

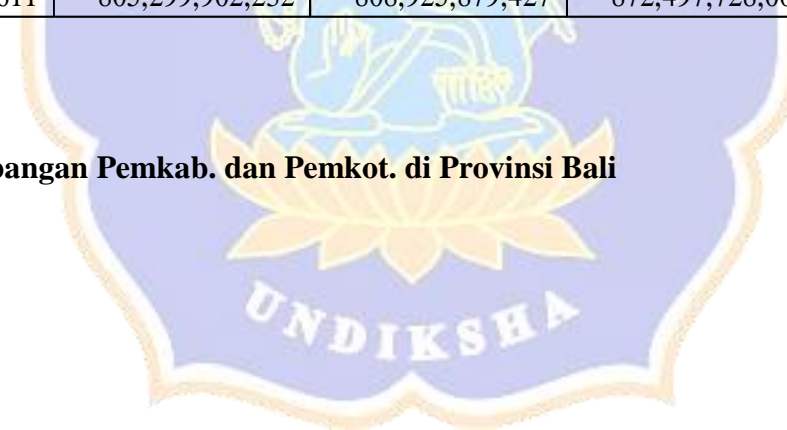


# LAMPIRAN

**Lampiran 01. Nilai PAD Pemkab. dan Pemkot. di Provinsi Bali**

Pemerintah	2016	2017	2018	2019	2020	2021
Kab. Badung	2,938,005,742,143	3,823,175,373,076	5,700,510,789,575	6,791,520,731,810	5,303,069,994,168	2,815,021,011,882
Kab. Bangli	192,000,000,000	117,500,000,000	125,500,000,000	139,180,771,175	165,275,262,397	104,247,610,218
Kab. Buleleng	273,607,818,451	351,807,706,439	371,366,874,000	440,092,905,000	402,217,905,000	358,379,886,114
Kab. Gianyar	448,142,328,653	610,218,627,523	695,786,110,666	989,105,503,660	930,253,247,825	884,797,647,220
Kab. Jembrana	188,244,044,683	119,758,101,825	128,271,931,580	131,610,717,697	141,545,522,415	145,629,865,651
Kab. Karangasem	233,609,396,693	233,653,019,711	234,000,000,000	276,362,654,812	259,456,397,933	258,110,008,272
Kab. Klungkung	103,928,184,098	124,016,072,316	152,478,228,437	179,552,308,903	248,625,466,396	268,121,895,553
Kab. Tabanan	270,777,557,297	327,462,528,850	409,183,800,000	390,046,212,097	450,405,034,000	391,684,416,000
Kota Denpasar	715,452,847,611	805,299,902,232	808,925,879,427	872,497,728,000	942,366,777,399	657,068,247,868

**Lampiran 02. Nilai Dana Perimbangan Pemkab. dan Pemkot. di Provinsi Bali**



Pemerintah	2016	2017	2018	2019	2020	2021
Kab. Badung	655,497,713,920	628,006,623,458	572,651,223,000	610,070,331,000	600,415,190,000	905,661,635,411
Kab. Bangli	772,968,948,540	763,517,158,300	734,566,997,386	749,194,930,000	760,379,368,000	1,015,722,073,693
Kab. Buleleng	1,364,898,868,680	1,338,584,136,000	1,270,128,889,000	1,332,815,878,000	1,333,423,271,000	1,720,277,245,845
Kab. Gianyar	965,786,291,160	954,905,321,000	940,972,138,000	966,072,792,000	953,867,336,000	1,021,058,500,549
Kab. Jembrana	716,423,706,000	754,947,556,000	707,552,634,000	727,169,242,000	722,190,059,909	894,456,657,784
Kab. Karangasem	1,258,489,521,720	1,074,180,548,194	1,053,288,305,000	1,012,654,002,000	1,035,050,981,000	1,286,885,440,573
Kab. Klungkung	772,366,657,026	673,758,014,346	680,647,356,100	701,816,500,100	718,577,474,100	893,345,013,610
Kab. Tabanan	1,184,284,312,280	1,135,165,882,000	1,077,346,592,000	1,091,284,199,000	1,173,517,839,000	1,432,561,250,217
Kota Denpasar	1,087,392,416,353	913,883,187,890	908,579,248,890	916,917,558,890	909,553,403,890	1,142,824,104,286

### Lampiran 03. Nilai Belanja Modal Pemkab. dan Pemkot. di Provinsi Bali

Pemerintah	2016	2017	2018	2019	2020	2021
Kab. Badung	1,153,614,187,104	1,341,027,108,618	1,503,761,628,115	1,439,623,735,251	1,255,478,431,589	140,088,120,915.00
Kab. Bangli	227,112,437,851	282,221,448,417	265,899,792,451	237,076,819,130	149,904,992,801	166,236,159,287.00
Kab. Buleleng	306,319,649,777	280,509,308,483	242,686,638,358	370,487,970,216	350,848,371,809	363,814,088,364.00
Kab. Gianyar	460,852,662,003	518,617,864,163	354,856,726,851	633,174,443,364	676,517,804,050	744,134,972,222.00
Kab. Jembrana	252,481,127,517	279,193,901,686	266,747,513,341	212,558,701,686	175,368,658,195	82,211,432,945.00
Kab. Karangasem	243,343,256,087	234,960,024,364	186,790,651,677	204,109,746,624	226,509,441,317	212,702,105,903.00
Kab. Klungkung	209,714,893,549	194,586,826,813	171,773,940,459	162,342,405,005	189,698,238,388	341,074,629,547.00
Kab. Tabanan	212,896,632,546	515,768,000,559	457,786,982,040	483,123,816,556	293,779,508,051	223,258,456,987.00
Kota Denpasar	286,517,897,034	372,045,390,474	289,432,739,770	353,718,736,602	288,911,510,002	85,916,828,151.00

**Lampiran 04. Nilai *Budget Ratcheting* Pemkab. dan Pemkot. di Provinsi Bali**

Pemerintah	BR 2016	BR 2017	BR 2018	BR 2019	BR 2020	BR 2021
Kab. Badung	199,033,752,707	717,340,944,323	516,662,107,561	514,765,029,865	(279,895,418,671)	(1,501,386,967,439)
Kab. Bangli	12,282,316,089	36,263,671,871	51,951,805,822	91,310,741,700	(109,567,980,419)	52,079,199,286
Kab. Buleleng	451,855,696,578	148,769,686,665	(32,773,446,224)	246,629,325,943	(50,470,359,998)	(146,632,024,234)
Kab. Gianyar	18,826,862,231	130,687,590,595	172,042,581,600	379,153,869,422	243,925,740,898	(88,147,749,813)
Kab. Jembrana	29,670,676,565	41,113,941,253	18,075,527,061	34,303,071,615	86,188,582,253	(164,955,583,682)
Kab. Karangasem	398,132,451,155	(213,629,369,886)	18,550,645,194	117,410,530,305	64,650,122,347	(152,071,146,905)
Kab. Klungkung	15,306,810,837	(24,735,541,334)	62,598,971,847	74,704,913,058	78,857,968,765	(63,552,682,560)
Kab. Tabanan	133,158,533,783	21,359,058,391	43,309,121,913	58,248,766,601	165,474,227,862	(248,020,182,766)
Kota Denpasar	138,672,047,846	(96,508,789,766)	122,935,588,607	79,854,527,969	94,663,289,076	(353,763,732,567)



## Lampiran 05. Data input olah SPSS

Pemerintah Kabupaten	Tahun/Periode	PAD (X1)	DAPER (X2)	BUDGET RANCANGAN (Z)	ALOKASI BELANJA MODAL (Y)	Regresi Moderasi X1 dan Z	Regresi Moderasi X2 dan Z
Kab. Badung	2016	1,938,005,742,143	655,497,713,920	199,033,752,707	1,153,614,187,104	385,729,086,204	130,466,388,932
	2017	2,823,175,373,076	628,006,623,458	717,340,944,323	1,341,027,108,618	2,025,179,177,675	450,495,169,387
	2018	2,700,510,789,575	572,651,223,000	516,662,107,561	1,503,761,628,115	1,395,251,414,282	295,867,010,962
	2019	2,791,520,731,810	610,070,331,000	514,765,029,865	1,439,623,735,251	1,436,977,307,565	314,042,683,550
	2020	2,830,069,994,168	600,415,190,000	(279,895,418,671)	1,255,478,431,589	(792,122,442,650)	(168,053,156,425)
2021	1,815,021,011,882	905,661,635,411	(1,501,386,967,439)	140,088,120,915	(2,725,048,934,127)	(1,359,749,153,194)	
Kab. Bangi	2016	1,192,000,000,000	772,968,948,540	12,282,316,089	227,112,437,851	14,640,144,000	9,493,605,258
	2017	117,500,000,000	763,517,158,300	36,263,671,871	282,221,448,417	4,261,020,000	27,688,180,488
	2018	125,500,000,000	734,566,997,386	51,951,805,822	265,899,792,451	6,519,976,000	38,162,224,784
	2019	139,180,771,175	749,194,930,000	91,310,741,700	237,076,819,130	12,708,756,291	68,409,744,645
	2020	165,275,262,397	760,379,368,000	(109,567,980,419)	149,904,992,801	(18,108,851,200)	(83,313,206,272)
2021	104,247,610,218	1,015,722,073,693	(47,920,800,714)	166,236,159,287	(4,995,668,408)	(48,674,413,962)	
Kab. Buleleng	2016	1,273,607,818,451	1,364,898,868,680	451,855,696,578	306,319,649,777	575,487,416,448	616,737,802,544
	2017	351,807,706,439	1,338,584,136,000	74,769,686,665	280,509,308,483	26,304,684,160	100,085,925,680
	2018	371,366,874,000	1,270,128,889,000	(32,773,446,224)	242,686,638,358	(12,170,810,691)	(41,625,937,717)
	2019	440,092,905,000	1,332,815,878,000	246,629,325,943	370,487,970,216	108,539,696,497	328,711,077,264
	2020	402,217,905,000	1,333,423,271,000	(50,470,359,998)	350,848,371,809	(20,299,942,460)	(67,297,858,810)
2021	358,379,886,114	1,720,277,245,845	(146,632,024,234)	363,814,088,364	(52,549,976,160)	(252,247,657,064)	
Kab. Gianyar	2016	1,448,142,328,653	965,786,291,160	18,826,862,231	460,852,662,003	27,264,169,434	18,182,853,022
	2017	610,218,627,523	954,905,321,000	130,687,590,595	518,617,864,163	79,748,300,672	124,794,624,640
	2018	695,786,110,666	940,972,138,000	172,042,581,600	354,856,726,851	119,705,110,798	161,887,645,796
	2019	989,105,503,660	966,072,792,000	379,153,869,422	633,174,443,364	375,023,496,324	366,290,442,242
	2020	930,253,247,825	953,867,336,000	243,925,740,898	676,517,804,050	226,912,893,278	232,672,961,842
2021	884,797,647,220	1,121,058,500,549	(88,147,749,813)	744,134,972,222	(77,993,174,104)	(98,819,108,732)	
Kab. Jembrana	2016	1,188,244,044,683	716,423,706,000	29,670,676,565	252,481,127,517	35,256,387,724	21,257,016,504
	2017	119,758,101,825	754,947,556,000	41,113,941,253	279,193,901,686	4,923,730,412	31,038,932,072
	2018	128,271,931,580	707,552,634,000	18,075,527,061	266,747,513,341	2,318,644,672	12,789,728,028
	2019	131,610,717,697	727,169,242,000	34,303,071,615	212,558,701,686	4,514,652,133	24,944,078,207
	2020	141,545,522,415	722,190,059,909	86,188,582,253	175,368,658,195	12,199,708,194	62,244,833,910
2021	145,629,865,651	894,456,657,784	(164,955,583,682)	82,211,432,945	(24,022,542,280)	(147,546,048,892)	
Kab. Karangasem	2016	1,233,609,396,693	1,258,489,521,720	398,132,451,155	243,343,256,087	491,139,218,388	501,045,140,680
	2017	233,653,019,711	974,180,548,194	(213,629,369,886)	234,960,024,364	(49,915,056,737)	(208,113,312,849)
	2018	234,000,000,000	953,288,305,000	18,550,645,194	186,790,651,677	4,340,934,000	17,684,445,688
	2019	276,362,654,812	1,012,654,002,000	117,410,530,305	204,109,746,624	32,448,056,193	118,896,718,794
	2020	259,456,397,933	1,035,050,981,000	64,650,122,347	226,509,441,317	16,773,830,400	66,916,047,150
2021	258,110,008,272	1,286,885,440,573	(152,071,146,905)	212,702,105,903	(39,251,045,810)	(195,697,888,835)	
Kab. Klungkung	2016	1,103,928,184,098	772,366,657,026	15,306,810,837	209,714,893,549	16,897,825,896	11,822,621,669
	2017	124,016,072,316	673,758,014,346	(24,735,541,334)	194,586,826,813	(3,067,659,776)	(16,666,077,888)
	2018	152,478,228,437	680,647,356,100	62,598,971,847	171,773,940,459	9,544,970,322	42,607,821,553
	2019	179,552,308,903	701,816,500,100	74,704,913,058	162,342,405,005	13,413,432,160	52,429,238,985
	2020	248,625,466,396	718,577,474,100	78,857,968,765	189,698,238,388	19,606,070,250	56,665,545,066
2021	268,121,895,553	893,345,013,610	(63,552,682,560)	341,074,629,547	(17,039,957,466)	(56,774,754,785)	
Kab. Tabanan	2016	1,270,777,557,297	1,184,284,312,280	133,158,533,783	212,896,632,546	169,215,527,702	157,698,073,156
	2017	327,462,528,850	1,135,165,882,000	21,359,058,391	515,768,000,559	6,994,282,217	24,246,010,594
	2018	409,183,800,000	1,077,346,592,000	43,309,121,913	457,786,982,040	17,721,349,856	46,658,821,223
	2019	390,046,212,097	1,091,284,199,000	58,248,766,601	483,123,816,556	22,719,789,454	63,566,201,716
	2020	450,405,034,000	1,173,517,839,000	165,474,227,862	293,779,508,051	74,530,316,970	194,186,717,532
2021	391,684,416,000	1,432,561,250,217	(248,020,182,766)	223,258,456,987	(97,145,465,680)	(355,303,779,220)	
Kota Denpasar	2016	1,715,452,847,611	1,087,392,416,353	138,672,047,846	286,517,897,034	237,885,298,416	150,790,823,424
	2017	805,299,902,232	913,883,187,890	(96,508,789,766)	372,045,390,474	(77,718,697,700)	(88,197,934,447)
	2018	808,925,879,427	908,579,248,890	122,935,588,607	289,432,739,770	99,446,126,736	111,697,067,944
	2019	872,497,728,000	916,917,558,890	79,854,527,969	353,718,736,602	69,673,327,790	73,220,486,890
	2020	942,366,777,399	909,553,403,890	94,663,289,076	288,911,510,002	89,207,287,321	86,101,015,639
2021	657,068,247,868	1,142,824,104,286	(353,763,732,567)	85,916,828,151	(232,447,003,952)	(404,289,989,536)	

### Lampiran 06. Hasil Uji Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PAD	54	88244044683	6791520731810	843220899902.80	1442002203271.518
DAPER	54	572651223000	1720277245845	953491713409.26	251508359093.806
<i>Budget ratcheting</i>	54	-2501386967439	1906662107561	67699593188.89	553797559525.720
Alokasi Belanja Modal	54	82211432945	1603761628115	399466469538.22	349765819063.671
Valid N (listwise)	54				



## Lampiran 07. Hasil Uji Asumsi Klasik Regresi Persamaan 1

### 1. Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	183287.777001
Most Extreme Differences	Absolute	.29
	Positive	.087
	Negative	.080
Test Statistic		-.087
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

### 2. Uji Multikoleniaritas

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
(Constant)	260513.480	115398.096		2.258	.028		
PAD	.316	.036	.708	8.698	.000	.898	1.114
Dana Perimbangan	-.127	.107	-.095	-1.183	.242	.924	1.082
<i>Budget ratcheting</i>	.311	.091	.270	3.425	.001	.954	1.048

a. Dependent Variable: Alokasi Belanja Modal

### 3. Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.070	.157		.448	.656
	PAD	7.725E-8	.000	.226	1.565	.124
	Dana Perimbangan	2.093E-7	.000	.204	1.438	.157
	<i>Budget ratcheting</i>	-1.831E-8	.000	-.021	-.148	.883

a. Dependent Variable: Alokasi Belanja Modal

### 4. Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.594 <sup>a</sup>	.352	.327	275620.076	1.939

a. Predictors: (Constant), , Dana Perimbangan, PAD

b. Dependent Variable: Alokasi Belanja Modal



## Lampiran 08. Hasil Uji Asumsi Klasik Regresi Persamaan 2

### 1. Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.39236232
Most Extreme Differences	Absolute	.072
	Positive	.045
	Negative	-.072
Test Statistic		.072
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

### 2. Uji Multikoleniaritas

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	262.260	62.781		4.177	.000		
	PAD	6.339E-7	.000	.741	6.351	.000	.569	1.757
	Dana Perimbangan	2.986E-7	.000	.117	1.203	.235	.822	1.216
	<i>Budget ratcheting</i>	-18.070	5.011	-.912	-3.606	.001	.121	8.274
	Interaksi 1	.657	.571	.223	1.149	.256	.206	4.843
	Interaksi 2	.716	.273	.473	2.626	.012	.238	4.198

a. Dependent Variable: Alokasi Belanja Modal

### 3. Uji Heteroskedastisitas

		<b>Coefficients<sup>a</sup></b>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.351	18.506		.235	.815
	PAD	.374	.072	.573	5.199	.140
	Dana Perimbangan	-1.604E-7	.000	-.063	-.620	.538
	<i>Budget ratcheting</i>	1.208E-6	.000	.548	2.306	.255
	Interaksi 1	-.346	.537	-.117	-.645	.522
	Interaksi 2	.494	.277	.327	1.787	.080

a. Dependent Variable: Alokasi Belanja Modal

### 4. Uji Autokorelasi

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.793 <sup>a</sup>	.629	.590	.41229	1.781

a. Predictors: (Constant), Interaksi 2, Dana Perimbangan, PAD, Interaksi 1, *Budget ratcheting*

b. Dependent Variable: Alokasi Belanja Modal

## RIWAYAT HIDUP



Ni Luh Putu Dita Silviani lahir di Denpasar pada tanggal 17 Agustus 2001. Penulis lahir dari pasangan suami istri Bapak Alm. I Nyoman Sukasana dan Ibu Ni Wayan Suartini. Penulis berkebangsaan Indonesia dan beragama Hindu. Saat ini penulis beralamat di Jalan Raya Tanah Lot, Br. Batugaing Kaja, Desa Beraban, Kecamatan Kediri, Kabupaten Tabanan, Provinsi Bali.

Penulis memulai pendidikan taman kanak – kanak pada tahun 2006 di TK Tunas Harapan II Kediri dan lulus pada tahun 2007. Penulis melanjutkan pendidikan dasar pada tahun 2007 di SD Negeri No. 4 Beraban dan lulus pada tahun 2013. Kemudian penulis melanjutkan pendidikan di SMP Negeri 3 Kediri dan lulus tahun 2016. Pada tahun 2019, penulis lulus dari SMA Negeri 2 Mengwi jurusan Matematika dan Ilmu Pengetahuan Alam dan melanjutkan pendidikan ke Program S1 Akuntansi Universitas Pendidikan Ganesha sampai dengan penelitian skripsi ini penulis masih terdaftar sebagai mahasiswa aktif Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.