000	31,393,027,154	327,766,817,462	257,421,064,913
Kab. Wonosobo	2016	199,894,767,510	841,407,175,000	38,789,323,015	238,041,000,946	276,909,650,835
Kab. Wonosobo	2017	182,959,003,201	841,407,175,000	39,023,034,000	72,777,000,000	379,792,877,018
Kota Magelang	2014	164,927,631,230	417,211,449,000	20,207,973,171	109,584,351,208	127,622,979,216
Kota Magelang	2015	186,677,410,081	418,257,922,000	18,772,034,465	155,719,254,108	44,995,361,759
Kota Magelang	2016	220,315,848,702	447,909,575,000	30,333,059,082	201,227,094,865	221,924,457,916
Kota Magelang	2017	206,161,682,000	447,909,575,000	30,795,103,000	40,000,000,000	207,504,567,000
Kota Pekalongan	2014	144,065,424,017	412,871,094,000	28,224,678,764	90,732,895,476	159,183,156,133
Kota Pekalongan	2015	152,044,596,332	421,276,527,000	24,493,648,665	101,370,096,676	17,189,715,784
Kota Pekalongan	2016	178,604,460,870	457,085,256,000	32,123,238,676	118,485,815,372	201,951,325,331
Kota Pekalongan	2017	182,249,034,000	457,085,256,000	34,382,909,000	38,529,283,000	223,329,620,000
Kota Salatiga	2014	165,747,645,080	399,083,343,000	26,626,367,951	197,164,319,013	120,272,968,726
Kota Salatiga	2015	167,010,555,173	400,176,755,000	21,824,580,940	274,308,613,346	76,716,519,464
Kota Salatiga	2016	203,768,652,017	456,079,561,000	30,072,083,681	336,630,382,196	267,294,856,864
Kota Salatiga	2017	160,545,713,000	480,853,469,000	31,374,482,000	26,415,001,000	185,737,005,000
Kota Semarang	2014	1,138,367,228,49 3	1,104,739,473,00 0	140,790,952,27 9	912,721,021,842	800,181,230,907

Kota Semarang	2015	1,201,581,778,45 9	1,126,847,634,00 0	96,862,487,674	1,050,503,075,46 7	146,300,110,305
Kota Semarang	2016	1,491,645,900,06 5	1,211,708,204,00 0	185,682,778,74 6	1,194,348,650,68 0	1,026,716,904,81 6
Kota Semarang	2017	1,513,277,689,00 0	1,376,255,966,00 0	214,428,527,00 0	624,255,351,000	1,341,969,268,39 0
Kota Surakarta	2014	335,660,206,641	710,803,934,000	42,642,973,689	163,507,637,834	286,491,756,994
Kota Surakarta	2015	372,798,426,790	713,300,856,000	38,677,463,465	187,509,120,270	35,955,589,552
Kota Surakarta	2016	425,502,779,064	841,536,122,000	65,599,599,264	222,187,449,604	307,534,354,570
Kota Surakarta	2017	430,216,738,000	841,536,122,000	76,679,735,000	101,746,975,000	445,358,879,000
Kota Tegal	2014	241,936,166,929	390,732,536,000	23,777,788,261	126,902,310,993	115,598,831,594
Kota Tegal	2015	271,601,407,419	405,831,088,000	20,641,047,265	160,965,665,031	207,499,062,149
Kota Tegal	2016	287,343,889,954	490,772,001,000	31,599,100,468	141,703,755,239	248,511,286,786
Kota Tegal	2017	281,841,490,000	490,772,001,000	36,699,467,000	125,819,113,000	258,191,934,000

Lampiran 4. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PAD	132	144065424017 .00	151327768900 0.00	291354329311 .3181	201713412032 .37488
DAU	132	390732536000 .00	152515240788 4.00	936938360668 .4545	256038709543 .49097
DBH	132	18772034465. 00	240510038401 .00	50428683992. 5455	39190706569. 90566
,SiLPA	132	26415001000. 00	119434865068 0.00	236417425843 .0908	174817795460 .23526
BM	132	7749914171.0 0	134196926839 0.00	299293745957 .6590	204017529200 .84020
Valid N (listwise)	132				

Lampiran 5. Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		132
Normal Parameters ^{a,b}	Mean	,0000231
	Std. Deviation	149918031102.01 276000
Most Extreme Differences	Absolute	,068
	Positive	,063
	Negative	-,068
Test Statistic		,068
Asymp. Sig. (2-tailed)		,200 ^{c,d}

2. Uji multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
PAD	,381	2,628
DAU	,839	1,193
DBH	,717	1,394
SiLPA	,432	2,314

3. Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,678 ^a	,460	,443	152260642219,7 59	2,034

4. Uji Heteroskedastisitas

Uji Glesjer

Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	39284210135.9	29836972112.2	1.317	.190
		40	32		
	PAD	-.105	.062	-1.693	.093
	DAU	.037	.033	1.115	.267
	DBH	.178	.233	.762	.447
	SiLPA	.285	.067	4.236	.000

Uji Koefisien Korelasi Spearman's rho

			Unstandardized Residual
Spearman's rho	PAD	Correlation Coefficient	.002
		Sig. (1-tailed)	.980
		N	132
DAU	Correlation Coefficient	.016	
	Sig. (1-tailed)	.859	
	N	132	
DBH	Correlation Coefficient	.124	
	Sig. (1-tailed)	.157	
	N	132	
SiLPA	Correlation Coefficient	.005	
	Sig. (1-tailed)	.957	
	N	132	
Unstandardized Residual	Correlation Coefficient	1.000	
	Sig. (1-tailed)	.	
	N	132	

Lampiran 6. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2508353438	4	6270883596	27.049	,000 ^b
		4942240000		2355600000		
		00000.000		0000.000		
	Residual	2944279502	127	2318330316		
		4850320000		9173480000		
		00000.000		000.000		
Total	5452632940	131				
	9792560000					
	00000.000					

Lampiran 7. Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,678 ^a	,460	,443	15226064 2219,759	2,034

Lampiran 8. Uji hipotesis

Model persamaan regresi

Model	Unstandardized Coefficients		T	Sig.
	B	Std. Error		
1 (Constant)	-67412969280.460	51318788291,612	-1,314	,191
PAD	,463	,107	4,327	,000
DAU	,227	,057	3,999	,000
DBH	1,664	,401	4,152	,000
SiLPA	-,273	,116	-2,361	,020

Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-67412969280.460	51318788291,612		-1,314	,191		
PAD	,463	,107	.457	4,327	,000	,381	2,628
DAU	,227	,057	.285	3,999	,000	,839	1,193
DBH	1,664	,401	.320	4,152	,000	,717	1,394
SiLPA	-,273	,116	-.234	-2,361	,020	,432	2,314

Lampiran 9. Contoh Data Mentah Laporan Realisasi Anggaran