



**LAMPIRAN – LAMPIRAN**

**Lampiran 1. Realisasi Belanja Modal Provinsi di Indonesia Tahun 2018-2022**

Provinsi	Tahun				
	2018	2019	2020	2021	2022
DKI Jakarta	14.118.608.088	11.551.927.779	3.173.223.521	9.931.324.103	12.923.903.387
Jawa Barat	3.145.847.260	2.530.347.542	1.672.906.515	3.208.413.110	2.479.635.947
Jawa Timur	2.840.552.250	2.770.973.973	1.904.556.949	2.191.864.162	2.308.731.734
Aceh	2.503.941.130	3.161.488.624	1.755.472.079	3.319.367.168	3.042.316.408
Papua	1.918.505.428	2.236.551.423	839.209.380	1.244.687.958	1.509.658.468
Kalimantan Timur	1.829.259.943	1.207.815.522	1.066.605.763	1.984.395.176	1.750.523.169
Lampung	1.729.327.433	1.013.880.674	752.528.210	828.811.711	1.488.985.084
Jawa Tengah	1.681.752.306	2.099.719.125	996.994.505	1.678.311.129	1.697.861.812
Sumatera Utara	1.564.903.233	1.249.600.484	1.497.944.969	1.145.566.552	1.891.236.869
Papua Barat	1.539.271.672	1.757.983.374	1.543.170.851	2.351.922.858	2.092.083.624
Sumatera Selatan	1.537.275.106	1.652.396.195	1.664.700.767	1.954.307.419	1.445.742.037
Banten	1.362.550.904	1.379.319.818	994.255.670	5.479.211.436	2.078.237.758
D I Yogyakarta	1.134.962.616	1.035.203.186	940.633.925	772.603.880	668.953.701
Kalimantan Selatan	1.117.196.742	1.495.677.795	778.100.757	717.861.345	941.952.412
Sumatera Barat	1.099.701.408	1.062.230.453	736.888.361	836.913.147	953.280.755
Sulawesi Selatan	1.081.805.775	969.490.769	1.195.023.370	3.168.392.964	1.673.395.114
Kalimantan Tengah	1.060.394.094	1.293.574.793	1.108.301.881	1.070.904.375	1.054.877.618
Riau	1.046.852.721	1.161.037.469	919.245.594	979.270.772	1.230.001.030
Nusa Tenggara Barat	891.887.046	669.705.154	608.297.483	774.061.414	1.166.222.469
Sulawesi Tenggara	795.197.262	1.194.738.482	1.048.329.030	1.699.941.766	1.603.143.255
Jambi	784.723.908	866.500.806	642.696.111	261.411.153	675.746.047
Sulawesi Utara	721.402.643	898.365.937	1.090.983.905	562.085.672	524.880.521
Kalimantan Barat	676.487.480	871.609.747	759.257.929	1.670.429.057	896.649.752
Kalimantan Utara	637.663.349	567.371.724	665.170.894	487.623.927	467.342.760
Kepulauan Riau	620.699.325	634.501.179	586.608.799	347.953.458	539.947.333
Bengkulu	618.477.906	741.823.064	417.095.645	425.832.852	385.341.348
Maluku	601.514.658	543.819.808	591.200.622	1.239.150.831	546.284.928
Nusa Tenggara Timur	529.761.034	798.224.256	1.026.785.279	1.858.994.304	1.334.160.528
Maluku Utara	513.352.287	671.267.235	571.751.202	1.338.205.540	848.254.199
Sulawesi Tengah	459.780.934	836.619.827	665.439.891	526.504.612	619.374.692
Bali	440.710.162	556.754.502	458.848.887	2.165.983.389	878.272.783
Sulawesi Barat	321.974.753	364.249.411	347.276.409	358.346.815	407.935.964
Bangka Belitung	315.397.833	441.201.204	436.502.108	641.639.965	166.529.306
Gorontalo	280.499.514	280.120.728	199.795.685	149.095.156	110.498.488

**Lampiran 2. Alokasi Anggaran Belanja Daerah Kabupaten/Kota di Provinsi  
Bali dalam Miliar Rupiah**

Kabupaten	Anggaran Belanja	Tahun					Rata-Rata
		2022	2021	2020	2019	2018	
Bangli	Belanja Pegawai	541,30	569,91	594,36	595,54	575,35	575,292
	Belanja Barang	257,88	251,39	245,73	245,21	200,48	240,138
	Belanja Modal	302,27	166,24	149,90	237,08	265,90	224,278
Gianyar	Belanja Pegawai	712,53	722,11	902,80	955,59	870,85	832,776
	Belanja Barang	676,42	732,78	666,13	625,95	496,29	639,514
	Belanja Modal	495,22	744,13	976,52	633,17	354,86	640,78
Buleleng	Belanja Pegawai	914,17	908,86	909,34	908,28	884,11	904,952
	Belanja Barang	705,71	753,94	756,50	769,57	691,50	735,444
	Belanja Modal	179,88	363,81	350,85	370,49	242,69	301,544
Badung	Belanja Pegawai	1.168,67	1.581,06	1.589,46	1.818,87	1.622,60	1556,13
	Belanja Barang	1.088,31	1.316,98	2.032,54	2.239,14	1.892,63	1713,92
	Belanja Modal	411,44	140,09	1.255,48	1.439,62	1.603,76	970,078
Tabanan	Belanja Pegawai	894,79	879,71	918,86	863,00	866,39	884,55
	Belanja Barang	498,24	500,28	548,21	523,88	487,88	511,698
	Belanja Modal	127,75	223,26	293,78	483,12	457,79	317,14
Klungkung	Belanja Pegawai	553,76	585,45	535,51	536,29	495,39	541,28
	Belanja Barang	365,65	399,71	463,22	377,24	394,56	400,076
	Belanja Modal	206,57	341,07	189,70	162,34	171,77	214,29
Karangasem	Belanja Pegawai	770,40	762,64	811,37	767,85	751,21	772,694
	Belanja Barang	412,05	427,45	410,51	538,32	437,43	445,152
	Belanja Modal	165,70	212,70	226,51	204,11	186,79	199,162
Denpasar	Belanja Pegawai	986,91	896,00	1.167,26	877,19	855,97	956,666
	Belanja Barang	769,80	612,52	663,17	863,05	755,26	732,76
	Belanja Modal	231,12	82,92	288,91	353,72	289,43	249,22
Jembrana	Belanja Pegawai	440,92	465	510,41	483,22	470,88	474,086
	Belanja Barang	375,3	384,8	377,53	335,88	292,62	353,226
	Belanja Modal	136,72	82,21	175,37	212,56	266,75	174,722

**Lampiran 3. Persentase Realisasi Belanja Modal Daerah Kabupaten/Kota di  
Provinsi Bali tahun 2018-2022**

Kabupaten/Kota	Tahun					Rata-Rata
	2018	2019	2020	2021	2022	
Bangli	68,15%	63,80%	38,12%	110,25%	97,24%	77,30%
Gianyar	83,70%	39,53%	42,60%	65,90%	80,47%	57,81%
Karangasem	77,57%	74,58%	35,02%	67,55%	84,07%	66,44%
Klungkung	87,23%	79,68%	36,46%	27,42%	63,35%	54,13%
Buleleng	84,18%	74,19%	73,95%	55,67%	86,29%	72,71%
Badung	56,54%	57,28%	36,07%	95,29%	115,73%	57,60%
Tabanan	47,67%	38,74%	62,86%	139,28%	114,86%	66,07%
Jembrana	129,20%	102,75%	47,49%	103,39%	93,89%	98,41%
Denpasar	89,28%	83,03%	32,93%	123,46%	86,01%	76,10%



**Lampiran 4. Persentase DAK Terhadap Total Pendapatan Pemda (dalam Miliar Rupiah)**

Kabupaten		Tahun					Rata-Rata/kab (%)
		2018	2019	2020	2021	2022	
Bangli	DAK	110,96	119,68	102,81	158,58	202,28	12%
	Total Pendapatan	1.107,97	1.180,01	1.012,11	1.150,28	1.105,44	
	Persentase	10%	10%	10%	13%	18%	
Gianyar	DAK	207,92	202,79	184,64	202,91	321,87	11%
	Total Pendapatan	2.002,65	2.308,87	1.884,74	1.569,95	2.093,01	
	Persentase	10%	8%	9%	12%	15%	
Buleleng	DAK	251,13	281,84	243,24	311,25	372,65	13%
	Total Pendapatan	2.052,84	2.288,48	2.003,22	2.083,21	2.078,95	
	Persentase	12%	12%	12%	14%	17%	
Badung	DAK	147,50	145,84	149,69	167,58	222,90	3%
	Total Pendapatan	5.420,01	5.792,97	3.906,16	2.708,12	4.609,70	
	Persentase	2%	2%	3%	6%	4%	
Tabanan	DAK	228,59	211,77	258,72	273,61	247,43	13%
	Total Pendapatan	1.862,28	1.926,62	1.789,84	1.794,18	1.784,23	
	Persentase	12%	10%	14%	15%	13%	
Klungkung	DAK	120,94	114,81	116,71	140,57	158,18	11%
	Total Pendapatan	1.100,14	1.215,59	1.104,88	1.146,02	1.147,88	
	Persentase	10%	9%	10%	12%	13%	
Karangasem	DAK	187,54	200,16	186,61	232,55	256,35	13%
	Total Pendapatan	1.482,95	1.624,33	1.475,56	1.555,81	1.577,41	
	Persentase	12%	12%	12%	14%	16%	
Denpasar	DAK	143,29	131,29	126,31	150,37	238,32	7%
	Total Pendapatan	2.121,04	2.193,53	1.964,05	1.996,44	2.106,40	
	Persentase	6%	5%	6%	7%	11%	
Jembrana	DAK	121,72	119,73	90,87	117,78	190,31	11%
	Total Pendapatan	1.096,50	1.144,97	1.089,67	1.067,49	1.095,60	
	Persentase	11%	10%	8%	11%	17%	
<b>Rata-Rata/Tahun (%)</b>		9%	9%	9%	12%	14%	



## Lampiran 5. Tabulasi Data Sampel dalam Miliar Rupiah

No	Tahun	Kab/Kota	PAD	DAU	DAK	BM	PE
1	2018	Bangli	122.69	559.87	110.96	181.20	4350.14
2	2018	Gianyar	770.20	693.57	207.92	297.03	18027.09
3	2018	Buleleng	335.56	965.44	251.13	204.31	22201.45
4	2018	Badung	4555.72	330.34	147.50	906.77	35275.42
5	2018	Tabanan	363.37	811.77	228.59	218.24	14949.32
6	2018	Klungkung	186.97	530.37	120.94	149.85	5682.94
7	2018	Karangasem	200.36	729.38	187.54	144.91	10550.25
8	2018	Denpasar	940.11	650.17	143.29	258.41	34166.04
9	2018	Jembrana	126.48	552.64	121.72	344.65	8924.38
10	2019	Bangli	127.04	596.07	119.68	151.26	4587.22
11	2019	Gianyar	997.48	717.77	202.79	250.35	19040.90
12	2019	Buleleng	365.60	1028.45	281.84	274.88	23425.32
13	2019	Badung	4835.19	386.66	145.84	824.67	37326.47
14	2019	Tabanan	354.56	847.28	211.77	187.18	15783.04
15	2019	Klungkung	225.06	564.46	114.81	129.43	5990.94
16	2019	Karangasem	233.01	795.85	200.16	152.23	11130.34
17	2019	Denpasar	1010.78	683.61	131.29	293.70	36154.42
18	2019	Jembrana	133.70	590.57	119.73	218.40	9420.44
19	2020	Bangli	104.33	535.24	102.81	57.14	4399.19
20	2020	Gianyar	545.87	648.74	184.64	416.04	17442.44
21	2020	Buleleng	318.99	904.07	243.24	259.44	22066.16
22	2020	Badung	2116.98	330.78	149.69	452.91	31147.82
23	2020	Tabanan	313.21	757.25	258.72	184.67	14808.65
24	2020	Klungkung	220.89	503.10	116.71	69.18	5608.69
25	2020	Karangasem	219.23	713.29	186.61	81.58	10630.37
26	2020	Denpasar	731.26	619.58	126.31	95.13	32740.22
27	2020	Jembrana	148.05	523.05	90.87	83.29	8951.35
28	2021	Bangli	163.54	525.98	158.58	183.28	4384.73
29	2021	Gianyar	430.17	637.64	202.91	490.43	17258.77
30	2021	Buleleng	391.99	890.14	311.25	202.52	21785.73
31	2021	Badung	1750.35	327.68	167.58	133.50	29049.52
32	2021	Tabanan	362.31	746.28	273.61	310.95	14515.58
33	2021	Klungkung	254.49	494.29	140.57	86.14	5595.88
34	2021	Karangasem	252.69	700.66	232.55	143.67	10570.60
35	2021	Denpasar	792.36	609.73	150.37	102.37	32439.61
36	2021	Jembrana	185.00	513.85	117.78	85.00	8892.80
37	2022	Bangli	144.01	525.98	202.28	293.93	4507.38
38	2022	Gianyar	857.55	637.64	321.87	398.53	17956.69

## Lampiran 5. (Lanjutan)

No.	Tahun	Kab/Kota	PAD	DAU	DAK	BM	PE
39	2022	<b>Buleleng</b>	410.56	890.14	372.65	155.22	22463.38
40	2022	<b>Badung</b>	3705.75	330.01	222.90	214.67	31946.05
41	2022	<b>Tabanan</b>	436.41	746.28	247.43	146.74	14940.44
42	2022	<b>Klungkung</b>	309.46	494.29	158.18	130.87	5770.38
43	2022	<b>Karangasem</b>	301.33	700.66	256.35	139.31	10843.41
44	2022	<b>Denpasar</b>	888.05	609.73	238.32	198.78	34066.71
45	2022	<b>Jembrana</b>	175.99	513.85	190.31	128.38	9157.67



**Lampiran 6. Tabulasi Data Sampel Dalam Bentuk LN**

<b>No</b>	<b>Tahun</b>	<b>Kab/Kota</b>	<b>PAD</b>	<b>DAU</b>	<b>DAK</b>	<b>BM</b>	<b>PE</b>
1	2018	Bangli	4.81	6.33	4.71	5.20	8.38
2	2018	Gianyar	6.65	6.54	5.34	5.69	9.80
3	2018	Buleleng	5.82	6.87	5.53	5.32	10.01
4	2018	Badung	8.42	5.80	4.99	6.81	10.47
5	2018	Tabanan	5.90	6.70	5.43	5.39	9.61
6	2018	Klungkung	5.23	6.27	4.80	5.01	8.65
7	2018	Karangasem	5.30	6.59	5.23	4.98	9.26
8	2018	Denpasar	6.85	6.48	4.96	5.55	10.44
9	2018	Jembrana	4.84	6.31	4.80	5.84	9.10
10	2019	Bangli	4.84	6.39	4.78	5.02	8.43
11	2019	Gianyar	6.91	6.58	5.31	5.52	9.85
12	2019	Buleleng	5.90	6.94	5.64	5.62	10.06
13	2019	Badung	8.48	5.96	4.98	6.71	10.53
14	2019	Tabanan	5.87	6.74	5.36	5.23	9.67
15	2019	Klungkung	5.42	6.34	4.74	4.86	8.70
16	2019	Karangasem	5.45	6.68	5.30	5.03	9.32
17	2019	Denpasar	6.92	6.53	4.88	5.68	10.50
18	2019	Jembrana	4.90	6.38	4.79	5.39	9.15
19	2020	Bangli	4.65	6.28	4.63	4.05	8.39
20	2020	Gianyar	6.30	6.48	5.22	6.03	9.77
21	2020	Buleleng	5.77	6.81	5.49	5.56	10.00
22	2020	Badung	7.66	5.80	5.01	6.12	10.35
23	2020	Tabanan	5.75	6.63	5.56	5.22	9.60
24	2020	Klungkung	5.40	6.22	4.76	4.24	8.63
25	2020	Karangasem	5.39	6.57	5.23	4.40	9.27
26	2020	Denpasar	6.59	6.43	4.84	4.56	10.40
27	2020	Jembrana	5.00	6.26	4.51	4.42	9.10
28	2021	Bangli	5.10	6.27	5.07	5.21	8.39
29	2021	Gianyar	6.06	6.46	5.31	6.20	9.76
30	2021	Buleleng	5.97	6.79	5.74	5.31	9.99
31	2021	Badung	7.47	5.79	5.12	4.89	10.28
32	2021	Tabanan	5.89	6.62	5.61	5.74	9.58
33	2021	Klungkung	5.54	6.20	4.95	4.46	8.63
34	2021	Karangasem	5.53	6.55	5.45	4.97	9.27
35	2021	Denpasar	6.68	6.41	5.01	4.63	10.39
36	2021	Jembrana	5.22	6.24	4.77	4.44	9.09
37	2022	Bangli	4.97	6.27	5.31	5.68	8.41



## Lampiran 6. (Lanjutan)

No.	Tahun	Kab/Kota	PAD	DAU	DAK	BM	PE
38	2022	Gianyar	6.75	6.46	5.77	5.99	9.80
39	2022	Buleleng	6.02	6.79	5.92	5.04	10.02
40	2022	Badung	8.22	5.80	5.41	5.37	10.37
41	2022	Tabanan	6.08	6.62	5.51	4.99	9.61
42	2022	Klungkung	5.73	6.20	5.06	4.87	8.66
43	2022	Karangasem	5.71	6.55	5.55	4.94	9.29
44	2022	Denpasar	6.79	6.41	5.47	5.29	10.44
45	2022	Jembrana	5.17	6.24	5.25	4.85	9.12



**Lampiran 7. Hasil Statistik Deskriptif**

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
PAD	45	104.33	4835.19	720.3267	1075.30235
DAU	45	327.68	1028.45	632.5378	168.24023
DAK	45	90.87	372.65	188.2798	65.48681
BM	45	57.14	906.77	231.8031	172.48238
PE	45	4350.14	37326.47	16909.4742	10512.30660
Valid N (listwise)	45				



## Lampiran 8. Hasil Uji Asumsi Klasik

### a) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		45
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.48689544
Most Extreme Differences	Absolute	.071
	Positive	.071
	Negative	-.062
Test Statistic		.071
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.		

### b) Uji Multikoleniaritas

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.226	2.276		.539	.593		
	PAD	.451	.239	.722	1.885	.067	.110	9.082
	DAU	.237	.545	.111	.435	.666	.250	3.995
	DAK	.231	.324	.131	.713	.480	.477	2.095
	PE	-.147	.290	-.167	-.507	.615	.149	6.711

a. Dependent Variable: BM

**Lampiran 8. (Lanjutan)**

**c) Uji Heterokedastisitas**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.226	2.276		.539	.593		
	PAD	.451	.239	.722	1.885	.067	.110	9.082
	DAU	.237	.545	.111	.435	.666	.250	3.995
	DAK	.231	.324	.131	.713	.480	.477	2.095
	PE	-.147	.290	-.167	-.507	.615	.149	6.711

a. Dependent Variable: BM

**d) Uji Autokolerasi**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.763 <sup>a</sup>	.583	.541	116.85729	1.784

a. Predictors: (Constant), PE, DAU, DAK, PAD

b. Dependent Variable: BM

Lampiran 9. Hasil Analisis Regresi Linear Berganda dan *Moderated Regression Analysis* (MRA)

a) Hasil Analisis Regresi Linear Berganda

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.430	2.189		.653	.517
	PAD	.343	.102	.549	3.372	.002
	DAU	.070	.406	.033	.172	.864
	DAK	.254	.315	.144	.806	.425

a. Dependent Variable: BM

b) *Moderated Regression Analysis* (MRA)

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.968	4.178		-.710	.482
	PAD	-3.959	2.106	-6.340	-1.880	.068
	DAU	.593	3.530	.277	.168	.867
	DAK	5.567	4.290	3.164	1.298	.202
	PAD*PE	.442	.209	9.581	2.115	.041
	DAU*PE	.004	.342	.038	.013	.990
	DAK*PE	-.535	.441	-4.971	-1.212	.233

a. Dependent Variable: BM



### Lampiran 10. Hasil Uji Hipotesis

#### a) Uji Parsial (Uji t) Tanpa Variabel Moderasi

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.430	2.189		.653	.517
	PAD	.343	.102	.549	3.372	.002
	DAU	.070	.406	.033	.172	.864
	DAK	.254	.315	.144	.806	.425

a. Dependent Variable: BM

#### b) Uji Parsial (Uji t) Dengan Variabel Moderasi

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.968	4.178		-.710	.482
	PAD	-3.959	2.106	-6.340	-1.880	.068
	DAU	.593	3.530	.277	.168	.867
	DAK	5.567	4.290	3.164	1.298	.202
	PAD*PE	.442	.209	9.581	2.115	.041
	DAU*PE	.004	.342	.038	.013	.990
	DAK*PE	-.535	.441	-4.971	-1.212	.233

a. Dependent Variable: BM

### Lampiran 11. Hasil Uji Koefisien Determinasi

#### a) Uji Koefisien Determinasi Tanpa Variabel Moderasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.590 <sup>a</sup>	.348	.301	.50612
a. Predictors: (Constant), DAK, PAD, DAU				

#### b) Uji Koefisien Determinasi Dengan Variabel Moderasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.652 <sup>a</sup>	.426	.335	.49352
a. Predictors: (Constant), DAK*PE, DAU, DAK, PAD, DAU*PE, PAD*PE				



## Lampiran 12. Berita Acara Wawancara

### BERITA ACARA WAWANCARA

Pada hari ini,

Telah dilaksanakan wawancara yang berkaitan dengan penelitian untuk memenuhi Tugas Akhir Strata Satu (S1)

Tempat : BKKAD Provinsi Bali

Narasumber : I. Putu Sudano

Jabatan : Kepala Sub Bidang Akuntansi dan Pelaporan

Pihak pewawancara melakukan wawancara dengan pihak narasumber yang berkaitan dengan "Pengaruh PAD, DAU, dan DAK Terhadap Belanja Modal Pemerintah Daerah Kabupaten/Kota di Provinsi Bali Dengan Pertumbuhan Ekonomi Sebagai Variabel Pemoderasi", kemudian narasumber memberikan jawaban terkait pertanyaan yang diajukan pewawancara. Adapun pertanyaan yang diajukan serta hasil wawancara terlampir.

Mengetahui

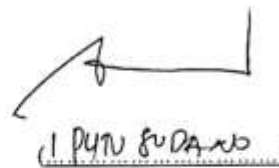
Denpasar, 21 Juni 2024

Peneliti,



Komang Wahyuni Febriyanti

Narasumber,



(I. Putu Sudano)

**Lampiran 13. Dokumentasi Wawancara**

