

LAMPIRAN

Lampiran 1. Tabulasi Pendapatan Asli Daerah (PAD)

NO	Pemerintah Daerah	2015	2016	2017
1	Kab. Banjarnegara	Rp 180,561,068,549	Rp 221,048,387,512	Rp 297,485,382,003
2	Kab. Banyumas	Rp 502,281,349,460	Rp 541,418,386,912	Rp 619,701,627,380
3	Kab. Batang	Rp 179,721,273,967	Rp 209,957,559,449	Rp 219,807,128,308
4	Kab. Blora	Rp 156,402,924,037	Rp 171,277,522,706	Rp 280,042,019,102
5	Kab. Boyolali	Rp 260,633,637,928	Rp 292,310,032,226	Rp 388,014,897,386
6	Kab. Brebes	Rp 301,953,709,817	Rp 339,156,063,168	Rp 523,660,773,731
7	Kab. Cilacap	Rp 409,845,660,919	Rp 428,598,349,897	Rp 648,091,381,095
8	Kab. Demak	Rp 254,324,487,512	Rp 287,457,500,571	Rp 309,612,407,201
9	Kab. Grobogan	Rp 272,718,439,175	Rp 299,211,316,168	Rp 440,456,238,668
10	Kab. Jepara	Rp 270,251,582,727	Rp 322,509,753,285	Rp 325,530,346,533
11	Kab. Karanganyar	Rp 255,445,549,750	Rp 301,307,800,956	Rp 415,142,563,370
12	Kab. Kebumen	Rp 245,159,255,421	Rp 291,016,321,703	Rp 443,608,862,416
13	Kab. Kendal	Rp 239,564,403,981	Rp 265,074,406,548	Rp 404,978,613,972
14	Kab. Klaten	Rp 190,622,670,128	Rp 224,197,408,481	Rp 371,718,439,306
15	Kab. Kudus	Rp 255,284,092,547	Rp 279,239,106,717	Rp 366,031,203,778
16	Kab. Magelang	Rp 261,569,091,783	Rp 288,485,678,128	Rp 286,977,144,314
17	Kab. Pati	Rp 310,063,640,827	Rp 217,190,936,206	Rp 449,821,345,800
18	Kab. Pekalongan	Rp 251,558,970,833	Rp 310,572,581,551	Rp 305,394,299,060
19	Kab. Pemasang	Rp 230,435,212,865	Rp 275,458,054,016	Rp 425,893,266,850
20	Kab. Purbalingga	Rp 215,622,047,787	Rp 251,816,688,602	Rp 355,859,003,583
21	Kab. Purworejo	Rp 233,934,134,286	Rp 255,599,240,424	Rp 298,606,494,653
22	Kab. Rembang	Rp 193,122,759,856	Rp 234,168,365,750	Rp 300,319,284,807
23	Kab. Semarang	Rp 278,851,900,617	Rp 315,536,051,176	Rp 417,417,848,830
24	Kab. Sragen	Rp 267,711,820,479	Rp 297,176,332,577	Rp 404,569,404,722
25	Kab. Sukoharjo	Rp 313,947,492,011	Rp 363,163,428,162	Rp 464,567,409,857
26	Kab. Tegal	Rp 304,000,970,135	Rp 316,051,189,733	Rp 375,531,165,351
27	Kab. Temanggung	Rp 212,498,139,929	Rp 281,328,148,970	Rp 308,466,748,340
28	Kab. Wonogiri	Rp 211,208,601,200	Rp 337,773,370,741	Rp 333,840,434,904
29	Kab. Wonosobo	Rp 182,607,628,797	Rp 199,894,767,150	Rp 228,017,473,938
30	Kota Magelang	Rp 186,677,410,081	Rp 220,315,848,702	Rp 233,557,714,356
31	Kota Pekalongan	Rp 152,044,596,332	Rp 178,604,480,870	Rp 192,002,871,181
32	Kota Salatiga	Rp 167,010,555,173	Rp 203,768,652,017	Rp 220,243,361,132
33	Kota Semarang	Rp 1,201,581,778,459	Rp 1,491,645,900,065	Rp 1,791,886,378,674
34	Kota Surakarta	Rp 372,798,426,790	Rp 425,502,779,064	Rp 527,544,224,970
35	Kota Tegal	Rp 271,601,407,419	Rp 287,343,889,954	Rp 306,830,656,134

Lampiran 2. Tabulasi Pajak Hotel

No	Pemerintah Daerah	2015	2016	2017
1	Kab. Banjarnegara	216,357,250.00	575,617,116.00	407,575,985.00
2	Kab. Banyumas	6,025,201,413.00	6,864,568,010.00	7,708,131,245.00
3	Kab. Batang	319,577,750.00	394,059,860.00	479,086,890.00
4	Kab. Blora	2,465,989,033.00	1,953,364,553.00	1,162,897,335.00
5	Kab. Boyolali	185,245,079.00	1,258,383,855.00	168,197,098.00
6	Kab. Brebes	85,329,200.00	89,754,300.00	98,063,000.00
7	Kab. Cilacap	3,471,495,297.00	3,730,596,130.00	4,499,283,892.00
8	Kab. Demak	178,361,029.00	491,789,855.00	342,469,148.00
9	Kab. Grobogan	215,866,300.00	222,892,025.00	287,986,100.00
10	Kab. Jepara	576,160,500.00	832,543,048.00	1,410,111,252.00
11	Kab. Karanganyar	1,560,412,241.00	3,731,793,997.00	4,304,135,803.00
12	Kab. Kebumen	462,468,584.00	1,076,952,830.00	1,210,442,650.00
13	Kab. Kendal	77,072,000.00	96,532,500.00	141,691,171.00
14	Kab. Klaten	799,163,643.00	854,458,795.00	1,034,439,307.00
15	Kab. Kudus	1,443,181,615.00	1,626,606,900.00	2,483,257,317.00
16	Kab. Magelang	10,267,691,157.00	11,317,863,615.00	12,720,753,543.00
17	Kab. Pati	673,085,356.00	764,033,673.00	890,580,790.00
18	Kab. Pekalongan	338,148,364.00	396,119,164.00	373,162,974.00
19	Kab. Pemasang	280,441,800.00	308,953,100.00	374,277,400.00
20	Kab. Purbalingga	301,703,060.00	335,720,002.00	374,481,880.00
21	Kab. Purworejo	381,208,300.00	398,827,550.00	473,630,301.00
22	Kab. Rembang	706,828,900.00	786,470,750.00	900,947,867.00
23	Kab. Semarang	2,364,858,692.00	2,977,370,533.00	3,942,935,157.00
24	Kab. Sragen	90,442,500.00	133,266,600.00	236,204,700.00
25	Kab. Sukoharjo	2,973,165,452.00	5,280,673,813.00	6,397,533,653.00
26	Kab. Tegal	323,246,186.00	376,063,397.00	447,178,254.00
27	Kab. Temanggung	94,010,000.00	96,680,000.00	217,378,698.00
28	Kab. Wonogiri	184,115,750.00	186,711,700.00	308,966,000.00
29	Kab. Wonosobo	171,582,352.00	209,002,780.00	229,157,656.00
30	Kota Magelang	2,441,943,652.00	2,910,250,748.00	3,304,979,480.00
31	Kota Pekalongan	2,665,353,865.00	4,156,117,010.00	5,426,766,474.00
32	Kota Salatiga	3,003,946,600.00	4,969,615,259.00	543,669,909.00
33	Kota Semarang	55,445,095,950.00	66,374,406,216.00	72,041,787,841.00
34	Kota Surakarta	19,290,768,713.00	24,931,132,316.00	28,030,841,829.00
35	Kota Tegal	1,082,931,478.00	1,941,258,818.00	2,744,647,609.00

Lampiran 3. Tabulasi Pajak Restoran

No	Pemerintah Daerah	2015	2016	2017
1	Kab. Banjarnegara	1,834,508,771.00	2,677,577,519.00	3,333,763,757.00
2	Kab. Banyumas	3,558,799,541.00	7,430,280,178.00	13,247,370,569.00
3	Kab. Batang	1,656,033,348.00	1,995,818,184.00	2,618,814,696.00
4	Kab. Blora	1,258,950,075.00	1,755,945,642.00	2,838,072,281.00
5	Kab. Boyolali	2,787,636,279.00	3,414,053,344.00	4,610,112,672.00
6	Kab. Brebes	272,308,442.00	306,834,668.00	362,852,515.00
7	Kab. Cilacap	1,357,763,169.00	1,611,704,340.00	2,324,373,587.00
8	Kab. Demak	2,026,993,985.00	2,549,068,709.00	3,186,211,993.00
9	Kab. Grobogan	1,440,535,872.00	1,987,250,715.00	3,569,481,342.00
10	Kab. Jepara	918,991,849.00	1,124,852,474.00	3,891,767,888.00
11	Kab. Karanganyar	2,721,636,994.00	4,889,322,011.00	5,985,834,017.00
12	Kab. Kebumen	2,999,702,675.00	3,912,400,550.00	4,441,685,932.00
13	Kab. Kendal	2,175,598,714.00	2,408,032,927.00	3,122,881,994.00
14	Kab. Klaten	3,016,358,884.00	3,008,136,618.00	3,683,044,791.00
15	Kab. Kudus	2,548,573,150.00	4,589,752,327.00	6,577,261,823.00
16	Kab. Magelang	6,638,370,556.00	8,672,916,769.00	10,690,589,041.00
17	Kab. Pati	397,003,937.00	594,866,351.00	839,772,028.00
18	Kab. Pekalongan	1,789,218,336.00	2,433,869,836.00	2,587,888,067.00
19	Kab. Pemasang	607,426,398.00	694,258,190.00	796,537,585.00
20	Kab. Purbalingga	2,076,379,539.00	2,873,580,510.00	3,955,521,302.00
21	Kab. Purworejo	1,860,020,913.00	2,231,162,503.00	3,092,478,277.00
22	Kab. Rembang	2,078,413,150.00	2,915,840,720.00	3,079,057,000.00
23	Kab. Semarang	4,289,087,988.00	6,408,249,069.00	9,049,414,586.00
24	Kab. Sragen	199,487,733.00	2,573,335,625.00	3,434,559,335.00
25	Kab. Sukoharjo	6,547,113,823.00	9,587,194,247.00	11,853,627,012.00
26	Kab. Tegal	876,692,524.00	1,933,911,392.00	2,621,114,069.00
27	Kab. Temanggung	135,815,000.00	139,747,500.00	152,666,662.00
28	Kab. Wonogiri	219,484,600.00	273,606,200.00	319,834,800.00
29	Kab. Wonosobo	141,374,163.00	501,728,585.00	1,876,950,588.00
30	Kota Magelang	2,104,103,322.00	2,418,552,101.00	3,388,469,448.00
31	Kota Pekalongan	3,679,870,116.00	4,893,407,559.00	7,021,314,829.00
32	Kota Salatiga	1,865,580,097.00	2,308,475,617.00	4,495,811,788.00
33	Kota Semarang	78,155,642,554.00	91,789,276,983.00	111,617,284,979.00
34	Kota Surakarta	34,696,017,859.00	31,625,753,614.00	36,406,367,255.00
35	Kota Tegal	4,805,739,495.00	6,162,073,584.00	9,688,831,249.00

Lampiran 4. Tabulasi Pajak Reklame

No	Pemerintah Daerah	2015	2016	2017
1	Kab. Banjarnegara	494,192,112.00	577,846,176.00	645,559,595.00
2	Kab. Banyumas	2,721,150,959.00	2,680,641,283.00	3,669,872,765.00
3	Kab. Batang	1,142,398,350.00	1,272,983,107.00	1,264,964,608.00
4	Kab. Blora	526,251,888.00	869,937,787.00	890,272,412.00
5	Kab. Boyolali	1,425,423,789.00	1,709,114,800.00	3,285,841,070.00
6	Kab. Brebes	829,928,980.00	1,027,074,760.00	1,194,847,315.00
7	Kab. Cilacap	1,692,828,688.00	1,561,280,714.00	1,834,228,980.00
8	Kab. Demak	1,004,782,520.00	1,199,664,495.00	1,730,315,391.00
9	Kab. Grobogan	337,995,635.00	411,983,749.00	439,370,101.00
10	Kab. Jepara	340,113,686.00	955,531,548.00	1,465,572,517.00
11	Kab. Karanganyar	753,959,950.00	1,211,677,151.00	2,902,606,750.00
12	Kab. Kebumen	430,857,873.00	423,660,723.00	650,272,186.00
13	Kab. Kendal	1,050,125,620.00	1,308,670,600.00	1,537,140,800.00
14	Kab. Klaten	2,727,401,807.00	3,322,015,902.00	3,586,311,926.00
15	Kab. Kudus	964,568,796.00	1,535,547,064.00	2,899,155,381.00
16	Kab. Magelang	890,442,387.00	911,997,157.00	1,060,118,081.00
17	Kab. Pati	751,313,105.00	821,043,033.00	1,025,383,451.00
18	Kab. Pekalongan	552,370,303.00	691,087,887.00	719,613,716.00
19	Kab. Pemasang	1,091,299,600.00	1,321,627,781.00	1,430,172,113.00
20	Kab. Purbalingga	774,531,967.00	878,700,709.00	876,564,028.00
21	Kab. Purworejo	384,726,123.00	566,737,279.00	541,951,392.00
22	Kab. Rembang	676,542,470.00	779,695,350.00	988,263,050.00
23	Kab. Semarang	1,646,028,655.00	1,857,981,937.00	1,958,469,704.00
24	Kab. Sragen	205,737,341.00	185,716,468.00	311,392,038.00
25	Kab. Sukoharjo	3,721,488,660.00	4,830,973,950.00	4,199,766,071.00
26	Kab. Tegal	1,414,764,637.00	1,682,479,884.00	1,745,076,469.00
27	Kab. Temanggung	563,869,925.00	546,347,198.00	590,393,583.00
28	Kab. Wonogiri	965,983,600.00	1,035,912,250.00	1,120,306,400.00
29	Kab. Wonosobo	459,679,702.00	539,351,748.00	665,036,549.00
30	Kota Magelang	786,705,765.00	827,036,607.00	885,662,074.00
31	Kota Pekalongan	1,368,048,044.00	1,312,559,819.00	1,493,098,756.00
32	Kota Salatiga	1,391,583,425.00	1,406,899,158.00	1,204,647,350.00
33	Kota Semarang	25,910,827,083.00	29,428,875,424.00	28,899,109,922.00
34	Kota Surakarta	8,055,347,900.00	8,538,164,150.00	7,434,261,150.00
35	Kota Tegal	2,909,904,400.00	3,238,727,000.00	3,335,174,750.00

Lampiran 5. Tabulasi Pajak Penerangan Jalan

No	Pemerintah Daerah	2015	2016	2017
1	Kab. Banjarnegara	13,895,464,409.00	14,657,097,038.00	19,091,432,213.00
2	Kab. Banyumas	44,401,192,424.00	49,331,136,399.00	61,261,440,735.00
3	Kab. Batang	18,987,341,479.00	20,361,874,476.00	25,985,078,158.00
4	Kab. Blora	14,906,713,014.00	15,546,804,343.00	19,015,970,505.00
5	Kab. Boyolali	30,301,639,490.00	31,914,816,132.00	38,503,852,490.00
6	Kab. Brebes	30,519,469,907.00	33,322,379,411.00	43,703,521,989.00
7	Kab. Cilacap	52,102,121,624.00	53,637,132,791.00	64,064,121,789.00
8	Kab. Demak	33,677,016,000.00	37,047,500,274.00	45,661,911,858.00
9	Kab. Grobogan	22,620,779,294.00	24,544,679,094.00	30,714,782,052.00
10	Kab. Jepara	27,278,139,439.00	29,687,749,529.00	37,018,106,544.00
11	Kab. Karanganyar	54,015,956,059.00	53,757,420,216.00	60,995,660,053.00
12	Kab. Kebumen	20,583,528,436.00	22,374,056,405.00	27,299,046,096.00
13	Kab. Kendal	39,371,079,078.00	39,441,805,569.00	47,359,331,126.00
14	Kab. Klaten	29,629,973,048.00	31,511,746,370.00	38,362,605,199.00
15	Kab. Kudus	37,123,725,653.00	36,962,689,872.00	44,972,069,055.00
16	Kab. Magelang	24,810,514,080.00	25,534,154,762.00	31,329,620,716.00
17	Kab. Pati	28,837,817,187.00	31,820,546,806.00	37,758,603,194.00
18	Kab. Pekalongan	21,103,472,857.00	21,840,786,472.00	26,009,588,268.00
19	Kab. Pemasang	21,826,229,729.00	23,847,396,732.00	30,675,577,471.00
20	Kab. Purbalingga	14,616,307,873.00	15,740,888,497.00	19,823,771,647.00
21	Kab. Purworejo	12,461,580,562.00	13,301,455,653.00	16,822,733,765.00
22	Kab. Rembang	12,671,168,937.00	13,702,599,311.00	18,129,943,313.00
23	Kab. Semarang	40,453,253,099.00	40,853,043,246.00	46,135,005,952.00
24	Kab. Sragen	31,865,350,850.00	33,730,018,857.00	39,764,164,998.00
25	Kab. Sukoharjo	62,178,855,655.00	63,601,337,296.00	74,760,620,384.00
26	Kab. Tegal	29,773,716,781.00	32,436,002,723.00	41,716,698,780.00
27	Kab. Temanggung	12,797,960,046.00	13,158,660,471.00	15,459,868,944.00
28	Kab. Wonogiri	14,562,399,184.00	15,390,095,001.00	19,679,067,574.00
29	Kab. Wonosobo	10,088,535,761.00	10,316,249,872.00	12,608,666,350.00
30	Kota Magelang	7,304,333,745.00	7,460,354,497.00	8,189,824,792.00
31	Kota Pekalongan	17,057,286,005.00	17,402,213,914.00	19,938,094,839.00
32	Kota Salatiga	13,567,696,370.00	13,110,699,094.00	14,570,708,218.00
33	Kota Semarang	185,505,501,940.00	189,895,462,761.00	208,428,629,152.00
34	Kota Surakarta	49,395,689,510.00	52,037,144,526.00	56,648,362,165.00
35	Kota Tegal	16,744,357,502.00	17,737,487,747.00	20,977,236,640.00

Lampiran 6. Tabulasi Retribusi Pelayanan Persampahan/Kebersihan

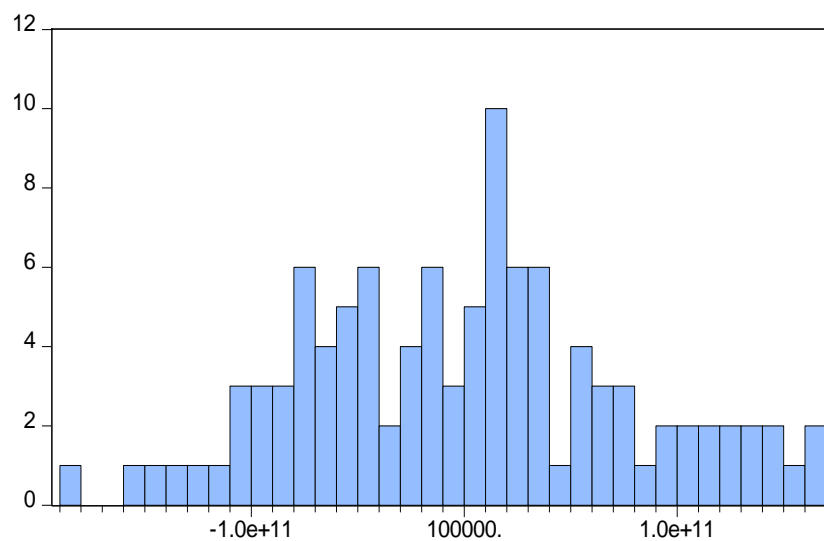
No	Pemerintah Daerah	2015	2016	2017
1	Kab. Banjarnegara	415,575,000.00	418,938,300.00	451,545,500.00
2	Kab. Banyumas	620,623,900.00	1,001,833,800.00	1,154,066,100.00
3	Kab. Batang	392,455,800.00	341,683,300.00	355,658,900.00
4	Kab. Blora	199,057,600.00	259,830,200.00	304,744,500.00
5	Kab. Boyolali	561,801,100.00	644,795,200.00	701,800,000.00
6	Kab. Brebes	143,352,500.00	161,071,500.00	155,356,000.00
7	Kab. Cilacap	547,156,000.00	589,044,500.00	638,470,000.00
8	Kab. Demak	282,228,000.00	291,460,400.00	298,309,600.00
9	Kab. Grobogan	463,794,500.00	450,852,000.00	458,990,500.00
10	Kab. Jepara	210,437,900.00	224,685,700.00	291,959,164.00
11	Kab. Karanganyar	645,265,055.00	658,299,940.00	693,218,200.00
12	Kab. Kebumen	618,270,300.00	725,503,200.00	763,771,200.00
13	Kab. Kendal	377,489,400.00	440,405,600.00	697,098,900.00
14	Kab. Klaten	391,833,760.00	399,448,130.00	453,375,850.00
15	Kab. Kudus	915,200,471.00	1,051,227,429.00	1,078,562,160.00
16	Kab. Magelang	137,745,000.00	170,045,000.00	198,379,000.00
17	Kab. Pati	380,434,200.00	397,495,450.00	445,393,200.00
18	Kab. Pekalongan	103,980,000.00	98,840,000.00	111,763,000.00
19	Kab. Pemasang	1,160,042,000.00	1,240,206,500.00	1,499,534,000.00
20	Kab. Purbalingga	346,301,300.00	345,780,000.00	342,052,000.00
21	Kab. Purworejo	269,015,100.00	293,733,800.00	371,066,800.00
22	Kab. Rembang	734,600,000.00	778,203,500.00	772,060,000.00
23	Kab. Semarang	791,113,900.00	839,149,400.00	999,086,100.00
24	Kab. Sragen	686,837,500.00	1,073,699,800.00	1,300,960,700.00
25	Kab. Sukoharjo	553,573,700.00	685,291,500.00	816,784,100.00
26	Kab. Tegal	778,538,300.00	811,858,750.00	1,232,392,000.00
27	Kab. Temanggung	818,769,600.00	852,829,600.00	931,200,000.00
28	Kab. Wonogiri	43,900,000.00	357,758,300.00	416,194,500.00
29	Kab. Wonosobo	98,399,000.00	95,949,000.00	146,551,500.00
30	Kota Magelang	324,007,000.00	326,808,600.00	326,865,600.00
31	Kota Pekalongan	157,460,000.00	193,036,000.00	267,039,800.00
32	Kota Salatiga	1,315,950,650.00	1,411,678,950.00	1,274,948,094.00
33	Kota Semarang	14,059,141,286.00	15,167,582,500.00	15,576,444,500.00
34	Kota Surakarta	5,247,319,891.00	6,846,074,526.00	8,616,731,173.00
35	Kota Tegal	337,425,000.00	361,467,000.00	464,725,000.00

Lampiran 7. Hasil Olah Data Eviews 10

Statistik Deskriptif

	Pendapatan Asli Daerah	Pajak Hotel	Pajak Restoran	Pajak Reklame	Pajak Penarangan Jalan	Retribusi Pelayanan Persampahan atau Kebersihan
Mean	336,000	4,230	6,700	2,290	34,400	1,140
Maximum	1,790,000	72,000	112,000	29,400	208,000	15,600
Minimum	152,000	77	136	186	7,300	44
Std. Dev.	226,000	11,400	16,300	4,680	31,500	2,640
N	105	105	105	105	105	105

Uji Normalitas



Series: Standardized Residuals
Sample 2015 2017
Observations 105

Mean -0.000144
Median 2.58e+09
Maximum 1.69e+11
Minimum -1.90e+11
Std. Dev. 7.66e+10
Skewness 0.130643
Kurtosis 2.628062

Jarque-Bera 0.903909
Probability 0.636383

Uji Multikolinearitas

Collinearity Statistics	
Tolerance	VIF
.162	6.017
.108	9.238
.145	8.389
.153	6.549
.163	5.758

Uji Heteroskedastisitas

Dependent Variable: LOGRESID

Method: Panel Least Squares

Date: 11/01/19 Time: 18:45

Sample: 2015 2017

Periods included: 3

Cross-sections included: 35

Total panel (balanced) observations: 105

Variable	Coefficient	Std. Error	t-Statistic	Prob.
HOTEL	7.85E-12	3.28E-11	1.969808	0.0519
RESTORAN	2.40E-11	2.19E-11	1.436883	0.1542
REKLAME	-8.00E-11	8.84E-11	0.229311	0.8191
PENERANGAN				
JALAN	1.51E-11	7.12E-12	-1.082695	0.2818
SAMPAH	-7.94E-11	1.32E-10	1.088196	0.2794
C	20.81554	0.174056	119.5908	0.0000
R-squared	0.112353	Mean dependent var	21.23208	
Adjusted R-squared	0.067522	S.D. dependent var	0.924673	
S.E. of regression	0.892910	Akaike info criterion	2.666783	
Sum squared resid	78.93149	Schwarz criterion	2.818438	
Log likelihood	-134.0061	Hannan-Quinn criter.	2.728236	
F-statistic	2.506153	Durbin-Watson stat	1.450524	
Prob(F-statistic)	0.035134			

Uji Autokorelasi

Dependent Variable: PAD
 Method: Panel EGLS (Cross-section random effects)
 Date: 11/01/19 Time: 18:47
 Sample: 2015 2017
 Periods included: 3
 Cross-sections included: 35
 Total panel (balanced) observations: 105
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
HOTEL	6.902966	1.879827	3.672128	0.0004
RESTORAN	3.701277	1.085558	3.409562	0.0009
REKLAME	-17.33423	6.839253	-2.534521	0.0128
PENERANGAN				
JALAN	5.481208	0.699668	7.834012	0.0000
SAMPAH	16.53498	9.810276	1.685476	0.0050
C	1.31E+11	1.78E+10	7.359431	0.0000

Effects Specification		S.D.	Rho
Cross-section random		5.47E+10	0.6766
Idiosyncratic random		3.78E+10	0.3234

Weighted Statistics			
R-squared	0.816848	Mean dependent var	1.29E+11
Adjusted R-squared	0.807598	S.D. dependent var	1.10E+11
S.E. of regression	4.84E+10	Sum squared resid	2.31E+23
F-statistic	88.30708	Durbin-Watson stat	1.634730
Prob(F-statistic)	0.000000		

Unweighted Statistics			
R-squared	0.898901	Mean dependent var	3.48E+11
Sum squared resid	6.10E+23	Durbin-Watson stat	0.620711

Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	8.751446	(34,65)	0.0000
Cross-section Chi-square	180.471142	34	0.0000

Cross-section fixed effects test equation:
Dependent Variable: PAD
Method: Panel Least Squares
Date: 11/01/19 Time: 18:58
Sample: 2015 2017
Periods included: 3
Cross-sections included: 35
Total panel (balanced) observations: 105

Variable	Coefficient	Std. Error	t-Statistic	Prob.
HOTEL	3.504962	2.660055	1.317628	0.1907
RESTORAN	5.077724	1.776092	2.858931	0.0052
REKLAME	-19.49806	7.165101	-2.721254	0.0077
PENERANGANJA				
LAN	3.978027	0.576667	6.898313	0.0000
SAMPAH	41.41132	10.67298	3.880016	0.0002
C	1.65E+11	1.41E+10	11.68652	0.0000
R-squared	0.914082	Mean dependent var	3.48E+11	
Adjusted R-squared	0.909742	S.D. dependent var	2.41E+11	
S.E. of regression	7.23E+10	Akaike info criterion	52.90257	
Sum squared resid	5.18E+23	Schwarz criterion	53.05422	
Log likelihood	-2771.385	Hannan-Quinn criter.	52.96402	
F-statistic	210.6517	Durbin-Watson stat	0.896174	
Prob(F-statistic)	0.000000			

Uji Hausman

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	67.983827	5	0.0584

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
HOTEL	6.878933	6.902966	3.994534	0.9904
RESTORAN	0.094702	3.701277	0.611951	0.0000
REKLAME	3.667914	-17.334229	172.688702	0.1100
PENERANGANJA				
LAN	13.051634	5.481208	2.001101	0.0000
SAMPAH	4.705752	16.534981	297.315448	0.4927

Cross-section random effects test equation:

Dependent Variable: PAD

Method: Panel Least Squares

Date: 11/01/19 Time: 18:59

Sample: 2015 2017

Periods included: 3

Cross-sections included: 35

Total panel (balanced) observations: 105

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.43E+11	3.88E+10	-3.681585	0.0005
HOTEL	6.878933	2.743772	2.507108	0.0147
RESTORAN	0.094702	1.338053	0.070776	0.9438
REKLAME	3.667914	14.81432	0.247592	0.8052
PENERANGANJA				
LAN	13.05163	1.578175	8.270080	0.0000
SAMPAH	4.705752	19.83827	0.237206	0.8132

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.984596	Mean dependent var	3.48E+11
Adjusted R-squared	0.975354	S.D. dependent var	2.41E+11

S.E. of regression	3.78E+10	Akaike info criterion	51.83141
Sum squared resid	9.29E+22	Schwarz criterion	52.84245
Log likelihood	-2681.149	Hannan-Quinn criter.	52.24110
F-statistic	106.5308	Durbin-Watson stat	2.585615
Prob(F-statistic)	0.000000		

Regresi Random Effect

Dependent Variable: PAD
 Method: Panel EGLS (Cross-section random effects)
 Date: 11/01/19 Time: 19:04
 Sample: 2015 2017
 Periods included: 3
 Cross-sections included: 35
 Total panel (balanced) observations: 105
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
HOTEL	6.902966	1.879827	3.672128	0.0004
RESTORAN	3.701277	1.085558	3.409562	0.0009
REKLAME	-17.33423	6.839253	-2.534521	0.0128
PENERANGANJA				
LAN	5.481208	0.699668	7.834012	0.0000
SAMPAH	16.53498	9.810276	1.685476	0.0050
C	1.31E+11	1.78E+10	7.359431	0.0000

Effects Specification

	S.D.	Rho
Cross-section random	5.47E+10	0.6766
Idiosyncratic random	3.78E+10	0.3234

Weighted Statistics

R-squared	0.816848	Mean dependent var	1.29E+11
Adjusted R-squared	0.807598	S.D. dependent var	1.10E+11
S.E. of regression	4.84E+10	Sum squared resid	2.31E+23
F-statistic	88.30708	Durbin-Watson stat	1.634730
Prob(F-statistic)	0.000000		

Unweighted Statistics

R-squared	0.898901	Mean dependent var	3.48E+11
Sum squared resid	6.10E+23	Durbin-Watson stat	0.620711



PEMERINTAH KOTA SEMARANG

CATATAN ATAS LAPORAN KEUANGAN

Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2017 dan 2016

BAB IV**PENJELASAN POS-POS LAPORAN KEUANGAN****4.1 PENJELASAN ATAS POS - POS LAPORAN REALISASI ANGGARAN PENDAPATAN DAN BELANJA****4.1.1 PENDAPATAN**

Setiap Pemerintah Daerah wajib meningkatkan kesejahteraan masyarakat dengan melalui pembangunan daerah. Untuk membangun daerah diperlukan pembiayaan yang bersumber dari pendapatan. Pendapatan dapat berasal dari potensi daerah yang bersangkutan maupun dari propinsi dan pusat. Pendapatan yang digunakan untuk mendanai aktivitas Pemerintah dapat dibagi menjadi Pendapatan Asli Daerah (PAD), Pendapatan Transfer (Dana Perimbangan), dan Lain-lain Pendapatan yang Sah. Anggaran dan realisasi pendapatan daerah pada tahun 2017 serta realisasi tahun anggaran 2016 disajikan sebagai berikut:

Pendapatan Daerah :	Anggaran 2017	Realisasi 2017	Rasio	Lebih/Kurang	Realisasi 2016
	Rp	Rp	%	Rp	Rp
1. Pendapatan Asli Daerah.	1,692,399,101,122.00	1,791,886,378,674.00	105.88%	99,487,277,552.00	1,491,645,900,065.00
2. Pendapatan Transfer	2,275,292,552,000.00	2,172,687,928,910.00	95.49%	(102,604,623,090.00)	2,072,179,143,418.00
3. Lain-lain Pendapatan yang Sah.	-	-	-	-	539,326,752,000.00
Jumlah	3,967,691,653,122.00	3,964,574,307,584.00	99.92%	(3,117,345,538.00)	4,103,151,795,483

Memperhatikan tabel diatas menunjukkan bahwa anggaran Pendapatan Daerah tahun anggaran 2017 sebesar Rp3.967.691.653.122,00 terealisasi sebesar Rp3.964.574.307.584,00 atau 99,92%. Dibandingkan realisasi tahun anggaran 2016 Rp4.103.151.795.483,00 hal ini mengandung arti bahwa pendapatan mengalami penurunan sebesar Rp3.117.345.538,00. Penurunan Realisasi Pendapatan Daerah tahun anggaran 2017 dari anggaran terjadi pada Pendapatan Transfer dan Lain-lain Pendapatan yang sah.

Realisasi masing-masing kelompok pendapatan daerah dapat dirinci sebagai berikut:

a. Pendapatan Asli Daerah

Target Anggaran dan Realisasi Pendapatan Asli Daerah (PAD) periode tahun anggaran 2017 dan realisasi 2016. Rincian menurut jenis pendapatan masing-masing jenis PAD tahun anggaran 2017 dan 2016 dapat dijelaskan berdasarkan obyek pendapatan sebagai berikut:

1) Pendapatan Pajak Daerah

Pajak daerah adalah salah satu sumber pendapatan daerah yang penting guna membiayai pelaksanaan pemerintahan daerah. Pendapatan dari pajak daerah berasal dari 11 (sebelas) macam pajak, yaitu Pajak Hotel, Pajak Restoran, Pajak Hiburan, Pajak Reklame, Pajak Penerangan Jalan, Pajak



PEMERINTAH KOTA SEMARANG
CATATAN ATAS LAPORAN KEUANGAN

Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2017 dan 2016

Mineral Bukan Logam dan Batuan, Pajak Parkir, Pajak Air Bawah Tanah, Pajak Sarang Burung Walet, Pajak BPHTB, dan Pajak Bumi dan Bangunan. Pajak adalah kontribusi wajib pajak kepada Daerah yang terutang oleh pribadi atau badan yang bersifat memaksa berdasarkan Undang-Undang, dengan tidak mendapatkan imbalan secara langsung dan digunakan untuk keperluan daerah bagi sebesar-besarnya kemakmuran rakyat.

Selanjutnya Pajak Daerah merupakan salah satu komponen Pendapatan Asli Daerah (PAD) yang tata cara pemungutannya diatur dengan Peraturan Daerah (Perda) Kota Semarang. OPD yang melakukan pengelolaan pendapatan Pajak Daerah adalah Badan Pendapatan Daerah (Bapenda) Kota Semarang.

Target dan realisasi penerimaan Pajak Daerah tahun 2017 serta realisasi tahun 2016 adalah sebagai berikut:

Pendapatan Pajak Daerah	Anggaran 2017	Realisasi 2017	Rasio	Lebih/Kurang	Realisasi 2016
	Rp	Rp	%	Rp	Rp
1 Pajak Hotel	69,500,000,000.00	72,041,787,841.00	103.66%	2,541,787,841.00	66,374,406,216.00
2 Pajak Restoran	107,500,000,000.00	111,617,284,979.00	103.83%	4,117,284,979.00	91,789,276,983.00
3 Pajak Hiburan	20,500,000,000.00	22,156,079,295.00	108.08%	1,656,079,295.00	17,601,177,831.00
4 Pajak Reklame	31,000,000,000.00	28,899,109,922.00	93.22%	(2,100,890,078.00)	29,428,875,424.00
5 Pajak Penerangan Jalan	205,000,000,000.00	208,428,629,152.00	101.67%	3,428,629,152.00	189,895,462,761.00
6 Pajak Mineral Bukan Logam dan Batuan	200,000,000.00	330,660,125.00	165.33%	130,660,125.00	105,999,850.00
7 Pajak Parkir	15,000,000,000.00	15,176,480,717.00	101.18%	176,480,717.00	11,379,780,905.00
8 Pajak Air Bawah Tanah	8,000,000,000.00	8,114,245,075.00	101.43%	114,245,075.00	6,296,980,828.00
9 Pajak Sarang Burung Walet	50,000,000.00	1,020,000.00	2.04%	(48,980,000.00)	750,000.00
10 Pajak BPHTB	320,000,000,000.00	416,395,327,140.00	130.12%	96,395,327,140.00	331,793,233,942.00
11 Pajak Bumi dan Bangunan	335,000,000,000.00	348,354,499,317.00	103.99%	13,354,499,317.00	261,821,528,036.00
Jumlah	1,111,750,000,000.00	1,231,515,123,563.00	110.77%	119,765,123,563.00	1,006,487,472,776.00

Retribusi Jasa Umum	Anggaran 2017	Realisasi 2017	Rasio	Lebih/Kurang	Realisasi 2016
	Rp	Rp	%	Rp	Rp
1 Retribusi Pelayanan Kesehatan	35,560,000.00	151,064,500.00	424.82%	115,504,500.00	3,876,771,000.00
2 Retribusi Pemakaian Alat Pemadam Kebakaran	160,000,000.00	165,957,000.00	103.72%	5,957,000.00	157,272,500.00
3 Retribusi Pelayanan Parkir di Tepi Jalan Umum	4,235,000,000.00	2,529,446,000.00	59.73%	(1,705,554,000.00)	3,012,751,000.00
4 Retribusi Pengujian Kendaraan Bermotor	6,333,480,000.00	4,920,845,450.00	77.70%	(1,412,634,550.00)	6,043,205,700.00
5 Retribusi Pelayanan Persampahan / Kebersihan	15,132,120,000.00	15,576,444,500.00	102.94%	444,324,500.00	15,167,582,500.00
6 Retribusi Pelayanan Tera/Tera Ulang	1,500,000,000.00	628,419,000.00	41.89%	(871,581,000.00)	-
7 Retribusi Pelayanan Pasar	11,070,366,000.00	10,527,821,881.00	95.10%	(542,544,119.00)	9,305,604,465.00
8 Retribusi Pelayanan Pemakaman dan Pengabuan Mayat	752,894,000.00	787,387,000.00	104.58%	34,493,000.00	849,052,000.00
9 Retribusi Penggantian Biaya Cek Peta	1,917,163,000.00	1,574,160,000.00	82.11%	(343,003,000.00)	1,345,473,000.00
10 Retribusi Penyediaan dan atau Penyedotan Kakus	241,200,000.00	243,250,000.00	100.85%	2,050,000.00	205,738,000.00
11 Retribusi Pengendalian Menara Telekomunikasi	2,000,000,000.00	-	0.00%	(2,000,000,000.00)	487,690,150.00
Jumlah Retribusi Jasa Umum	43,377,783,000.00	37,104,795,331.00	85.54%	(6,272,987,669.00)	40,451,140,315.00