

LAMPIRAN-LAMPIRAN

Lampiran 1 Rekapitulasi Sampel Penelitian

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	No	Kabupaten/Kota Provinsi Jawa Timur	Tahun
1	Kab. Bangkalan	2020	39	Kab. Bangkalan	2021	77	Kab. Bangkalan	2022
2	Kab. Banyuwangi	2020	40	Kab. Banyuwangi	2021	78	Kab. Banyuwangi	2022
3	Kab. Blitar	2020	41	Kab. Blitar	2021	79	Kab. Blitar	2022
4	Kab. Bojonegoro	2020	42	Kab. Bojonegoro	2021	80	Kab. Bojonegoro	2022
5	Kab. Bondowoso	2020	43	Kab. Bondowoso	2021	81	Kab. Bondowoso	2022
6	Kab. Gresik	2020	44	Kab. Gresik	2021	82	Kab. Gresik	2022
7	Kab. Jember	2020	45	Kab. Jember	2021	83	Kab. Jember	2022
8	Kab. Jombang	2020	46	Kab. Jombang	2021	84	Kab. Jombang	2022
9	Kab. Kediri	2020	47	Kab. Kediri	2021	85	Kab. Kediri	2022
10	Kab. Lamongan	2020	48	Kab. Lamongan	2021	86	Kab. Lamongan	2022
11	Kab. Lumajang	2020	49	Kab. Lumajang	2021	87	Kab. Lumajang	2022
12	Kab. Madiun	2020	50	Kab. Madiun	2021	88	Kab. Madiun	2022
13	Kab. Magetan	2020	51	Kab. Magetan	2021	89	Kab. Magetan	2022
14	Kab. Malang	2020	52	Kab. Malang	2021	90	Kab. Malang	2022
15	Kab. Mojokerto	2020	53	Kab. Mojokerto	2021	91	Kab. Mojokerto	2022
16	Kab. Nganjuk	2020	54	Kab. Nganjuk	2021	92	Kab. Nganjuk	2022
17	Kab. Ngawi	2020	55	Kab. Ngawi	2021	93	Kab. Ngawi	2022
18	Kab. Pacitan	2020	56	Kab. Pacitan	2021	94	Kab. Pacitan	2022
19	Kab. Pamekasan	2020	57	Kab. Pamekasan	2021	95	Kab. Pamekasan	2022
20	Kab. Pasuruan	2020	58	Kab. Pasuruan	2021	96	Kab. Pasuruan	2022
21	Kab. Ponorogo	2020	59	Kab. Ponorogo	2021	97	Kab. Ponorogo	2022
22	Kab. Probolinggo	2020	60	Kab. Probolinggo	2021	98	Kab. Probolinggo	2022
23	Kab. Sampang	2020	61	Kab. Sampang	2021	99	Kab. Sampang	2022
24	Kab. Sidoarjo	2020	62	Kab. Sidoarjo	2021	100	Kab. Sidoarjo	2022
25	Kab. Situbondo	2020	63	Kab. Situbondo	2021	101	Kab. Situbondo	2022
26	Kab. Sumenep	2020	64	Kab. Sumenep	2021	102	Kab. Sumenep	2022
27	Kab. Trenggalek	2020	65	Kab. Trenggalek	2021	103	Kab. Trenggalek	2022
28	Kab. Tuban	2020	66	Kab. Tuban	2021	104	Kab. Tuban	2022
29	Kab. Tulungagung	2020	67	Kab. Tulungagung	2021	105	Kab. Tulungagung	2022
30	Kota Batu	2020	68	Kota Batu	2021	106	Kota Batu	2022
31	Kota Blitar	2020	69	Kota Blitar	2021	107	Kota Blitar	2022
32	Kota Kediri	2020	70	Kota Kediri	2021	108	Kota Kediri	2022
33	Kota Madiun	2020	71	Kota Madiun	2021	109	Kota Madiun	2022
34	Kota Malang	2020	72	Kota Malang	2021	110	Kota Malang	2022
35	Kota Mojokerto	2020	73	Kota Mojokerto	2021	111	Kota Mojokerto	2022
36	Kota Pasuruan	2020	74	Kota Pasuruan	2021	112	Kota Pasuruan	2022
37	Kota Probolinggo	2020	75	Kota Probolinggo	2021	113	Kota Probolinggo	2022
38	Kota Surabaya	2020	76	Kota Surabaya	2021	114	Kota Surabaya	2022
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Lampiran 2 Hasil Perhitungan Variabel

Dalam Jumlah Persentase (%)						
No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	Pendapatan Asli Daerah (PAD)	Dana Alokasi Umum (DAU)	Dana Alokasi Khusus (DAK)	Kinerja Keuangan Pemerintah Daerah
1	Kab. Bangkalan	2020	10.89	43.61	12.58	98.85
2	Kab. Banyuwangi	2020	14.77	44.79	11.88	96.10
3	Kab. Blitar	2020	13.41	46.81	14.38	101.20
4	Kab. Bojonegoro	2020	17.31	21.01	1.36	104.65
5	Kab. Bondowoso	2020	11.47	43.87	16.11	100.80
6	Kab. Gresik	2020	31.46	29.66	9.35	105.31
7	Kab. Jember	2020	16.80	45.64	12.98	93.38
8	Kab. Jombang	2020	18.46	40.05	13.19	99.56
9	Kab. Kediri	2020	17.44	41.14	1.54	99.89
10	Kab. Lamongan	2020	16.97	38.72	11.68	99.47
11	Kab. Lumajang	2020	14.17	42.86	12.89	95.75
12	Kab. Madiun	2020	14.02	44.50	3.80	97.56
13	Kab. Magetan	2020	11.29	47.11	14.95	99.37
14	Kab. Malang	2020	15.31	41.17	12.29	102.39
15	Kab. Mojokerto	2020	22.36	38.10	1.97	100.09
16	Kab. Nganjuk	2020	16.52	41.01	14.39	97.86
17	Kab. Ngawi	2020	12.68	46.06	14.99	100.79
18	Kab. Pacitan	2020	10.37	45.54	17.45	96.65
19	Kab. Pamekasan	2020	12.73	43.90	14.11	112.88
20	Kab. Pasuruan	2020	21.76	34.29	11.83	100.66
21	Kab. Ponorogo	2020	13.47	44.07	14.15	98.97
22	Kab. Probolinggo	2020	10.93	40.24	13.19	98.74
23	Kab. Sampang	2020	9.99	44.61	14.06	98.46
24	Kab. Sidoarjo	2020	40.77	26.06	8.80	100.43
25	Kab. Situbondo	2020	12.39	42.67	15.50	96.05
26	Kab. Sumenep	2020	11.23	47.08	12.67	109.81
27	Kab. Trenggalek	2020	14.09	45.58	15.62	101.68
28	Kab. Tuban	2020	21.95	37.73	11.75	95.54
29	Kab. Tulungagung	2020	19.65	41.56	14.70	101.74
30	Kota Batu	2020	15.31	50.76	6.57	104.47
31	Kota Blitar	2020	20.30	46.61	9.06	105.42
32	Kota Kediri	2020	20.49	45.14	10.68	94.12
33	Kota Madiun	2020	23.49	44.71	6.85	95.73
34	Kota Malang	2020	25.11	41.16	8.24	107.53
35	Kota Mojokerto	2020	25.17	42.20	9.79	90.79
36	Kota Pasuruan	2020	17.91	49.89	8.66	101.87
37	Kota Probolinggo	2020	19.92	47.53	8.97	95.19
38	Kota Surabaya	2020	56.86	15.95	5.57	106.46
39	Kab. Bangkalan	2021	11.94	41.02	13.43	97.19
40	Kab. Banyuwangi	2021	16.35	50.99	11.32	97.25
41	Kab. Blitar	2021	16.51	42.30	14.35	92.97
42	Kab. Bojonegoro	2021	16.19	14.74	4.92	86.16
43	Kab. Bondowoso	2021	10.86	41.04	16.44	95.59
44	Kab. Gresik	2021	32.91	27.78	8.50	101.89
45	Kab. Jember	2021	17.82	45.09	11.04	104.66

Dalam Jumlah Presentase (%)						
No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	Pendapatan Asli Daerah (PAD)	Dana Alokasi Umum (DAU)	Dana Alokasi Khusus (DAK)	Kinerja Keuangan Pemerintah Daerah
46	Kab. Jombang	2021	23.09	34.88	12.40	96.62
47	Kab. Kediri	2021	17.58	39.34	16.27	100.49
48	Kab. Lamongan	2021	20.32	36.52	13.51	96.50
49	Kab. Lumajang	2021	15.04	41.61	12.24	99.47
50	Kab. Madiun	2021	16.84	40.85	16.54	94.33
51	Kab. Magetan	2021	12.85	44.18	13.91	93.51
52	Kab. Malang	2021	16.37	38.11	12.56	94.72
53	Kab. Mojokerto	2021	23.99	34.67	11.86	93.72
54	Kab. Nganjuk	2021	18.34	37.68	14.56	91.83
55	Kab. Ngawi	2021	12.74	43.41	16.93	99.06
56	Kab. Pacitan	2021	12.49	43.17	17.02	94.99
57	Kab. Pamekasan	2021	10.96	42.12	15.07	105.29
58	Kab. Pasuruan	2021	20.84	32.60	8.76	97.29
59	Kab. Ponorogo	2021	16.19	42.09	13.85	90.78
60	Kab. Probolinggo	2021	12.52	38.60	12.44	93.13
61	Kab. Sampang	2021	7.40	42.71	14.95	100.33
62	Kab. Sidoarjo	2021	41.14	24.24	7.02	105.71
63	Kab. Situbondo	2021	13.05	42.51	14.87	94.28
64	Kab. Sumenep	2021	10.50	44.94	13.80	99.30
65	Kab. Trenggalek	2021	12.55	44.28	15.36	98.94
66	Kab. Tuban	2021	22.82	35.64	10.95	91.50
67	Kab. Tulungagung	2021	30.81	34.33	11.78	88.95
68	Kota Batu	2021	15.16	45.93	6.65	102.06
69	Kota Blitar	2021	26.47	35.04	6.89	92.43
70	Kota Kediri	2021	29.15	37.76	7.10	89.09
71	Kota Madiun	2021	24.16	42.29	6.63	97.55
72	Kota Malang	2021	28.05	36.83	7.81	103.42
73	Kota Mojokerto	2021	26.60	38.14	7.31	98.92
74	Kota Pasuruan	2021	15.71	48.06	10.53	102.30
75	Kota Probolinggo	2021	21.42	43.33	7.88	90.41
76	Kota Surabaya	2021	56.77	14.02	4.61	93.90
77	Kab. Bangkalan	2022	12.70	41.88	18.43	102.00
78	Kab. Banyuwangi	2022	15.97	48.84	15.02	102.82
79	Kab. Blitar	2022	17.29	42.55	16.11	100.96
80	Kab. Bojonegoro	2022	13.94	14.93	6.51	93.25
81	Kab. Bondowoso	2022	9.93	43.47	16.00	99.60
82	Kab. Gresik	2022	33.25	25.85	7.91	105.57
83	Kab. Jember	2022	17.23	43.00	16.71	112.06
84	Kab. Jombang	2022	19.44	37.28	16.63	107.11
85	Kab. Kediri	2022	21.23	37.32	14.96	103.08
86	Kab. Lamongan	2022	17.31	36.87	16.80	108.67
87	Kab. Lumajang	2022	16.44	40.77	17.59	102.29
88	Kab. Madiun	2022	18.80	40.09	17.49	102.61
89	Kab. Magetan	2022	12.91	45.15	15.27	106.82
90	Kab. Malang	2022	18.99	38.62	10.60	107.75

Dalam Jumlah Presentase (%)						
No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	Pendapatan Asli Daerah (PAD)	Dana Alokasi Umum (DAU)	Dana Alokasi Khusus (DAK)	Kinerja Keuangan Pemerintah Daerah
91	Kab. Mojokerto	2022	26.67	35.53	9.48	103.30
92	Kab. Nganjuk	2022	17.13	37.64	12.96	102.50
93	Kab. Ngawi	2022	13.98	43.67	18.13	103.66
94	Kab. Pacitan	2022	9.98	44.03	20.82	100.37
95	Kab. Pamekasan	2022	12.12	40.96	18.61	106.41
96	Kab. Pasuruan	2022	21.96	32.57	14.44	102.91
97	Kab. Ponorogo	2022	14.12	42.44	15.47	109.12
98	Kab. Probolinggo	2022	11.15	39.35	16.58	99.93
99	Kab. Sampang	2022	9.79	40.89	19.45	112.69
100	Kab. Sidoarjo	2022	40.00	24.77	12.38	107.66
101	Kab. Situbondo	2022	14.70	43.03	17.52	103.19
102	Kab. Sumenep	2022	10.27	44.70	13.21	98.27
103	Kab. Trenggalek	2022	20.65	40.05	16.92	105.91
104	Kab. Tuban	2022	21.74	36.17	14.04	102.94
105	Kab. Tulungagung	2022	21.86	40.04	15.37	110.26
106	Kota Batu	2022	20.25	44.14	8.95	98.78
107	Kota Blitar	2022	17.01	42.74	7.94	112.96
108	Kota Kediri	2022	21.97	38.72	8.69	102.01
109	Kota Madiun	2022	24.91	43.70	6.71	109.87
110	Kota Malang	2022	33.08	36.18	8.76	100.76
111	Kota Mojokerto	2022	25.38	40.11	7.55	116.13
112	Kota Pasuruan	2022	17.96	43.95	10.48	103.03
113	Kota Probolinggo	2022	20.06	44.90	9.97	113.09
114	Kota Surabaya	2022	60.45	12.94	8.68	107.47



Lampiran 3 Kertas Kerja Perhitungan Kinerja Keuangan Pemerintah Daerah

Tahun 2020

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL DEPENDEN (Y)		
			Kinerja Keuangan Pemerintah Daerah		
			Realisasi Pengeluaran	Realisasi Penerimaan	Total (%)
1	Kab. Bangkalan	2020	Rp 2,116,224,183,519.56	Rp 2,140,808,956,309.69	98.85%
2	Kab. Banyuwangi	2020	Rp 3,140,638,904,668.47	Rp 3,268,231,248,972.23	96.10%
3	Kab. Blitar	2020	Rp 2,282,937,756,905.57	Rp 2,255,876,316,829.13	101.20%
4	Kab. Bojonegoro	2020	Rp 4,358,623,563,024.54	Rp 4,165,075,649,836.49	104.65%
5	Kab. Bondowoso	2020	Rp 1,957,381,041,110.92	Rp 1,941,757,072,598.72	100.80%
6	Kab. Gresik	2020	Rp 3,095,541,249,535.02	Rp 2,939,477,566,194.07	105.31%
7	Kab. Jember	2020	Rp 3,297,611,664,292.96	Rp 3,531,439,425,487.65	93.38%
8	Kab. Jombang	2020	Rp 2,527,283,320,122.97	Rp 2,538,496,472,277.89	99.56%
9	Kab. Kediri	2020	Rp 2,832,284,646,054.78	Rp 2,835,332,942,710.08	99.89%
10	Kab. Lamongan	2020	Rp 2,823,137,926,114.77	Rp 2,838,272,211,782.49	99.47%
11	Kab. Lumajang	2020	Rp 2,028,732,782,607.05	Rp 2,118,849,571,641.14	95.75%
12	Kab. Madiun	2020	Rp 1,796,557,950,336.91	Rp 1,841,457,400,838.08	97.56%
13	Kab. Magetan	2020	Rp 1,790,371,695,588.21	Rp 1,801,812,706,354.25	99.37%
14	Kab. Malang	2020	Rp 3,904,352,977,902.03	Rp 3,813,127,410,434.31	102.39%
15	Kab. Mojokerto	2020	Rp 2,404,898,902,932.71	Rp 2,402,663,250,548.79	100.09%
16	Kab. Nganjuk	2020	Rp 2,383,277,058,326.48	Rp 2,435,396,958,079.43	97.86%
17	Kab. Ngawi	2020	Rp 2,146,482,441,055.79	Rp 2,129,605,045,925.80	100.79%
18	Kab. Pacitan	2020	Rp 1,570,270,990,460.45	Rp 1,624,631,028,789.38	96.65%
19	Kab. Pamekasan	2020	Rp 2,059,118,220,818.57	Rp 1,824,167,916,966.71	112.88%
20	Kab. Pasuruan	2020	Rp 3,238,383,232,383.24	Rp 3,217,081,717,078.40	100.66%
21	Kab. Ponorogo	2020	Rp 2,228,535,472,522.01	Rp 2,251,782,234,283.27	98.97%
22	Kab. Probolinggo	2020	Rp 2,302,243,526,498.71	Rp 2,331,513,790,016.76	98.74%
23	Kab. Sampang	2020	Rp 1,730,647,091,105.99	Rp 1,757,707,108,484.17	98.46%
24	Kab. Sidoarjo	2020	Rp 4,430,661,948,164.65	Rp 4,411,615,214,581.65	100.43%
25	Kab. Situbondo	2020	Rp 1,696,582,528,684.59	Rp 1,766,329,560,607.17	96.05%
26	Kab. Sumenep	2020	Rp 2,544,767,758,853.27	Rp 2,317,331,681,482.57	109.81%
27	Kab. Trenggalek	2020	Rp 1,861,988,825,777.28	Rp 1,831,177,618,127.90	101.68%
28	Kab. Tuban	2020	Rp 2,463,774,147,704.72	Rp 2,578,839,055,752.70	95.54%
29	Kab. Tulungagung	2020	Rp 2,643,649,523,202.12	Rp 2,598,322,054,180.68	101.74%
30	Kota Batu	2020	Rp 932,959,717,980.46	Rp 893,038,839,330.97	104.47%
31	Kota Blitar	2020	Rp 906,684,057,132.51	Rp 860,098,294,124.93	105.42%
32	Kota Kediri	2020	Rp 1,207,691,610,980.16	Rp 1,283,093,769,233.74	94.12%
33	Kota Madiun	2020	Rp 1,014,631,224,152.20	Rp 1,059,913,793,139.59	95.73%
34	Kota Malang	2020	Rp 2,103,467,535,397.26	Rp 1,956,090,185,104.35	107.53%
35	Kota Mojokerto	2020	Rp 804,407,017,101.88	Rp 886,026,211,545.94	90.79%
36	Kota Pasuruan	2020	Rp 824,822,274,271.65	Rp 809,671,940,302.92	101.87%
37	Kota Probolinggo	2020	Rp 877,667,480,575.35	Rp 922,027,675,562.60	95.19%
38	Kota Surabaya	2020	Rp 8,032,680,988,065.47	Rp 7,545,416,994,175.97	106.46%
TOTAL			Rp 90,361,973,235,931.30	Rp 89,723,556,889,692.60	3806.23%
RATA-RATA			Rp 2,377,946,664,103.46	Rp 2,361,146,233,939.28	100.16%
MAX.			Rp 8,032,680,988,065.47	Rp 7,545,416,994,175.97	112.88%
MIN.			Rp 804,407,017,101.88	Rp 809,671,940,302.92	90.79%

Lampiran 4 Kertas Kerja Perhitungan Kinerja Keuangan Pemerintah Daerah
Tahun 2021

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL DEPENDEN (Y)		
			Kinerja Keuangan Pemerintah Daerah		
			Realisasi Pengeluaran	Realisasi Penerimaan	Total (%)
39	Kab. Bangkalan	2021	Rp 2,211,221,771,303.32	Rp 2,275,095,391,762.23	97.19%
40	Kab. Banyuwangi	2021	Rp 3,093,593,254,516.97	Rp 3,181,210,231,920.83	97.25%
41	Kab. Blitar	2021	Rp 2,294,172,722,399.62	Rp 2,467,651,406,772.43	92.97%
42	Kab. Bojonegoro	2021	Rp 5,086,919,540,149.46	Rp 5,904,101,073,579.53	86.16%
43	Kab. Bondowoso	2021	Rp 1,963,801,805,307.37	Rp 2,054,350,628,524.73	95.59%
44	Kab. Gresik	2021	Rp 3,192,751,693,289.33	Rp 3,133,574,194,041.41	101.89%
45	Kab. Jember	2021	Rp 3,731,626,715,976.43	Rp 3,565,326,116,830.38	104.66%
46	Kab. Jombang	2021	Rp 2,785,980,355,229.10	Rp 2,883,526,219,043.24	96.62%
47	Kab. Kediri	2021	Rp 2,937,424,451,914.08	Rp 2,923,110,843,869.24	100.49%
48	Kab. Lamongan	2021	Rp 2,871,007,882,801.56	Rp 2,975,019,936,520.51	96.50%
49	Kab. Lumajang	2021	Rp 2,150,424,463,380.39	Rp 2,161,880,436,241.41	99.47%
50	Kab. Madiun	2021	Rp 1,866,339,659,267.87	Rp 1,978,493,284,512.37	94.33%
51	Kab. Magetan	2021	Rp 1,773,058,306,092.00	Rp 1,896,117,538,010.50	93.51%
52	Kab. Malang	2021	Rp 3,873,441,016,561.90	Rp 4,089,399,566,627.50	94.72%
53	Kab. Mojokerto	2021	Rp 2,443,306,771,612.05	Rp 2,606,948,558,432.54	93.72%
54	Kab. Nganjuk	2021	Rp 2,395,343,354,250.62	Rp 2,608,437,761,443.24	91.83%
55	Kab. Ngawi	2021	Rp 2,205,164,128,244.39	Rp 2,226,087,473,199.80	99.06%
56	Kab. Pacitan	2021	Rp 1,610,281,291,593.25	Rp 1,695,124,683,282.75	94.99%
57	Kab. Pamekasan	2021	Rp 1,978,703,844,095.13	Rp 1,879,358,460,454.42	105.29%
58	Kab. Pasuruan	2021	Rp 3,273,759,884,343.00	Rp 3,364,856,320,688.61	97.29%
59	Kab. Ponorogo	2021	Rp 2,112,615,763,918.81	Rp 2,327,251,510,061.31	90.78%
60	Kab. Probolinggo	2021	Rp 2,234,945,553,137.78	Rp 2,399,817,125,466.09	93.13%
61	Kab. Sampang	2021	Rp 1,836,339,237,365.95	Rp 1,830,349,802,578.01	100.33%
62	Kab. Sidoarjo	2021	Rp 4,936,099,885,354.76	Rp 4,669,635,698,473.41	105.71%
63	Kab. Situbondo	2021	Rp 1,652,272,988,543.26	Rp 1,752,515,838,351.34	94.28%
64	Kab. Sumenep	2021	Rp 2,390,690,707,126.47	Rp 2,407,606,540,913.55	99.30%
65	Kab. Trenggalek	2021	Rp 1,840,127,791,074.27	Rp 1,859,926,435,396.71	98.94%
66	Kab. Tuban	2021	Rp 2,464,980,324,856.14	Rp 2,693,892,209,851.81	91.50%
67	Kab. Tulungagung	2021	Rp 2,753,992,368,427.47	Rp 3,095,975,320,366.44	88.95%
68	Kota Batu	2021	Rp 989,973,028,956.73	Rp 969,962,352,371.30	102.06%
69	Kota Blitar	2021	Rp 1,039,148,148,574.38	Rp 1,124,204,463,548.12	92.43%
70	Kota Kediri	2021	Rp 1,344,272,318,953.32	Rp 1,508,822,569,048.64	89.09%
71	Kota Madiun	2021	Rp 1,073,679,343,613.92	Rp 1,100,682,829,130.86	97.55%
72	Kota Malang	2021	Rp 2,225,952,718,513.56	Rp 2,152,355,838,252.87	103.42%
73	Kota Mojokerto	2021	Rp 953,448,578,249.07	Rp 963,876,748,546.13	98.92%
74	Kota Pasuruan	2021	Rp 858,584,017,159.52	Rp 839,305,466,624.42	102.30%
75	Kota Probolinggo	2021	Rp 898,555,784,164.52	Rp 993,879,239,176.41	90.41%
76	Kota Surabaya	2021	Rp 7,819,077,321,545.57	Rp 8,326,878,076,226.29	93.90%
TOTAL			Rp 93,163,078,791,863.30	Rp 96,886,608,190,141.40	3666.53%
RATA-RATA			Rp 2,451,659,968,206.93	Rp 2,549,647,583,951.09	96.49%
MAX.			Rp 7,819,077,321,545.57	Rp 8,326,878,076,226.29	105.71%
MIN.			Rp 858,584,017,159.52	Rp 839,305,466,624.42	86.16%

Lampiran 5 Kertas Kerja Perhitungan Kinerja Keuangan Pemerintah Daerah

Tahun 2022

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL DEPENDEN (Y)		
			Kinerja Keuangan Pemerintah Daerah		
			Realisasi Pengeluaran	Realisasi Penerimaan	Total (%)
77	Kab. Bangkalan	2022	Rp 2,264,589,338,633.33	Rp 2,220,215,269,051.80	102.00%
78	Kab. Banyuwangi	2022	Rp 3,327,251,697,808.09	Rp 3,236,145,965,510.90	102.82%
79	Kab. Blitar	2022	Rp 2,468,613,988,476.88	Rp 2,445,113,221,433.68	100.96%
80	Kab. Bojonegoro	2022	Rp 5,378,042,311,459.99	Rp 5,767,294,392,548.71	93.25%
81	Kab. Bondowoso	2022	Rp 1,900,909,432,084.66	Rp 1,908,478,394,409.06	99.60%
82	Kab. Gresik	2022	Rp 3,554,078,352,827.67	Rp 3,366,654,984,393.29	105.57%
83	Kab. Jember	2022	Rp 4,163,361,602,016.37	Rp 3,715,160,123,903.32	112.06%
84	Kab. Jombang	2022	Rp 2,878,936,347,836.69	Rp 2,687,949,309,025.66	107.11%
85	Kab. Kediri	2022	Rp 3,154,101,883,074.31	Rp 3,059,858,480,150.76	103.08%
86	Kab. Lamongan	2022	Rp 3,188,162,740,326.07	Rp 2,933,713,997,200.59	108.67%
87	Kab. Lumajang	2022	Rp 2,248,761,063,560.50	Rp 2,198,459,140,759.22	102.29%
88	Kab. Madiun	2022	Rp 2,059,524,737,418.60	Rp 2,007,057,652,785.10	102.61%
89	Kab. Magetan	2022	Rp 1,971,226,045,197.85	Rp 1,845,412,433,875.57	106.82%
90	Kab. Malang	2022	Rp 4,330,508,442,323.56	Rp 4,018,953,724,121.51	107.75%
91	Kab. Mojokerto	2022	Rp 2,620,848,933,109.70	Rp 2,537,235,424,067.77	103.30%
92	Kab. Nganjuk	2022	Rp 2,666,206,211,303.42	Rp 2,601,196,777,618.99	102.50%
93	Kab. Ngawi	2022	Rp 2,294,020,887,866.25	Rp 2,212,970,866,504.26	103.66%
94	Kab. Pacitan	2022	Rp 1,662,255,332,563.37	Rp 1,656,079,170,756.69	100.37%
95	Kab. Pamekasan	2022	Rp 2,036,902,099,506.49	Rp 1,914,278,953,187.52	106.41%
96	Kab. Pasuruan	2022	Rp 3,450,040,247,082.16	Rp 3,352,368,857,825.30	102.91%
97	Kab. Ponorogo	2022	Rp 2,485,618,093,967.13	Rp 2,277,811,558,806.58	109.12%
98	Kab. Probolinggo	2022	Rp 2,343,434,209,734.62	Rp 2,345,094,069,676.37	99.93%
99	Kab. Sampang	2022	Rp 2,119,506,527,747.27	Rp 1,880,795,203,671.93	112.69%
100	Kab. Sidoarjo	2022	Rp 4,849,911,746,143.62	Rp 4,504,849,594,847.19	107.66%
101	Kab. Situbondo	2022	Rp 1,778,985,460,306.73	Rp 1,723,936,127,641.04	103.19%
102	Kab. Sumenep	2022	Rp 2,364,552,041,997.17	Rp 2,406,116,363,646.98	98.27%
103	Kab. Trenggalek	2022	Rp 2,167,412,235,228.31	Rp 2,046,436,048,932.63	105.91%
104	Kab. Tuban	2022	Rp 2,721,442,125,140.00	Rp 2,643,590,232,822.54	102.94%
105	Kab. Tulungagung	2022	Rp 2,913,688,510,341.23	Rp 2,642,478,582,447.22	110.26%
106	Kota Batu	2022	Rp 991,895,804,982.93	Rp 1,004,136,897,746.46	98.78%
107	Kota Blitar	2022	Rp 1,037,630,983,106.27	Rp 918,568,210,280.52	112.96%
108	Kota Kediri	2022	Rp 1,482,748,596,777.33	Rp 1,453,556,698,954.24	102.01%
109	Kota Madiun	2022	Rp 1,165,410,106,455.26	Rp 1,060,716,311,084.55	109.87%
110	Kota Malang	2022	Rp 2,188,318,745,870.33	Rp 2,171,753,457,135.85	100.76%
111	Kota Mojokerto	2022	Rp 1,064,223,652,876.43	Rp 916,439,416,602.17	116.13%
112	Kota Pasuruan	2022	Rp 939,274,546,104.50	Rp 911,656,871,775.11	103.03%
113	Kota Probolinggo	2022	Rp 1,080,134,068,338.53	Rp 955,089,232,636.99	113.09%
114	Kota Surabaya	2022	Rp 9,448,236,778,683.50	Rp 8,791,308,679,482.20	107.47%
TOTAL			Rp 100,760,765,928,277.00	Rp 96,338,930,697,320.20	3987.83%
RATA-RATA			Rp 2,651,599,103,375.71	Rp 2,535,235,018,350.53	104.94%
MAX.			Rp 9,448,236,778,683.50	Rp 8,791,308,679,482.20	116.13%
MIN.			Rp 939,274,546,104.50	Rp 911,656,871,775.11	93.25%

Lampiran 6 Kertas Kerja Perhitungan PAD Tahun 2020

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X1)				
			Pendapatan Asli Daerah (PAD)				
			Realisasi PAD		Total Pendapatan Daerah	Total (%)	
1	Kab. Bangkalan	2020	Rp	233,177,792,497.49	Rp	2,140,808,956,309.69	10.89%
2	Kab. Banyuwangi	2020	Rp	482,740,174,377.22	Rp	3,268,231,248,972.23	14.77%
3	Kab. Blitar	2020	Rp	302,540,062,676.13	Rp	2,255,876,316,829.13	13.41%
4	Kab. Bojonegoro	2020	Rp	720,914,033,084.25	Rp	4,165,075,649,836.49	17.31%
5	Kab. Bondowoso	2020	Rp	222,657,296,673.72	Rp	1,941,757,072,598.72	11.47%
6	Kab. Gresik	2020	Rp	924,657,913,563.07	Rp	2,939,477,566,194.07	31.46%
7	Kab. Jember	2020	Rp	593,175,154,485.65	Rp	3,531,439,425,487.65	16.80%
8	Kab. Jombang	2020	Rp	468,627,918,703.89	Rp	2,538,496,472,277.89	18.46%
9	Kab. Kediri	2020	Rp	494,413,404,880.18	Rp	2,835,332,942,710.08	17.44%
10	Kab. Lamongan	2020	Rp	481,752,331,399.49	Rp	2,838,272,211,782.49	16.97%
11	Kab. Lumajang	2020	Rp	300,263,112,642.77	Rp	2,118,849,571,641.14	14.17%
12	Kab. Madiun	2020	Rp	258,211,505,535.08	Rp	1,841,457,400,838.08	14.02%
13	Kab. Magetan	2020	Rp	203,465,853,559.25	Rp	1,801,812,706,354.25	11.29%
14	Kab. Malang	2020	Rp	583,846,309,201.31	Rp	3,813,127,410,434.31	15.31%
15	Kab. Mojokerto	2020	Rp	537,297,509,364.79	Rp	2,402,663,250,548.79	22.36%
16	Kab. Nganjuk	2020	Rp	402,347,144,361.43	Rp	2,435,396,958,079.43	16.52%
17	Kab. Ngawi	2020	Rp	269,979,788,588.80	Rp	2,129,605,045,925.80	12.68%
18	Kab. Pacitan	2020	Rp	168,459,638,378.38	Rp	1,624,631,028,789.38	10.37%
19	Kab. Pamekasan	2020	Rp	232,262,477,004.71	Rp	1,824,167,916,966.71	12.73%
20	Kab. Pasuruan	2020	Rp	700,151,909,602.40	Rp	3,217,081,717,078.40	21.76%
21	Kab. Ponorogo	2020	Rp	303,331,015,448.27	Rp	2,251,782,234,283.27	13.47%
22	Kab. Probolinggo	2020	Rp	254,884,191,561.76	Rp	2,331,513,790,016.76	10.93%
23	Kab. Sampang	2020	Rp	175,518,944,949.09	Rp	1,757,707,108,484.17	9.99%
24	Kab. Sidoarjo	2020	Rp	1,798,515,529,274.65	Rp	4,411,615,214,581.65	40.77%
25	Kab. Situbondo	2020	Rp	218,845,065,632.84	Rp	1,766,329,560,607.17	12.39%
26	Kab. Sumenep	2020	Rp	260,329,014,333.57	Rp	2,317,331,681,482.57	11.23%
27	Kab. Trenggalek	2020	Rp	257,977,450,483.90	Rp	1,831,177,618,127.90	14.09%
28	Kab. Tuban	2020	Rp	566,077,757,668.16	Rp	2,578,839,055,752.70	21.95%
29	Kab. Tulungagung	2020	Rp	510,549,330,895.05	Rp	2,598,322,054,180.68	19.65%
30	Kota Batu	2020	Rp	136,766,373,974.97	Rp	893,038,839,330.97	15.31%
31	Kota Blitar	2020	Rp	174,590,638,444.23	Rp	860,098,294,124.93	20.30%
32	Kota Kediri	2020	Rp	262,886,289,227.78	Rp	1,283,093,769,233.74	20.49%
33	Kota Madiun	2020	Rp	248,944,404,487.59	Rp	1,059,913,793,139.59	23.49%
34	Kota Malang	2020	Rp	491,189,243,955.35	Rp	1,956,090,185,104.35	25.11%
35	Kota Mojokerto	2020	Rp	231,875,337,605.94	Rp	886,026,211,545.94	26.17%
36	Kota Pasuruan	2020	Rp	145,036,603,027.92	Rp	809,671,940,302.92	17.91%
37	Kota Probolinggo	2020	Rp	183,680,648,895.19	Rp	922,027,675,562.60	19.92%
38	Kota Surabaya	2020	Rp	4,289,960,292,372.98	Rp	7,545,416,994,175.97	56.86%
TOTAL			Rp	19,091,899,462,819.20	Rp	89,723,556,889,692.60	700.23%
RATA-RATA			Rp	502,418,406,916.30	Rp	2,361,146,233,939.28	18.43%
MAX.			Rp	4,289,960,292,372.98	Rp	7,545,416,994,175.97	56.86%
MIN.			Rp	136,766,373,974.97	Rp	809,671,940,302.92	9.99%

Lampiran 7 Kertas Kerja Perhitungan PAD Tahun 2021

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X1)			
			Pendapatan Asli Daerah (PAD)			
			Realisasi PAD		Total Pendapatan Daerah	Total (%)
39	Kab. Bangkalan	2021	Rp 271,656,642,591.09	Rp 2,275,095,391,762.23	11.94%	
40	Kab. Banyuwangi	2021	Rp 520,021,954,381.20	Rp 3,181,210,231,920.83	16.35%	
41	Kab. Blitar	2021	Rp 407,530,973,690.43	Rp 2,467,651,406,772.43	16.51%	
42	Kab. Bojonegoro	2021	Rp 955,640,728,380.39	Rp 5,904,101,073,579.53	16.19%	
43	Kab. Bondowoso	2021	Rp 223,136,567,608.59	Rp 2,054,350,628,524.73	10.86%	
44	Kab. Gresik	2021	Rp 1,031,387,734,236.41	Rp 3,133,574,194,041.41	32.91%	
45	Kab. Jember	2021	Rp 635,305,965,623.24	Rp 3,565,326,116,830.38	17.82%	
46	Kab. Jombang	2021	Rp 665,844,012,375.24	Rp 2,883,526,219,043.24	23.09%	
47	Kab. Kediri	2021	Rp 513,773,026,141.24	Rp 2,923,110,843,869.24	17.58%	
48	Kab. Lamongan	2021	Rp 604,587,635,067.78	Rp 2,975,019,936,520.51	20.32%	
49	Kab. Lumajang	2021	Rp 325,045,892,762.36	Rp 2,161,880,436,241.41	15.04%	
50	Kab. Madiun	2021	Rp 333,154,568,459.37	Rp 1,978,493,284,512.37	16.84%	
51	Kab. Magetan	2021	Rp 243,732,143,559.50	Rp 1,896,117,538,010.50	12.85%	
52	Kab. Malang	2021	Rp 669,361,940,836.91	Rp 4,089,399,566,627.50	16.37%	
53	Kab. Mojokerto	2021	Rp 625,418,916,520.09	Rp 2,606,948,558,432.54	23.99%	
54	Kab. Nganjuk	2021	Rp 478,462,299,146.24	Rp 2,608,437,761,443.24	18.34%	
55	Kab. Ngawi	2021	Rp 283,608,932,666.80	Rp 2,226,087,473,199.80	12.74%	
56	Kab. Pacitan	2021	Rp 211,689,109,365.52	Rp 1,695,124,683,282.75	12.49%	
57	Kab. Pamekasan	2021	Rp 205,969,039,947.27	Rp 1,879,358,460,454.42	10.96%	
58	Kab. Pasuruan	2021	Rp 701,199,341,703.47	Rp 3,364,856,320,688.61	20.84%	
59	Kab. Ponorogo	2021	Rp 376,702,757,475.31	Rp 2,327,251,510,061.31	16.19%	
60	Kab. Probolinggo	2021	Rp 300,398,775,730.94	Rp 2,399,817,125,466.09	12.52%	
61	Kab. Sampang	2021	Rp 135,499,437,439.15	Rp 1,830,349,802,578.01	7.40%	
62	Kab. Sidoarjo	2021	Rp 1,921,244,253,335.69	Rp 4,669,635,698,473.41	41.14%	
63	Kab. Situbondo	2021	Rp 228,766,562,733.20	Rp 1,752,515,838,351.34	13.05%	
64	Kab. Sumenep	2021	Rp 252,690,773,879.35	Rp 2,407,606,540,913.55	10.50%	
65	Kab. Trenggalek	2021	Rp 233,490,679,200.57	Rp 1,859,926,435,396.71	12.55%	
66	Kab. Tuban	2021	Rp 614,733,285,905.09	Rp 2,693,892,209,851.81	22.82%	
67	Kab. Tulungagung	2021	Rp 953,892,026,423.44	Rp 3,095,975,320,366.44	30.81%	
68	Kota Batu	2021	Rp 147,007,052,561.30	Rp 969,962,352,371.30	15.16%	
69	Kota Blitar	2021	Rp 297,618,527,754.02	Rp 1,124,204,463,548.12	26.47%	
70	Kota Kediri	2021	Rp 439,896,279,120.18	Rp 1,508,822,569,048.64	29.15%	
71	Kota Madiun	2021	Rp 265,920,295,216.86	Rp 1,100,682,829,130.86	24.16%	
72	Kota Malang	2021	Rp 603,794,666,883.32	Rp 2,152,355,838,252.87	28.05%	
73	Kota Mojokerto	2021	Rp 256,381,213,286.13	Rp 963,876,748,546.13	26.60%	
74	Kota Pasuruan	2021	Rp 131,837,446,162.42	Rp 839,305,466,624.42	15.71%	
75	Kota Probolinggo	2021	Rp 212,846,009,771.41	Rp 993,879,239,176.41	21.42%	
76	Kota Surabaya	2021	Rp 4,727,280,629,669.69	Rp 8,326,878,076,226.29	56.77%	
TOTAL			Rp 22,006,528,097,611.20	Rp 96,886,608,190,141.40	754.50%	
RATA-RATA			Rp 579,119,160,463.45	Rp 2,549,647,583,951.09	19.86%	
MAX.			Rp 4,727,280,629,669.69	Rp 8,326,878,076,226.29	56.77%	
MIN.			Rp 131,837,446,162.42	Rp 839,305,466,624.42	7.40%	

Lampiran 8 Kertas Kerja Perhitungan PAD Tahun 2022

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X1)				
			Pendapatan Asli Daerah (PAD)				
			Realisasi PAD		Total Pendapatan Daerah	Total (%)	
77	Kab. Bangkalan	2022	Rp	281,897,411,487.80	Rp	2,220,215,269,051.80	12.70%
78	Kab. Banyuwangi	2022	Rp	516,757,143,543.55	Rp	3,236,145,965,510.90	15.97%
79	Kab. Blitar	2022	Rp	422,738,491,399.68	Rp	2,445,113,221,433.68	17.29%
80	Kab. Bojonegoro	2022	Rp	804,014,681,241.71	Rp	5,767,294,392,548.71	13.94%
81	Kab. Bondowoso	2022	Rp	189,504,490,467.06	Rp	1,908,478,394,409.06	9.93%
82	Kab. Gresik	2022	Rp	1,119,335,721,516.60	Rp	3,366,654,984,393.29	33.25%
83	Kab. Jember	2022	Rp	640,243,830,361.32	Rp	3,715,160,123,903.32	17.23%
84	Kab. Jombang	2022	Rp	522,526,189,811.56	Rp	2,687,949,309,025.66	19.44%
85	Kab. Kediri	2022	Rp	649,630,917,159.76	Rp	3,059,858,480,150.76	21.23%
86	Kab. Lamongan	2022	Rp	507,680,928,067.59	Rp	2,933,713,997,200.59	17.31%
87	Kab. Lumajang	2022	Rp	361,388,610,784.38	Rp	2,198,459,140,759.22	16.44%
88	Kab. Madiun	2022	Rp	377,425,844,392.10	Rp	2,007,057,652,785.10	18.80%
89	Kab. Magetan	2022	Rp	238,172,331,190.57	Rp	1,845,412,433,875.57	12.91%
90	Kab. Malang	2022	Rp	763,117,874,061.91	Rp	4,018,953,724,121.51	18.99%
91	Kab. Mojokerto	2022	Rp	676,708,151,150.77	Rp	2,537,235,424,067.77	26.67%
92	Kab. Nganjuk	2022	Rp	445,589,935,500.99	Rp	2,601,196,777,618.99	17.13%
93	Kab. Ngawi	2022	Rp	309,326,829,397.26	Rp	2,212,970,866,504.26	13.98%
94	Kab. Pacitan	2022	Rp	165,244,644,988.69	Rp	1,656,079,170,756.69	9.98%
95	Kab. Pamekasan	2022	Rp	231,934,835,122.52	Rp	1,914,278,953,187.52	12.12%
96	Kab. Pasuruan	2022	Rp	736,238,743,114.30	Rp	3,352,368,857,825.30	21.96%
97	Kab. Ponorogo	2022	Rp	321,603,082,547.58	Rp	2,277,811,558,806.58	14.12%
98	Kab. Probolinggo	2022	Rp	261,450,104,582.37	Rp	2,345,094,069,676.37	11.15%
99	Kab. Sampang	2022	Rp	184,053,093,325.93	Rp	1,880,795,203,671.93	9.79%
100	Kab. Sidoarjo	2022	Rp	1,801,982,663,587.19	Rp	4,504,849,594,847.19	40.00%
101	Kab. Situbondo	2022	Rp	253,352,994,071.60	Rp	1,723,936,127,641.04	14.70%
102	Kab. Sumenep	2022	Rp	247,070,353,452.98	Rp	2,406,116,363,646.98	10.27%
103	Kab. Trenggalek	2022	Rp	422,488,717,357.63	Rp	2,046,436,048,932.63	20.65%
104	Kab. Tuban	2022	Rp	574,696,171,350.18	Rp	2,643,590,232,822.54	21.74%
105	Kab. Tulungagung	2022	Rp	577,544,166,624.22	Rp	2,642,478,582,447.22	21.86%
106	Kota Batu	2022	Rp	203,318,424,547.46	Rp	1,004,136,897,746.46	20.25%
107	Kota Blitar	2022	Rp	156,268,172,003.52	Rp	918,568,210,280.52	17.01%
108	Kota Kediri	2022	Rp	319,295,604,320.24	Rp	1,453,556,698,954.24	21.97%
109	Kota Madiun	2022	Rp	264,212,229,517.55	Rp	1,060,716,311,084.55	24.91%
110	Kota Malang	2022	Rp	718,337,293,395.35	Rp	2,171,753,457,135.85	33.08%
111	Kota Mojokerto	2022	Rp	232,591,456,675.38	Rp	916,439,416,602.17	25.38%
112	Kota Pasuruan	2022	Rp	163,732,730,981.11	Rp	911,656,871,775.11	17.96%
113	Kota Probolinggo	2022	Rp	191,597,662,537.99	Rp	955,089,232,636.99	20.06%
114	Kota Surabaya	2022	Rp	5,314,695,257,794.40	Rp	8,791,308,679,482.20	60.45%
TOTAL			Rp	22,167,767,783,432.80	Rp	96,338,930,697,320.20	752.58%
RATA-RATA			Rp	583,362,310,090.34	Rp	2,535,235,018,350.53	19.80%
MAX.			Rp	5,314,695,257,794.40	Rp	8,791,308,679,482.20	60.45%
MIN.			Rp	156,268,172,003.52	Rp	911,656,871,775.11	9.79%

Lampiran 9 Kertas Kerja Perhitungan DAU Tahun 2020

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X2)		
			Dana Alokasi Umum (DAU)		
			Realisasi DAU	Total Pendapatan Daerah	Total (%)
1	Kab. Bangkalan	2020	Rp 933,519,578,000.00	Rp 2,140,808,956,309.69	43.61%
2	Kab. Banyuwangi	2020	Rp 1,463,768,018,106.00	Rp 3,268,231,248,972.23	44.79%
3	Kab. Blitar	2020	Rp 1,056,024,896,000.00	Rp 2,255,876,316,829.13	46.81%
4	Kab. Bojonegoro	2020	Rp 875,289,898,000.00	Rp 4,165,075,649,836.49	21.01%
5	Kab. Bondowoso	2020	Rp 851,793,800,000.00	Rp 1,941,757,072,598.72	43.87%
6	Kab. Gresik	2020	Rp 871,987,860,000.00	Rp 2,939,477,566,194.07	29.66%
7	Kab. Jember	2020	Rp 1,611,693,896,000.00	Rp 3,531,439,425,487.65	45.64%
8	Kab. Jombang	2020	Rp 1,016,614,394,000.00	Rp 2,538,496,472,277.89	40.05%
9	Kab. Kediri	2020	Rp 1,166,589,629,000.00	Rp 2,835,332,942,710.08	41.14%
10	Kab. Lamongan	2020	Rp 1,098,971,379,000.00	Rp 2,838,272,211,782.49	38.72%
11	Kab. Lumajang	2020	Rp 908,166,706,000.00	Rp 2,118,849,571,641.14	42.86%
12	Kab. Madiun	2020	Rp 819,494,603,000.00	Rp 1,841,457,400,838.08	44.50%
13	Kab. Magetan	2020	Rp 848,821,655,000.00	Rp 1,801,812,706,354.25	47.11%
14	Kab. Malang	2020	Rp 1,570,043,946,000.00	Rp 3,813,127,410,434.31	41.17%
15	Kab. Mojokerto	2020	Rp 915,503,303,000.00	Rp 2,402,663,250,548.79	38.10%
16	Kab. Nganjuk	2020	Rp 998,778,363,000.00	Rp 2,435,396,958,079.43	41.01%
17	Kab. Ngawi	2020	Rp 980,835,712,000.00	Rp 2,129,605,045,925.80	46.06%
18	Kab. Pacitan	2020	Rp 739,879,366,000.00	Rp 1,624,631,028,789.38	45.54%
19	Kab. Pamekasan	2020	Rp 800,743,381,000.00	Rp 1,824,167,916,966.71	43.90%
20	Kab. Pasuruan	2020	Rp 1,103,294,454,000.00	Rp 3,217,081,717,078.40	34.29%
21	Kab. Ponorogo	2020	Rp 992,269,673,000.00	Rp 2,251,782,234,283.27	44.07%
22	Kab. Probolinggo	2020	Rp 938,173,518,000.00	Rp 2,331,513,790,016.76	40.24%
23	Kab. Sampang	2020	Rp 784,115,868,000.00	Rp 1,757,707,108,484.17	44.61%
24	Kab. Sidoarjo	2020	Rp 1,149,801,473,000.00	Rp 4,411,615,214,581.65	26.06%
25	Kab. Situbondo	2020	Rp 753,652,189,000.00	Rp 1,766,329,560,607.17	42.67%
26	Kab. Sumenep	2020	Rp 1,090,899,516,000.00	Rp 2,317,331,681,482.57	47.08%
27	Kab. Trenggalek	2020	Rp 834,599,215,000.00	Rp 1,831,177,618,127.90	45.58%
28	Kab. Tuban	2020	Rp 972,894,861,000.00	Rp 2,578,839,055,752.70	37.73%
29	Kab. Tulungagung	2020	Rp 1,079,847,029,000.00	Rp 2,598,322,054,180.68	41.56%
30	Kota Batu	2020	Rp 453,338,878,000.00	Rp 893,038,839,330.97	50.76%
31	Kota Blitar	2020	Rp 400,918,516,000.00	Rp 860,098,294,124.93	46.61%
32	Kota Kediri	2020	Rp 579,131,566,000.00	Rp 1,283,093,769,233.74	45.14%
33	Kota Madiun	2020	Rp 473,852,439,000.00	Rp 1,059,913,793,139.59	44.71%
34	Kota Malang	2020	Rp 805,071,632,000.00	Rp 1,956,090,185,104.35	41.16%
35	Kota Mojokerto	2020	Rp 373,898,704,000.00	Rp 886,026,211,545.94	42.20%
36	Kota Pasuruan	2020	Rp 403,909,797,000.00	Rp 809,671,940,302.92	49.89%
37	Kota Probolinggo	2020	Rp 438,274,640,000.00	Rp 922,027,675,562.60	47.53%
38	Kota Surabaya	2020	Rp 1,203,461,956,000.00	Rp 7,545,416,994,175.97	15.95%
TOTAL			Rp 34,359,926,307,106.00	Rp 89,723,556,889,692.60	1573.38%
RATA-RATA			Rp 904,208,587,029.11	Rp 2,361,146,233,939.28	41.40%
MAX.			Rp 1,611,693,896,000.00	Rp 7,545,416,994,175.97	50.76%
MIN.			Rp 373,898,704,000.00	Rp 809,671,940,302.92	15.95%

Lampiran 10 Kertas Kerja Perhitungan DAU Tahun 2021

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X2)		
			Dana Alokasi Umum (DAU)		
			Realisasi DAU	Total Pendapatan Daerah	Total (%)
39	Kab. Bangkalan	2021	Rp 933,349,617,000.00	Rp 2,275,095,391,762.23	41.02%
40	Kab. Banyuwangi	2021	Rp 1,622,205,084,853.00	Rp 3,181,210,231,920.83	50.99%
41	Kab. Blitar	2021	Rp 1,043,910,472,000.00	Rp 2,467,651,406,772.43	42.30%
42	Kab. Bojonegoro	2021	Rp 870,125,915,000.00	Rp 5,904,101,073,579.53	14.74%
43	Kab. Bondowoso	2021	Rp 843,159,769,000.00	Rp 2,054,350,628,524.73	41.04%
44	Kab. Gresik	2021	Rp 870,466,047,000.00	Rp 3,133,574,194,041.41	27.78%
45	Kab. Jember	2021	Rp 1,607,489,075,000.00	Rp 3,565,326,116,830.38	45.09%
46	Kab. Jombang	2021	Rp 1,005,652,395,000.00	Rp 2,883,526,219,043.24	34.88%
47	Kab. Kediri	2021	Rp 1,149,914,158,000.00	Rp 2,923,110,843,869.24	39.34%
48	Kab. Lamongan	2021	Rp 1,086,400,453,000.00	Rp 2,975,019,936,520.51	36.52%
49	Kab. Lumajang	2021	Rp 899,452,272,000.00	Rp 2,161,880,436,241.41	41.61%
50	Kab. Madiun	2021	Rp 808,127,553,000.00	Rp 1,978,493,284,512.37	40.85%
51	Kab. Magetan	2021	Rp 837,710,006,000.00	Rp 1,896,117,538,010.50	44.18%
52	Kab. Malang	2021	Rp 1,558,477,503,000.00	Rp 4,089,399,566,627.50	38.11%
53	Kab. Mojokerto	2021	Rp 903,718,844,000.00	Rp 2,606,948,558,432.54	34.67%
54	Kab. Nganjuk	2021	Rp 982,963,245,000.00	Rp 2,608,437,761,443.24	37.68%
55	Kab. Ngawi	2021	Rp 966,397,195,000.00	Rp 2,226,087,473,199.80	43.41%
56	Kab. Pacitan	2021	Rp 731,754,165,000.00	Rp 1,695,124,683,282.75	43.17%
57	Kab. Pamekasan	2021	Rp 791,549,034,000.00	Rp 1,879,358,460,454.42	42.12%
58	Kab. Pasuruan	2021	Rp 1,096,817,576,000.00	Rp 3,364,856,320,688.61	32.60%
59	Kab. Ponorogo	2021	Rp 979,474,402,000.00	Rp 2,327,251,510,061.31	42.09%
60	Kab. Probolinggo	2021	Rp 926,219,401,000.00	Rp 2,399,817,125,466.09	38.60%
61	Kab. Sampang	2021	Rp 781,832,940,000.00	Rp 1,830,349,802,578.01	42.71%
62	Kab. Sidoarjo	2021	Rp 1,132,080,961,000.00	Rp 4,669,635,698,473.41	24.24%
63	Kab. Situbondo	2021	Rp 744,920,418,000.00	Rp 1,752,515,838,351.34	42.51%
64	Kab. Sumenep	2021	Rp 1,081,877,188,000.00	Rp 2,407,606,540,913.55	44.94%
65	Kab. Trenggalek	2021	Rp 823,518,272,000.00	Rp 1,859,926,435,396.71	44.28%
66	Kab. Tuban	2021	Rp 960,230,004,000.00	Rp 2,693,892,209,851.81	35.64%
67	Kab. Tulungagung	2021	Rp 1,062,757,430,000.00	Rp 3,095,975,320,366.44	34.33%
68	Kota Batu	2021	Rp 445,511,050,000.00	Rp 969,962,352,371.30	45.93%
69	Kota Blitar	2021	Rp 393,968,854,000.00	Rp 1,124,204,463,548.12	35.04%
70	Kota Kediri	2021	Rp 569,724,453,000.00	Rp 1,508,822,569,048.64	37.76%
71	Kota Madiun	2021	Rp 465,495,171,000.00	Rp 1,100,682,829,130.86	42.29%
72	Kota Malang	2021	Rp 792,693,133,000.00	Rp 2,152,355,838,252.87	36.83%
73	Kota Mojokerto	2021	Rp 367,576,298,000.00	Rp 963,876,748,546.13	38.14%
74	Kota Pasuruan	2021	Rp 403,383,780,000.00	Rp 839,305,466,624.42	48.06%
75	Kota Probolinggo	2021	Rp 430,613,654,000.00	Rp 993,879,239,176.41	43.33%
76	Kota Surabaya	2021	Rp 1,167,156,329,918.00	Rp 8,326,878,076,226.29	14.02%
TOTAL			Rp 34,138,674,117,771.00	Rp 96,886,608,190,141.40	1462.81%
RATA-RATA			Rp 898,386,160,993.97	Rp 2,549,647,583,951.09	38.50%
MAX.			Rp 1,622,205,084,853.00	Rp 8,326,878,076,226.29	50.99%
MIN.			Rp 367,576,298,000.00	Rp 839,305,466,624.42	14.02%

Lampiran 11 Kertas Kerja Perhitungan DAU Tahun 2022

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X2)		
			Dana Alokasi Umum (DAU)		
			Realisasi DAU	Total Pendapatan Daerah	Total (%)
77	Kab. Bangkalan	2022	Rp 929,878,834,850.00	Rp 2,220,215,269,051.80	41.88%
78	Kab. Banyuwangi	2022	Rp 1,580,662,835,905.00	Rp 3,236,145,965,510.90	48.84%
79	Kab. Blitar	2022	Rp 1,040,346,014,621.00	Rp 2,445,113,221,433.68	42.55%
80	Kab. Bojonegoro	2022	Rp 861,028,899,802.00	Rp 5,767,294,392,548.71	14.93%
81	Kab. Bondowoso	2022	Rp 829,591,176,619.00	Rp 1,908,478,394,409.06	43.47%
82	Kab. Gresik	2022	Rp 870,446,047,000.00	Rp 3,366,654,984,393.29	25.85%
83	Kab. Jember	2022	Rp 1,597,514,133,650.00	Rp 3,715,160,123,903.32	43.00%
84	Kab. Jombang	2022	Rp 1,001,940,492,969.00	Rp 2,687,949,309,025.66	37.28%
85	Kab. Kediri	2022	Rp 1,141,973,307,113.00	Rp 3,059,858,480,150.76	37.32%
86	Kab. Lamongan	2022	Rp 1,081,677,782,784.00	Rp 2,933,713,997,200.59	36.87%
87	Kab. Lumajang	2022	Rp 896,291,181,764.00	Rp 2,198,459,140,759.22	40.77%
88	Kab. Madiun	2022	Rp 804,694,534,088.00	Rp 2,007,057,652,785.10	40.09%
89	Kab. Magetan	2022	Rp 833,125,145,960.00	Rp 1,845,412,433,875.57	45.15%
90	Kab. Malang	2022	Rp 1,551,977,875,736.00	Rp 4,018,953,724,121.51	38.62%
91	Kab. Mojokerto	2022	Rp 901,558,022,127.00	Rp 2,537,235,424,067.77	35.53%
92	Kab. Nganjuk	2022	Rp 978,993,349,898.00	Rp 2,601,196,777,618.99	37.64%
93	Kab. Ngawi	2022	Rp 966,397,195,000.00	Rp 2,212,970,866,504.26	43.67%
94	Kab. Pacitan	2022	Rp 729,238,879,150.00	Rp 1,656,079,170,756.69	44.03%
95	Kab. Pamekasan	2022	Rp 784,087,449,965.00	Rp 1,914,278,953,187.52	40.96%
96	Kab. Pasuruan	2022	Rp 1,091,833,359,509.00	Rp 3,352,368,857,825.30	32.57%
97	Kab. Ponorogo	2022	Rp 966,667,449,280.00	Rp 2,277,811,558,806.58	42.44%
98	Kab. Probolinggo	2022	Rp 922,819,878,593.00	Rp 2,345,094,069,676.37	39.35%
99	Kab. Sampang	2022	Rp 768,989,754,601.00	Rp 1,880,795,203,671.93	40.89%
100	Kab. Sidoarjo	2022	Rp 1,115,949,547,728.00	Rp 4,504,849,594,847.19	24.77%
101	Kab. Situbondo	2022	Rp 741,803,469,652.00	Rp 1,723,936,127,641.04	43.03%
102	Kab. Sumenep	2022	Rp 1,075,630,805,347.00	Rp 2,406,116,363,646.98	44.70%
103	Kab. Trenggalek	2022	Rp 819,657,002,028.00	Rp 2,046,436,048,932.63	40.05%
104	Kab. Tuban	2022	Rp 956,055,319,700.00	Rp 2,643,590,232,822.54	36.17%
105	Kab. Tulungagung	2022	Rp 1,058,151,665,715.00	Rp 2,642,478,582,447.22	40.04%
106	Kota Batu	2022	Rp 443,195,371,151.00	Rp 1,004,136,897,746.46	44.14%
107	Kota Blitar	2022	Rp 392,628,749,070.00	Rp 918,568,210,280.52	42.74%
108	Kota Kediri	2022	Rp 562,853,156,175.00	Rp 1,453,556,698,954.24	38.72%
109	Kota Madiun	2022	Rp 463,486,748,121.00	Rp 1,060,716,311,084.55	43.70%
110	Kota Malang	2022	Rp 785,673,513,760.00	Rp 2,171,753,457,135.85	36.18%
111	Kota Mojokerto	2022	Rp 367,576,233,169.00	Rp 916,439,416,602.17	40.11%
112	Kota Pasuruan	2022	Rp 400,677,921,887.00	Rp 911,656,871,775.11	43.95%
113	Kota Probolinggo	2022	Rp 428,806,328,475.00	Rp 955,089,232,636.99	44.90%
114	Kota Surabaya	2022	Rp 1,137,713,268,239.00	Rp 8,791,308,679,482.20	12.94%
TOTAL			Rp 33,881,592,701,201.00	Rp 96,338,930,697,320.20	1469.84%
RATA-RATA			Rp 891,620,860,557.92	Rp 2,535,235,018,350.53	38.68%
MAX.			Rp 1,597,514,133,650.00	Rp 8,791,308,679,482.20	48.84%
MIN.			Rp 367,576,233,169.00	Rp 911,656,871,775.11	12.94%

Lampiran 12 Kertas Kerja Perhitungan DAK Tahun 2020

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X3)				
			Dana Alokasi Khusus (DAK)				
			Realisasi DAK		Total Pendapatan Daerah	Total (%)	
1	Kab. Bangkalan	2020	Rp	269,338,970,902.00	Rp	2,140,808,956,309.69	12.58%
2	Kab. Banyuwangi	2020	Rp	388,357,055,896.00	Rp	3,268,231,248,972.23	11.88%
3	Kab. Blitar	2020	Rp	324,410,409,191.00	Rp	2,255,876,316,829.13	14.38%
4	Kab. Bojonegoro	2020	Rp	56,643,407,503.00	Rp	4,165,075,649,836.49	1.36%
5	Kab. Bondowoso	2020	Rp	312,854,733,202.00	Rp	1,941,757,072,598.72	16.11%
6	Kab. Gresik	2020	Rp	274,738,980,199.00	Rp	2,939,477,566,194.07	9.35%
7	Kab. Jember	2020	Rp	458,455,115,171.00	Rp	3,531,439,425,487.65	12.98%
8	Kab. Jombang	2020	Rp	334,946,162,762.00	Rp	2,538,496,472,277.89	13.19%
9	Kab. Kediri	2020	Rp	43,600,341,438.00	Rp	2,835,332,942,710.08	1.54%
10	Kab. Lamongan	2020	Rp	331,551,509,218.00	Rp	2,838,272,211,782.49	11.68%
11	Kab. Lumajang	2020	Rp	273,028,230,813.00	Rp	2,118,849,571,641.14	12.89%
12	Kab. Madiun	2020	Rp	69,958,373,111.00	Rp	1,841,457,400,838.08	3.80%
13	Kab. Magetan	2020	Rp	269,443,595,171.00	Rp	1,801,812,706,354.25	14.95%
14	Kab. Malang	2020	Rp	468,503,698,433.00	Rp	3,813,127,410,434.31	12.29%
15	Kab. Mojokerto	2020	Rp	47,380,663,758.00	Rp	2,402,663,250,548.79	1.97%
16	Kab. Nganjuk	2020	Rp	350,474,099,120.00	Rp	2,435,396,958,079.43	14.39%
17	Kab. Ngawi	2020	Rp	319,126,252,035.00	Rp	2,129,605,045,925.80	14.99%
18	Kab. Pacitan	2020	Rp	283,563,426,811.00	Rp	1,624,631,028,789.38	17.45%
19	Kab. Pamekasan	2020	Rp	257,376,270,637.00	Rp	1,824,167,916,966.71	14.11%
20	Kab. Pasuruan	2020	Rp	380,529,035,974.00	Rp	3,217,081,717,078.40	11.83%
21	Kab. Ponorogo	2020	Rp	318,666,710,776.00	Rp	2,251,782,234,283.27	14.15%
22	Kab. Probolinggo	2020	Rp	307,461,130,465.00	Rp	2,331,513,790,016.76	13.19%
23	Kab. Sampang	2020	Rp	247,139,609,783.00	Rp	1,757,707,108,484.17	14.06%
24	Kab. Sidoarjo	2020	Rp	388,072,820,945.00	Rp	4,411,615,214,581.65	8.80%
25	Kab. Situbondo	2020	Rp	273,747,147,569.00	Rp	1,766,329,560,607.17	15.50%
26	Kab. Sumenep	2020	Rp	293,503,546,528.00	Rp	2,317,331,681,482.57	12.67%
27	Kab. Trenggalek	2020	Rp	286,092,401,202.00	Rp	1,831,177,618,127.90	15.62%
28	Kab. Tuban	2020	Rp	303,012,010,170.00	Rp	2,578,839,055,752.70	11.75%
29	Kab. Tulungagung	2020	Rp	382,011,684,349.00	Rp	2,598,322,054,180.68	14.70%
30	Kota Batu	2020	Rp	58,703,847,027.00	Rp	893,038,839,330.97	6.57%
31	Kota Blitar	2020	Rp	77,921,304,507.00	Rp	860,098,294,124.93	9.06%
32	Kota Kediri	2020	Rp	137,021,477,201.00	Rp	1,283,093,769,233.74	10.68%
33	Kota Madiun	2020	Rp	72,596,481,424.00	Rp	1,059,913,793,139.59	6.85%
34	Kota Malang	2020	Rp	161,164,220,911.00	Rp	1,956,090,185,104.35	8.24%
35	Kota Mojokerto	2020	Rp	86,715,882,025.00	Rp	886,026,211,545.94	9.79%
36	Kota Pasuruan	2020	Rp	70,083,531,536.00	Rp	809,671,940,302.92	8.66%
37	Kota Probolinggo	2020	Rp	82,713,818,207.00	Rp	922,027,675,562.60	8.97%
38	Kota Surabaya	2020	Rp	420,040,961,516.00	Rp	7,545,416,994,175.97	5.57%
TOTAL			Rp	9,480,948,917,486.00	Rp	89,723,556,889,692.60	418.54%
RATA-RATA			Rp	249,498,655,723.32	Rp	2,361,146,233,939.28	11.01%
MAX.			Rp	468,503,698,433.00	Rp	7,545,416,994,175.97	17.45%
MIN.			Rp	43,600,341,438.00	Rp	809,671,940,302.92	1.36%

Lampiran 13 Kertas Kerja Perhitungan DAK Tahun 2021

No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X3)				
			Dana Alokasi Khusus (DAK)				
			Realisasi DAK		Total Pendapatan Daerah	Total (%)	
39	Kab. Bangkalan	2021	Rp	305,588,298,371.00	Rp	2,275,095,391,762.23	13.43%
40	Kab. Banyuwangi	2021	Rp	360,120,635,534.00	Rp	3,181,210,231,920.83	11.32%
41	Kab. Blitar	2021	Rp	354,043,681,507.00	Rp	2,467,651,406,772.43	14.35%
42	Kab. Bojonegoro	2021	Rp	290,359,894,902.00	Rp	5,904,101,073,579.53	4.92%
43	Kab. Bondowoso	2021	Rp	337,831,088,097.00	Rp	2,054,350,628,524.73	16.44%
44	Kab. Gresik	2021	Rp	266,314,229,044.00	Rp	3,133,574,194,041.41	8.50%
45	Kab. Jember	2021	Rp	393,755,214,339.00	Rp	3,565,326,116,830.38	11.04%
46	Kab. Jombang	2021	Rp	357,565,521,714.00	Rp	2,883,526,219,043.24	12.40%
47	Kab. Kediri	2021	Rp	475,585,123,657.00	Rp	2,923,110,843,869.24	16.27%
48	Kab. Lamongan	2021	Rp	401,859,293,484.00	Rp	2,975,019,936,520.51	13.51%
49	Kab. Lumajang	2021	Rp	264,650,636,292.00	Rp	2,161,880,436,241.41	12.24%
50	Kab. Madiun	2021	Rp	327,207,029,826.00	Rp	1,978,493,284,512.37	16.54%
51	Kab. Magetan	2021	Rp	263,683,030,486.00	Rp	1,896,117,538,010.50	13.91%
52	Kab. Malang	2021	Rp	513,597,874,612.00	Rp	4,089,399,566,627.50	12.56%
53	Kab. Mojokerto	2021	Rp	309,180,219,960.00	Rp	2,606,948,558,432.54	11.86%
54	Kab. Nganjuk	2021	Rp	379,752,008,479.00	Rp	2,608,437,761,443.24	14.56%
55	Kab. Ngawi	2021	Rp	376,877,949,268.00	Rp	2,226,087,473,199.80	16.93%
56	Kab. Pacitan	2021	Rp	288,539,572,499.00	Rp	1,695,124,683,282.75	17.02%
57	Kab. Pamekasan	2021	Rp	283,130,820,137.00	Rp	1,879,358,460,454.42	15.07%
58	Kab. Pasuruan	2021	Rp	294,809,731,390.00	Rp	3,364,856,320,688.61	8.76%
59	Kab. Ponorogo	2021	Rp	322,316,237,099.00	Rp	2,327,251,510,061.31	13.85%
60	Kab. Probolinggo	2021	Rp	298,504,851,194.00	Rp	2,399,817,125,466.09	12.44%
61	Kab. Sampang	2021	Rp	273,681,146,476.00	Rp	1,830,349,802,578.01	14.95%
62	Kab. Sidoarjo	2021	Rp	328,020,154,393.00	Rp	4,669,635,698,473.41	7.02%
63	Kab. Situbondo	2021	Rp	260,582,368,275.00	Rp	1,752,515,838,351.34	14.87%
64	Kab. Sumenep	2021	Rp	332,130,533,762.00	Rp	2,407,606,540,913.55	13.80%
65	Kab. Trenggalek	2021	Rp	285,656,087,767.00	Rp	1,859,926,435,396.71	15.36%
66	Kab. Tuban	2021	Rp	295,091,258,199.00	Rp	2,693,892,209,851.81	10.95%
67	Kab. Tulungagung	2021	Rp	364,664,117,577.00	Rp	3,095,975,320,366.44	11.78%
68	Kota Batu	2021	Rp	64,513,442,315.00	Rp	969,962,352,371.30	6.65%
69	Kota Blitar	2021	Rp	77,436,730,761.00	Rp	1,124,204,463,548.12	6.89%
70	Kota Kediri	2021	Rp	107,095,067,373.00	Rp	1,508,822,569,048.64	7.10%
71	Kota Madiun	2021	Rp	72,994,976,394.00	Rp	1,100,682,829,130.86	6.63%
72	Kota Malang	2021	Rp	168,066,808,306.00	Rp	2,152,355,838,252.87	7.81%
73	Kota Mojokerto	2021	Rp	68,735,008,571.00	Rp	963,876,748,546.13	7.13%
74	Kota Pasuruan	2021	Rp	88,391,780,030.00	Rp	839,305,466,624.42	10.53%
75	Kota Probolinggo	2021	Rp	78,282,748,802.00	Rp	993,879,239,176.41	7.88%
76	Kota Surabaya	2021	Rp	384,146,950,583.00	Rp	8,326,878,076,226.29	4.61%
TOTAL			Rp	10,714,762,121,475.00	Rp	96,886,608,190,141.40	441.88%
RATA-RATA			Rp	281,967,424,249.34	Rp	2,549,647,583,951.09	11.63%
MAX.			Rp	513,597,874,612.00	Rp	8,326,878,076,226.29	17.02%
MIN.			Rp	64,513,442,315.00	Rp	839,305,466,624.42	4.61%

Lampiran 14 Kertas Kerja Perhitungan DAK Tahun 2022

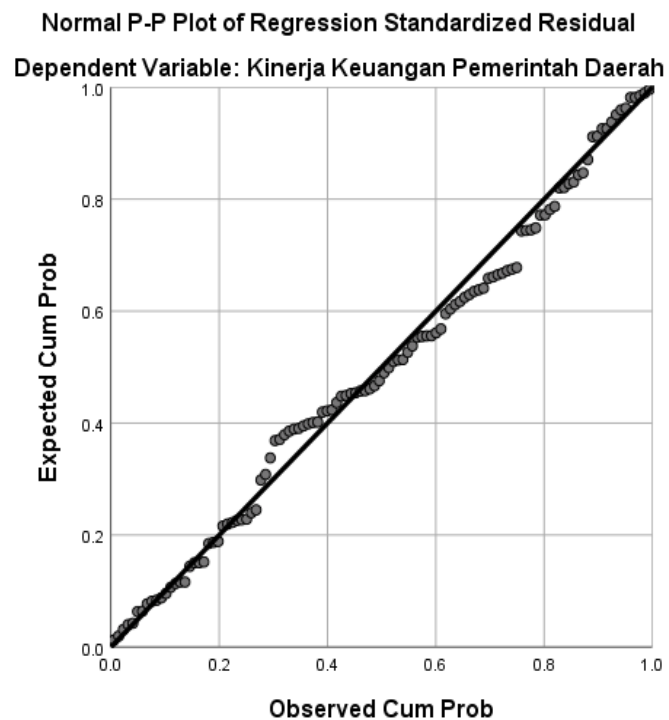
No	Kabupaten/Kota Provinsi Jawa Timur	Tahun	VARIABEL INDEPENDEN (X3)				
			Dana Alokasi Khusus (DAK)				
			Realisasi DAK		Total Pendapatan Daerah	Total (%)	
77	Kab. Bangkalan	2022	Rp	409,202,754,244.00	Rp	2,220,215,269,051.80	18.43%
78	Kab. Banyuwangi	2022	Rp	486,112,885,050.00	Rp	3,236,145,965,510.90	15.02%
79	Kab. Blitar	2022	Rp	393,838,174,008.00	Rp	2,445,113,221,433.68	16.11%
80	Kab. Bojonegoro	2022	Rp	375,500,759,379.00	Rp	5,767,294,392,548.71	6.51%
81	Kab. Bondowoso	2022	Rp	305,268,026,824.00	Rp	1,908,478,394,409.06	16.00%
82	Kab. Gresik	2022	Rp	266,314,229,044.00	Rp	3,366,654,984,393.29	7.91%
83	Kab. Jember	2022	Rp	620,622,564,850.00	Rp	3,715,160,123,903.32	16.71%
84	Kab. Jombang	2022	Rp	446,995,516,586.00	Rp	2,687,949,309,025.66	16.63%
85	Kab. Kediri	2022	Rp	457,723,571,301.00	Rp	3,059,858,480,150.76	14.96%
86	Kab. Lamongan	2022	Rp	492,849,053,548.00	Rp	2,933,713,997,200.59	16.80%
87	Kab. Lumajang	2022	Rp	386,720,433,231.00	Rp	2,198,459,140,759.22	17.59%
88	Kab. Madiun	2022	Rp	351,063,743,215.00	Rp	2,007,057,652,785.10	17.49%
89	Kab. Magetan	2022	Rp	281,734,076,628.00	Rp	1,845,412,433,875.57	15.27%
90	Kab. Malang	2022	Rp	426,116,825,321.00	Rp	4,018,953,724,121.51	10.60%
91	Kab. Mojokerto	2022	Rp	240,405,071,734.00	Rp	2,537,235,424,067.77	9.48%
92	Kab. Nganjuk	2022	Rp	337,138,297,354.00	Rp	2,601,196,777,618.99	12.96%
93	Kab. Ngawi	2022	Rp	401,304,773,089.00	Rp	2,212,970,866,504.26	18.13%
94	Kab. Pacitan	2022	Rp	344,865,670,800.00	Rp	1,656,079,170,756.69	20.82%
95	Kab. Pamekasan	2022	Rp	356,271,636,504.00	Rp	1,914,278,953,187.52	18.61%
96	Kab. Pasuruan	2022	Rp	484,084,979,579.00	Rp	3,352,368,857,825.30	14.44%
97	Kab. Ponorogo	2022	Rp	352,289,825,169.00	Rp	2,277,811,558,806.58	15.47%
98	Kab. Probolinggo	2022	Rp	388,924,218,050.00	Rp	2,345,094,069,676.37	16.58%
99	Kab. Sampang	2022	Rp	365,853,135,788.00	Rp	1,880,795,203,671.93	19.45%
100	Kab. Sidoarjo	2022	Rp	557,751,250,499.00	Rp	4,504,849,594,847.19	12.38%
101	Kab. Situbondo	2022	Rp	302,068,345,335.44	Rp	1,723,936,127,641.04	17.52%
102	Kab. Sumenep	2022	Rp	317,915,990,690.00	Rp	2,406,116,363,646.98	13.21%
103	Kab. Trenggalek	2022	Rp	346,221,792,796.00	Rp	2,046,436,048,932.63	16.92%
104	Kab. Tuban	2022	Rp	371,253,634,683.36	Rp	2,643,590,232,822.54	14.04%
105	Kab. Tulungagung	2022	Rp	406,217,205,659.00	Rp	2,642,478,582,447.22	15.37%
106	Kota Batu	2022	Rp	89,850,769,158.00	Rp	1,004,136,897,746.46	8.95%
107	Kota Blitar	2022	Rp	72,969,591,086.00	Rp	918,568,210,280.52	7.94%
108	Kota Kediri	2022	Rp	126,371,806,299.00	Rp	1,453,556,698,954.24	8.69%
109	Kota Madiun	2022	Rp	71,207,048,405.00	Rp	1,060,716,311,084.55	6.71%
110	Kota Malang	2022	Rp	190,201,356,641.00	Rp	2,171,753,457,135.85	8.76%
111	Kota Mojokerto	2022	Rp	69,160,620,980.79	Rp	916,439,416,602.17	7.55%
112	Kota Pasuruan	2022	Rp	95,506,655,398.00	Rp	911,656,871,775.11	10.48%
113	Kota Probolinggo	2022	Rp	95,213,597,634.00	Rp	955,089,232,636.99	9.97%
114	Kota Surabaya	2022	Rp	762,877,849,183.00	Rp	8,791,308,679,482.20	8.68%
TOTAL			Rp	12,845,987,735,743.60	Rp	96,338,930,697,320.20	519.15%
RATA-RATA			Rp	338,052,308,835.36	Rp	2,535,235,018,350.53	13.66%
MAX.			Rp	762,877,849,183.00	Rp	8,791,308,679,482.20	20.82%
MIN.			Rp	69,160,620,980.79	Rp	911,656,871,775.11	6.51%

Lampiran 15 Hasil Uji SPSS 26

Lampiran 15.1 Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Pendapatan Asli Daerah	114	7.40	60.45	19.3539	9.26161
Dana Alokasi Umum	114	12.94	50.99	39.5269	7.63088
Dana Alokasi Khusus	114	1.36	20.82	12.1031	4.10039
Kinerja Keuangan Pemerintah Daerah	114	86.16	116.13	100.5311	5.85431
Valid N (listwise)	114				

Lampiran 15.2 Uji Normalitas Plot



Lampiran 15.3 Uji Normalitas One-Sample Kolmogorov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		114
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.69906642
Most Extreme Differences	Absolute	.074
	Positive	.074
	Negative	-.069
Test Statistic		.074
Asymp. Sig. (2-tailed)		.165 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Lampiran 15.4 Uji Multikolinearitas

Model	Coefficients^a					Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
1 (Constant)	87.432	5.718		15.292	.000		
Pendapatan Asli Daerah	.200	.089	.316	2.258	.026	.439	2.277
Dana Alokasi Umum	.159	.101	.208	1.585	.116	.501	1.995
Dana Alokasi Khusus	.242	.154	.170	1.571	.119	.740	1.352

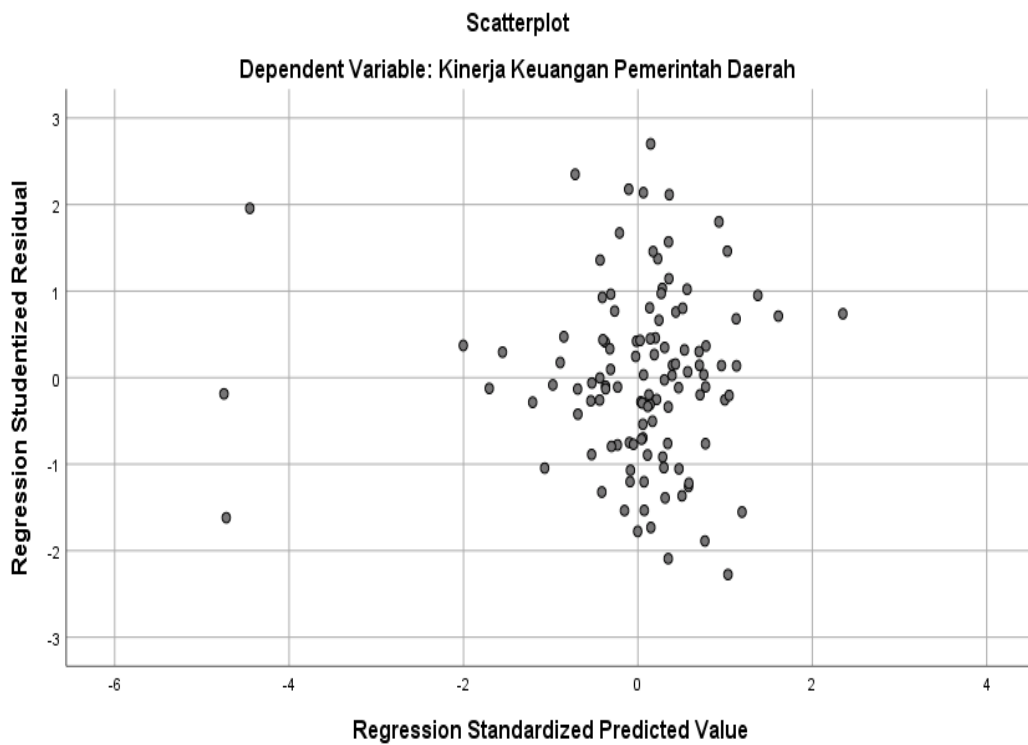
a. Dependent Variable: Kinerja Keuangan Pemerintah Daerah

Lampiran 15.5 Uji Heteroskedastisitas Gleser

		Coefficients^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.183	2.284		.518	.606
	Pendapatan Asli Daerah	.052	.035	.206	1.484	.141
	Dana Alokasi Umum	.018	.040	.059	.456	.649
	Dana Alokasi Khusus	-.077	.062	-.134	-1.253	.213

a. Dependent Variable: LN_RES

Lampiran 15.6 Uji Heteroskedastisitas Scatterplots



Lampiran 15.7 Uji Autokorelasi

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.229 ^a	.052	.026	5.77626	1.553

a. Predictors: (Constant), Dana Alokasi Khusus, Dana Alokasi Umum, Pendapatan Asli Daerah

b. Dependent Variable: Kinerja Keuangan Pemerintah Daerah

Lampiran 15.8 Uji Regresi Linier Berganda

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	87.432	5.718		15.292	.000
	Pendapatan Asli Daerah	.200	.089	.316	2.258	.026
	Dana Alokasi Umum	.159	.101	.208	1.585	.116
	Dana Alokasi Khusus	.242	.154	.170	1.571	.119

a. Dependent Variable: Kinerja Keuangan Pemerintah Daerah

Lampiran 15.9 Uji Parsial (T)

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	87.432	5.718		15.292	.000
	Pendapatan Asli Daerah	.200	.089	.316	2.258	.026
	Dana Alokasi Umum	.159	.101	.208	1.585	.116
	Dana Alokasi Khusus	.242	.154	.170	1.571	.119

a. Dependent Variable: Kinerja Keuangan Pemerintah Daerah

Lampiran 15.10 Uji Simultan (F)

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	43.119	3	14.373	2.700	.049 ^b
	Residual	585.578	110	5.323		
	Total	628.697	113			

a. Dependent Variable: Kinerja Keuangan Pemerintah Daerah
b. Predictors: (Constant), Dana Alokasi Khusus, Dana Alokasi Umum, Pendapatan Asli Daerah

Lampiran 15.11 Uji Koefisiensi Determinasi (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.229 ^a	.052	.026	5.77626

a. Predictors: (Constant), Dana Alokasi Khusus, Dana Alokasi Umum, Pendapatan Asli Daerah

Lampiran 16 Berita Acara Bimbingan Skripsi



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BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Yayuk Musrini
 N IM : 200302086
 Program Studi : Akuntansi
 Alamat / Tlp : 081357812207
 Judul Skripsi : Pengaruh Penerapan Akuntansi Sektor Publik, Pengawasan Internal, dan Kejelasan Sasaran Anggaran terhadap Akuntabilitas Kinerja Instansi Pemerintah
 Pembimbing I : Muhammad Aufa, S.E., M.SA
 Pembimbing II :
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
4/9/2023			Acceptance Lampiran Bab 1
18/9/2023			Lampiran Bab 2 & 3
21/10/23			Hipotesis & Penelitian Terdahulu
23/10/23			Rumusan hipotesis & kerangka
24/10/23			Acceptance proposal
4/12/23			Pembahasan hasil studi dan
11/12/23			Interpretasi & Lampiran
16/12/23			Interpretasi lebih relevan
18/12/23			Acceptance skripsi

Tanggal Pengajuan
 Batas Akhir Bimbingan
 Selesai Penulisan
 Tanggal Duitkan
 Prodi Akuntansi

04 SEP 2023

Dr. Umamah, S.E., M.Ak

Dosen Pembimbing I

Muhammad Aufa, S.E., M.SA

Dosen Pembimbing II