

KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI POLITEKNIK NEGERI SRIWIJAYA JURUSAN AKUNTANSI Jalan Srijaya Negara, Palembang 30139 Telp (0711)353414 Fax (0711)355918 Website: www.polsri.ac.id Email: Info@polsri.ac.id		 
KESEPAKATAN BIMBINGAN SKRIPSI		

Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Sakalindu Kirana M. U.
NIM : 062040512416
Jurusan : Akuntansi
Program Studi : Akuntansi Sektor Publik

Pihak Kedua

Nama : Dr. Rita Martini, S.E., M.Si, Ak, CA
NIP : 196503121990032001
Jurusan : Akuntansi
Program Studi : Akuntansi Sektor Publik

Pada hari ini Senin tanggal telah sepakat untuk melakukan konsultasi bimbingan Skripsi.

Konsultasi bimbingan sekurang-kurangnya 2 (dua) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Selasa dan Rabu pukul 10:00 WIB sampai dengan selesai, bertempat di Politeknik Negeri Sriwijaya.

Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Skripsi.

Pihak Pertama



Sakalindu Kirana M. U.
NIM 062040512416

Palembang, Februari 2024

Pihak Kedua



Dr. Rita Martini, S.E., M.Si, Ak, CA
NIP 196503121990032001

Mengetahui,
Ketua Jurusan Akuntansi



Dr. Evada Dewata, S.E., M.Si., Ak., CA
NIP 197806222003122001



KESEPAKATAN BIMBINGAN SKRIPSI

Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Sakalindu Kirana M. U.
NIM : 062040512416
Jurusan : Akuntansi
Program Studi : Akuntansi Sektor Publik

Pihak Kedua

Nama : Yuli Antina Aryani, S.E., M.Si
NIP : 197807152002122001
Jurusan : Akuntansi
Program Studi : Akuntansi Sektor Publik

Pada hari ini Senin tanggal telah sepakat untuk melakukan konsultasi bimbingan Skripsi.

Konsultasi bimbingan sekurang-kurangnya 2 (dua) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Kamis dan Jumat pukul 10:00 WIB sampai dengan selesai, bertempat di Politeknik Negeri Sriwijaya.

Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Skripsi.

Palembang, Februari 2024

Pihak Pertama

Pihak Kedua

Sakalindu Kirana M. U.
NIM 062040512416

Yuli Antina Aryani, S.E., M.Si.
NIP 197807152002122001

Mengetahui,
Ketua Jurusan Akuntansi

Dr. Evada Dewata, S.E., M.Si., Ak., CA
NIP 197806222003122001

KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI POLITEKNIK NEGERI SRIWIJAYA JURUSAN AKUNTANSI Jalan Srijaya Negara, Palembang 30139 Telp. 0711-353414 Fax. 0711-355918 Website : www.polsri.ac.id E-mail : akuntansi@polsri.ac.id		
LEMBAR BIMBINGAN SKRIPSI		

Nama : Sakalindu Kirana M. U.
 NIM : 062040512416
 Jurusan/Program Studi : Akuntansi/Akuntansi Sektor Publik
 Judul Skripsi : Analisis Pengaruh *Fiscal Distress, Fiscal Capacity, Government Size*, dan Sisa Lebih Perhitungan Anggaran terhadap Manipulasi Akrual di Kabupaten/Kota Provinsi Sumatera Selatan
 Pembimbing I : Dr. Rita Martini, S.E., M.Si, Ak, CA

No	Tanggal	Uraian Bimbingan	Paraf Pembimbing
1.	07/feb/24	Menambahkan fenomena, dan data pada latar belakang	M
2.	21/feb/24	Menambahkan gap research, grand theory,	M
3.	06/Mar/24	Menambahkan variabel X penelitian, dan menambahkan objek penelitian	M
4.	26/Mar/24	Memperbaiki metode perhitungan variabel penelitian, menambahkan uji statistik	M
5.	05/Apr/24	Perbaikan proposal secara keseluruhan	M
6.	24/Apr/24	Acc proposal penelitian	M
7.	01/Mei/24	Konsultasi hasil seminar proposal	M
8.	20/Mei/24	Menambahkan narasi hubungan grand theory dengan hasil penelitian	M
9.	01/Juni/24	Konsultasi keseluruhan skripsi	M
10.	13/Juni/24	Acc laporan skripsi	M

Palembang, 2024
 Ketua Jurusan Akuntansi,


Dr. Evada Dewata, S.E., M.Si, Ak, CA
 NIP. 197806212003122001

Catatan:

*) melingkari angka yang sesuai.
 Ketua Jurusan/Ketua Program Studi harus memeriksa jumlah pelaksanaan bimbingan sesuai yang dipersyaratkan dalam Pedoman Penulisan Skripsi sebelum menandatangani lembar bimbingan ini.
 Lembar pembimbingan Skripsi ini harus dilampirkan dalam Skripsi.

KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI

POLITEKNIK NEGERI SRIWIJAYA
JURUSAN AKUNTANSI

Jalan Srijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

Website : www.polsri.ac.id E-mail : akuntansi@polsri.ac.id



LEMBAR BIMBINGAN SKRIPSI

Nama : Sakalindu Kirana M. U.
 NIM : 062040512416
 Jurusan/Program Studi : Akuntansi/Akuntansi Sektor Publik
 Judul Skripsi : Analisis Pengaruh *Fiscal Distress*, *Fiscal Capacity*, *Government Size*, dan Sisa Lebih Perhitungan Anggaran terhadap Manipulasi Akrua di Kabupaten/Kota Provinsi Sumatera Selatan
 Pembimbing II : Yuli Antina Aryani, S.E., M.Si

No	Tanggal	Uraian Bimbingan	Paraf Pembimbing
1.	09/feb/24	Pengajuan judul skripsi, fenomena penelitian,	
2.	15/feb/24	Pengajuan Bab I - Bab III	
3.	08/mar/24	Revisi tata tulis, dan penelitian pendahuluan	
4.	25/april/24	Acc Proposal skripsi	
5.	16/april/24	Perbaikan Bab I, II, dan III	
6.	23/Mei/24	Perbaikan hasil dan pembahasan penelitian	
7.	06/juni/24	Perbaikan pembahasan penelitian	
8.	07/juni/24	Perbaikan pembahasan uji hipotesis (bootstrapping)	
9.	14/juni/24	Perbaikan kesimpulan dan saran	
10.	20/juni/24	Acc Laporan skripsi	

Palembang, 2024
 Ketua Jurusan Akuntansi,


Dr. Evada Dewata, S.E., M.Si, Ak, CA
 NIP. 197806222003122001

Catatan:

*) melingkari angka yang sesuai.

Ketua Jurusan/Ketua Program Studi harus memeriksa jumlah pelaksanaan bimbingan sesuai yang dipersyaratkan dalam Pedoman Penulisan Skripsi sebelum menandatangani lembar bimbingan ini. Lembar pembimbingan Skripsi ini harus dilampirkan dalam Skripsi.

1.1 Perhitungan Variabel X

1.1.1 *Fiscal Distress*

No.	Tahun	Kabupaten/Kota	Surplus/Defisit-LO	Ln
1.	2018	Kabupaten Banyuasin	Rp 130.410.258.362	25,59
		Kabupaten Empat Lawang	Rp 146.907.985.097	25,71
		Kabupaten Lahat	Rp 272.986.280.004	26,33
		Kabupaten Muara Enim	Rp 269.690.829.076	26,32
		Kabupaten Musi Banyuasin	Rp 374.063.078.724	26,65
		Kabupaten Musi Rawas	Rp 356.194.620.104	26,60
		Kabupaten Musi Rawas Utara	Rp 213.791.843.528	26,09
		Kabupaten Ogan Ilir	Rp 212.441.776.539	26,08
		Kabupaten Ogan Komering Ilir	Rp 321.944.033.566	26,50
		Kabupaten Ogan Komering Ulu	Rp 130.519.849.365	25,59
		Kabupaten Ogan Komering Ulu Selatan	Rp 134.560.953.321	25,63
		Kabupaten Oku Timur	Rp 193.701.066.937	25,99
		Kabupaten Penukal Abab Lematang Ilir	Rp 149.818.994.665	25,73
		Kota Lubuk Linggau	Rp 69.012.857.205,76	24,96
		Kota Pagar Alam	Rp 51.385.944.004,39	24,66
		Kota Palembang	Rp 738.896.094.592,65	27,33
		Kota Prabumulih	Rp 71.132.225.199,41	24,99
2.	2019	Kabupaten Banyuasin	Rp 119.919.484.207,09	25,51
		Kabupaten Empat Lawang	Rp 34.928.494.416,92	24,28
		Kabupaten Lahat	Rp 399.205.113.031,87	26,71
		Kabupaten Muara Enim	Rp 771.522.411.395,48	27,37
		Kabupaten Musi Banyuasin	Rp 331.840.443.090,89	26,53
		Kabupaten Musi Rawas	Rp 125.450.068.222,39	25,56
		Kabupaten Musi Rawas Utara	Rp 137.705.075.659,59	25,65
		Kabupaten Ogan Ilir	Rp 196.627.567.462,76	26,00
		Kabupaten Ogan Komering Ilir	Rp 484.731.963.149,02	26,91
		Kabupaten Ogan Komering Ulu	Rp 180.994.601.198,80	25,92
		Kabupaten Ogan Komering Ulu Selatan	Rp 101.635.809.643,17	25,34
		Kabupaten Oku Timur	Rp 230.526.295.982,88	26,16
		Kabupaten Penukal Abab Lematang Ilir	Rp 373.327.122.363,41	26,65
		Kota Lubuk Linggau	Rp 126.253.453.600,36	25,56
		Kota Pagar Alam	Rp 149.574.684.626,78	25,73
		Kota Palembang	Rp 753.615.040.613,67	27,35
		Kota Prabumulih	Rp 51.890.247.218,91	24,67

3.	2020	Kabupaten Banyuasin	Rp 21.163.053.381,81	23,78
		Kabupaten Empat Lawang	Rp 59.461.930.632,52	24,81
		Kabupaten Lahat	Rp 160.947.228.162,14	25,80
		Kabupaten Muara Enim	Rp 139.402.310.317,28	25,66
		Kabupaten Musi Banyuasin	Rp 406.134.966.777,49	26,73
		Kabupaten Musi Rawas	Rp 41.613.458.018,39	24,45
		Kabupaten Musi Rawas Utara	Rp 20.365.337.147,77	23,74
		Kabupaten Ogan Ilir	Rp 11.896.132.106,12	23,20
		Kabupaten Ogan Komering Ilir	Rp 84.511.498.751,41	25,16
		Kabupaten Ogan Komering Ulu	Rp 96.656.806.199,26	25,29
		Kabupaten Ogan Komering Ulu Selatan	Rp 2.759.884.192,12	21,74
		Kabupaten Oku Timur	Rp 260.649.601.449,24	26,29
		Kabupaten Penukal Abab Lematang Ilir	Rp 112.346.216.394,77	25,44
		Kota Lubuk Linggau	Rp 145.367.673.206,49	25,70
		Kota Pagar Alam	Rp 121.784.962.968,72	25,53
		Kota Palembang	Rp 655.374.579.605,37	27,21
		Kota Prabumulih	Rp 19.826.199.776,70	23,71
4.	2021	Kabupaten Banyuasin	Rp 113.071.654.628,40	25,45
		Kabupaten Empat Lawang	Rp 67.534.350.370,51	24,94
		Kabupaten Lahat	Rp 130.554.901.589,47	25,60
		Kabupaten Muara Enim	Rp 95.381.605.435,51	25,28
		Kabupaten Musi Banyuasin	Rp 281.246.757.332,94	26,36
		Kabupaten Musi Rawas	Rp 139.390.859.382,85	25,66
		Kabupaten Musi Rawas Utara	Rp 123.377.981.205,39	25,54
		Kabupaten Ogan Ilir	Rp 210.551.843.111,49	26,07
		Kabupaten Ogan Komering Ilir	Rp 113.459.460.891,46	25,45
		Kabupaten Ogan Komering Ulu	Rp 25.440.847.101,14	23,96
		Kabupaten Ogan Komering Ulu Selatan	Rp 28.730.071.996,21	24,08
		Kabupaten Oku Timur	Rp 264.849.467.986,29	26,30
		Kabupaten Penukal Abab Lematang Ilir	Rp 281.940.699.166,39	26,36
		Kota Lubuk Linggau	Rp 84.734.592.347,24	25,16
		Kota Pagar Alam	Rp 61.645.564.948,69	24,84
		Kota Palembang	Rp 706.942.753.629,97	27,28
		Kota Prabumulih	Rp 37.960.575.536,97	24,36

5.	2022	Kabupaten Banyuasin	Rp	133.534.467.977,19	25,62
		Kabupaten Empat Lawang	Rp	187.764.473.604,38	25,96
		Kabupaten Lahat	Rp	658.186.228.660,27	27,21
		Kabupaten Muara Enim	Rp	814.490.611.946,07	27,43
		Kabupaten Musi Banyuasin	Rp	258.250.820.286,50	26,28
		Kabupaten Musi Rawas	Rp	168.427.777.763,88	25,85
		Kabupaten Musi Rawas Utara	Rp	236.486.183.032,05	26,19
		Kabupaten Ogan Ilir	Rp	258.699.668.288,05	26,28
		Kabupaten Ogan Komering Ilir	Rp	100.531.234.513,90	25,33
		Kabupaten Ogan Komering Ulu	Rp	92.764.480.106,83	25,25
		Kabupaten Ogan Komering Ulu Selatan	Rp	174.911.626.023,69	25,89
		Kabupaten Oku Timur	Rp	313.302.070.965,33	26,47
		Kabupaten Penukal Abab Lematang Ilir	Rp	456.972.024.856,85	26,85
		Kota Lubuk Linggau	Rp	161.880.087.193,60	25,81
		Kota Pagar Alam	Rp	199.192.292.823,48	26,02
		Kota Palembang	Rp	1.089.044.610.622,09	27,72
		Kota Prabumulih	Rp	66.619.172.649,18	24,92

1.1.2 Fiscal Capacity

1.1.2.1 Fiscal Capacity Tahun 2022

No.	Kabupaten/Kota	Total Pendapatan (A)	Pendapatan yang Sudah Diperuntukkan (B)					
			Bagi Hasil Pajak Rokok	DBH Cukai Hasil Tembakau	DBH SDA Dana Rekon	DAK Fisik	DAK Non Fisik	Dana Otonomi Khusus
1.	Kabupaten Banyuasin	Rp 2.354.400.284.267,02	Rp 33.861.260.694,08	Rp -	Rp -	Rp 153.756.624.152,00	Rp 185.408.745.943,00	Rp -
2.	Kabupaten Empat Lawang	Rp 1.241.814.436.329,91	Rp 13.301.396.482,00	Rp 21.657.730,00	Rp -	Rp 140.032.511.926,00	Rp 85.360.200.615,00	Rp -
3.	Kabupaten Lahat	Rp 2.380.578.642.455,83	Rp 20.935.438.646,59	Rp 45.848.550,00	Rp -	Rp 87.090.790.481,00	Rp 122.924.474.489,00	Rp -
4.	Kabupaten Muara Enim	Rp 3.274.039.681.092,27	Rp 27.867.839.249,75	Rp 1.476.463,00	Rp -	Rp 109.904.259.513,00	Rp 127.428.959.981,00	Rp -
5.	Kabupaten Musi Banyuasin	Rp 3.221.260.445.686,84	Rp 27.729.801.810,99	Rp 1.476.463,00	Rp -	Rp 88.170.570.707,00	Rp 147.673.843.577,00	Rp -
6.	Kabupaten Musi Rawas	Rp 1.837.624.307.978,20	Rp 20.846.445.121,60	Rp 4.022.655,00	Rp -	Rp 128.728.062.541,00	Rp 159.479.636.208,00	Rp -
7.	Kabupaten Musi Rawas Utara	Rp 1.035.471.934.982,03	Rp 12.519.336.653,65	Rp -	Rp -	Rp 71.947.911.551,00	Rp 31.324.987.362,00	Rp -
8.	Kabupaten Ogan Ilir	Rp 1.633.552.169.705,80	Rp 21.677.051.350,15	Rp 9.663.628,00	Rp -	Rp 105.704.029.456,00	Rp 129.606.857.619,00	Rp -
9.	Kabupaten Ogan Komering Ilir	Rp 2.399.947.846.897,47	Rp 33.554.330.511,45	Rp 1.476.463,00	Rp -	Rp 91.324.418.027,00	Rp 292.364.042.261,00	Rp -
10.	Kabupaten Ogan Komering Ulu	Rp 1.472.208.063.650,00	Rp 18.623.466.737,05	Rp 1.476.463,00	Rp -	Rp 50.558.235.732,00	Rp 92.543.796.430,00	Rp -
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 1.452.759.047.745,55	Rp 19.363.219.714,91	Rp 48.080.063,00	Rp -	Rp 81.339.261.802,00	Rp 81.202.312.168,00	Rp -
12.	Kabupaten Oku Timur	Rp 2.041.006.489.819,98	Rp 28.590.072.546,03	Rp 30.330.211,00	Rp -	Rp 108.645.573.933,00	Rp 226.199.126.992,00	Rp -
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 1.503.741.741.603,78	Rp 15.001.346.217,66	Rp 1.450.610,00	Rp -	Rp 64.215.093.937,00	Rp 67.285.398.939,00	Rp -
14.	Kota Lubuk Linggau	Rp 1.060.499.402.627,54	Rp 14.041.542.737,70	Rp 1.476.463,00	Rp -	Rp 40.545.121.203,00	Rp 84.166.839.687,00	Rp -
15.	Kota Pagar Alam	Rp 942.393.959.346,65	Rp 11.859.506.005,60	Rp 1.476.463,00	Rp -	Rp 3.634.903.902,00	Rp 1.894.783.635,00	Rp -
16.	Kota Palembang	Rp 4.067.459.091.233,19	Rp 57.448.117.066,61	Rp 1.093.630,00	Rp -	Rp 68.044.519.129,00	Rp 212.673.648.750,00	Rp -
17.	Kota Prabumulih	Rp 1.004.882.518.352,47	Rp 14.942.017.200,98	Rp 1.476.463,00	Rp -	Rp 46.161.822.672,00	Rp 87.563.782.800,00	Rp -

Dana Desa	Belanja Tertentu (C)					B + C	Kapasitas Fiskal (A - (B + C))	Kapasitas Fiskal (LN)
	Belanja Pegawai	Belanja Bunga	Belanja Hibah Daerah Otonom Baru	Belanja Bagi Hasil	Alokasi Dana Desa			
Rp 171.158.409.776,00	Rp 759.387.609.273,05	Rp -	Rp -	Rp -	Rp -	Rp1.303.572.649.838,13	Rp 1.050.827.634.428,89	27,68
Rp 125.545.161.000,00	Rp 298.390.429.397,00	Rp12.221.707.180,20	Rp -	Rp 4.785.732.000,00	Rp 49.608.849.766,00	Rp 729.267.646.096,20	Rp 512.546.790.233,71	26,96
Rp 283.370.598.000,00	Rp 618.704.238.751,00	Rp -	Rp -	Rp 456.852.760.549,00	Rp -	Rp1.589.924.149.466,59	Rp 790.654.492.989,24	27,40
226.087.294.000,00	Rp 841.935.551.739,16	Rp 4.890.886.629,00	Rp -	Rp 8.690.015.260,00	Rp 176.800.000.000,00	Rp1.297.518.988.834,91	Rp 1.976.520.692.257,36	28,31
Rp 219.803.363.000,00	Rp 999.547.471.827,50	Rp11.088.298.859,00	Rp -	Rp -	Rp 244.562.720.349,00	Rp1.738.577.546.593,49	Rp 1.482.682.899.093,35	28,02
Rp 177.341.313.000,00	Rp 649.979.826.451,00	Rp -	Rp -	Rp 9.003.267.964,00	Rp 94.981.255.200,00	Rp1.240.363.829.140,60	Rp 597.260.478.837,60	27,12
Rp 79.966.082.000,00	Rp 231.489.969.853,00	Rp -	Rp -	Rp 545.588.602,00	Rp -	Rp 427.793.876.021,65	Rp 607.678.058.960,38	27,13
Rp 192.070.558.400,00	Rp 542.216.196.416,00	Rp -	Rp -	Rp -	Rp 77.063.441.300,00	Rp1.068.347.798.169,15	Rp 565.204.371.536,65	27,06
Rp 290.664.573.640,00	Rp 782.532.334.157,00	Rp -	Rp -	Rp -	Rp -	Rp1.490.441.175.059,45	Rp 909.506.671.838,02	27,54
Rp 127.748.053.225,00	Rp 495.123.272.989,00	Rp -	Rp -	Rp -	Rp 111.446.366.008,00	Rp 896.044.667.584,05	Rp 576.163.396.065,95	27,08
Rp 213.364.818.763,00	Rp 450.738.766.953,00	Rp -	Rp -	Rp -	Rp -	Rp 846.056.459.463,91	Rp 606.702.588.281,64	27,13
Rp 248.412.271.000,00	Rp 658.209.832.099,00	Rp 1.157.968.680,00	Rp -	Rp 4.959.000.000,00	Rp 342.906.528.000,00	Rp1.619.110.703.461,03	Rp 421.895.786.358,95	26,77
Rp 65.630.143.600,00	Rp 239.078.187.925,00	Rp -	Rp -	Rp -	Rp 87.930.255.473,00	Rp 539.141.876.701,66	Rp 964.599.864.902,12	27,59
Rp -	Rp 359.220.909.073,00	Rp 7.315.243.513,00	Rp -	Rp -	Rp -	Rp 505.291.132.676,70	Rp 555.208.269.950,84	27,04
Rp -	Rp 290.937.643.164,00	Rp -	Rp -	Rp -	Rp -	Rp 308.328.313.169,60	Rp 634.065.646.177,05	27,18
Rp -	Rp 1.458.302.293.908,00	Rp 5.545.243.125,00	Rp -	Rp -	Rp -	Rp1.802.014.915.608,61	Rp 2.265.444.175.624,58	28,45
Rp 11.064.172.000,00	Rp 434.864.617.569,00	Rp -	Rp -	Rp -	Rp -	Rp 614.597.888.704,98	Rp 390.284.629.647,49	26,69

1.1.2.2 Fiscal Capacity Tahun 2021

No.	Kabupaten/Kota	Total Pendapatan (A)	Pendapatan yang Sudah Diperuntukkan (B)				
			Bagi Hasil Pajak Rokok	DBH Cukai Hasil Tembakau	DBH SDA Dana Rekon	DAK Fisik	DAK Non Fisik
1.	Kabupaten Banyuasin	Rp 2.285.916.391.687,48	Rp 32.176.769.986,92	Rp 10.014.848,00	Rp -	Rp 144.761.467.074,00	Rp 205.558.890.235,00
2.	Kabupaten Empat Lawang	Rp 1.041.111.083.451,10	Rp 4.089.468.468,00	Rp 5.659.270,00	Rp -	Rp 183.303.876.401,00	Rp -
3.	Kabupaten Lahat	Rp 2.198.233.319.010,83	Rp 20.170.252.795,41	Rp 3.909.745,00	Rp -	Rp 97.405.763.674,00	Rp 143.521.761.150,00
4.	Kabupaten Muara Enim	Rp 2.739.438.218.970,96	Rp 26.010.373.806,25	Rp 5.659.270,00	Rp -	Rp 84.960.801.881,00	Rp 147.704.398.144,00
5.	Kabupaten Musi Banyuasin	Rp 3.510.691.709.632,75	Rp 26.808.246.310,01	Rp 1.509.552,00	Rp -	Rp 131.606.440.464,00	Rp 160.964.773.175,00
6.	Kabupaten Musi Rawas	Rp 1.939.565.577.829,13	Rp 20.104.688.078,40	Rp 1.130.615,00	Rp -	Rp 173.803.923.627,00	Rp 115.585.857.439,00
7.	Kabupaten Musi Rawas Utara	Rp 912.377.681.464,62	Rp 14.091.189.454,35	Rp 1.130.615,00	Rp -	Rp 61.730.427.491,00	Rp 38.690.479.790,00
8.	Kabupaten Ogan Ilir	Rp 1.546.814.562.576,71	Rp -	Rp 17.662.951,00	Rp -	Rp 110.118.979.361,00	Rp 146.086.361.487,00
9.	Kabupaten Ogan Komering Ilir	Rp 2.230.242.154.827,18	Rp 31.116.898.965,55	Rp 7.715.000,00	Rp -	Rp 104.031.557.516,00	Rp 201.555.081.848,00
10.	Kabupaten Ogan Komering Ulu	Rp 1.432.186.304.633,41	Rp 18.813.450.118,95	Rp 1.130.615,00	Rp -	Rp 186.519.495.434,00	Rp -
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 1.278.699.653.187,87	Rp 16.958.309.111,09	Rp 225.274.651,00	Rp -	Rp 67.498.549.969,00	Rp 89.507.618.200,00
12.	Kabupaten Oku Timur	Rp 1.925.411.974.490,50	Rp 22.153.357.166,97	Rp 19.564.393,00	Rp -	Rp 91.653.781.140,00	Rp 166.939.618.788,00
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 1.635.357.044.722,29	Rp 8.448.823.836,34	Rp 4.149.718,00	Rp -	Rp 82.881.884.908,00	Rp -
14.	Kota Lubuk Linggau	Rp 955.956.405.192,69	Rp 15.482.925.266,30	Rp 1.130.615,00	Rp -	Rp 57.058.049.834,00	Rp 59.142.962.809,00
15.	Kota Pagar Alam	Rp 753.110.248.125,08	Rp 12.965.065.807,40	Rp 1.130.615,00	Rp -	Rp 83.028.515.863,00	Rp -
16.	Kota Palembang	Rp 3.690.804.007.361,99	Rp -	Rp 1.130.615,00	Rp -	Rp 384.460.080.900,00	Rp -
17.	Kota Prabumulih	Rp 1.009.097.781.095,05	Rp 12.112.181.628,21	Rp -	Rp -	Rp 47.237.439.269,00	Rp 54.528.410.278,00

Dana Otonomi Khusus	Dana Desa	Belanja Tertentu (C)					B + C	Kapasitas Fiskal (A - (B + C))	Kapasitas Fiskal (LN)
		Belanja Pegawai	Belanja Bunga	Belanja Hibah Daerah Otonom Baru	Belanja Bagi Hasil	Alokasi Dana Desa			
Rp 27.300.175.000,00	Rp 297.181.952.624,00	Rp 761.264.958.731,20	Rp 22.015.097.666,55	Rp -	Rp -	Rp 115.531.281.735,00	Rp 1.605.800.607.900,67	Rp 680.115.783.786,81	27,25
Rp -	Rp 130.724.870.000,00	Rp 278.273.358.814,00	Rp 2.675.746.952,80	Rp -	Rp -	Rp 165.419.276.000,00	Rp 764.492.255.905,80	Rp 276.618.827.545,30	26,35
Rp -	Rp 301.337.664.600,00	Rp 618.614.081.287,00	Rp -	Rp -	Rp 4.029.063.000,00	Rp -	Rp 1.185.082.496.251,41	Rp 1.013.150.822.759,42	27,64
Rp -	Rp 236.322.582.000,00	Rp 798.589.168.955,45	Rp 4.623.908.646,00	Rp -	Rp 9.597.244.439,00	Rp 154.519.747.200,00	Rp 1.448.112.731.256,70	Rp 1.291.325.487.714,26	27,89
Rp -	Rp 233.443.654.097,00	Rp 953.392.507.260,00	Rp 15.843.408.598,00	Rp -	Rp -	Rp 233.559.632.412,00	Rp 1.755.620.171.868,01	Rp 1.755.071.537.764,74	28,19
Rp -	Rp 189.366.612.000,00	Rp 648.426.603.166,00	Rp -	Rp -	Rp 9.003.267.964,00	Rp 93.579.498.492,00	Rp 1.249.871.581.381,40	Rp 689.693.996.447,73	27,26
Rp -	Rp 100.855.966.000,00	Rp 220.548.134.226,00	Rp -	Rp -	Rp -	Rp -	Rp 435.917.327.576,35	Rp 476.460.353.888,27	26,89
Rp -	Rp 202.050.690.800,00	Rp 549.944.743.092,00	Rp -	Rp -	Rp -	Rp -	Rp 1.008.218.437.691,00	Rp 538.596.124.885,71	27,01
Rp -	Rp 297.024.189.200,00	Rp 836.156.523.774,00	Rp -	Rp -	Rp 66.531.030.015,00	Rp -	Rp 1.536.422.996.318,55	Rp 693.819.158.508,63	27,27
Rp -	Rp 137.286.518.400,00	Rp 545.887.622.827,00	Rp -	Rp -	Rp -	Rp 91.419.401.363,00	Rp 979.927.618.759,95	Rp 452.258.683.873,46	26,84
Rp -	Rp 216.115.965.500,00	Rp 439.771.036.678,72	Rp -	Rp -	Rp -	Rp -	Rp 830.076.754.109,81	Rp 448.622.899.078,06	26,83
Rp -	Rp 245.911.654.000,00	Rp 666.213.522.693,00	Rp 4.140.615.283,00	Rp -	Rp 4.866.000.000,00	Rp 337.103.301.001,00	Rp 1.539.001.414.464,97	Rp 386.410.560.025,53	26,68
Rp -	Rp 77.931.206.000,00	Rp 201.804.414.909,00	Rp 15.175.655.384,00	Rp -	Rp 79.346.436.341,00	Rp 49.588.001.176,00	Rp 515.180.572.272,34	Rp 1.120.176.472.449,95	27,74
Rp -	Rp -	Rp 346.392.440.564,00	Rp -	Rp -	Rp -	Rp -	Rp 478.077.509.088,30	Rp 477.878.896.104,39	26,89
Rp -	Rp -	Rp 282.984.046.966,00	Rp -	Rp -	Rp -	Rp -	Rp 378.978.759.251,40	Rp 374.131.488.873,68	26,65
Rp -	Rp -	Rp 1.402.503.520.163,80	Rp -	Rp -	Rp -	Rp -	Rp 1.786.964.731.678,80	Rp 1.903.839.275.683,19	28,27
Rp -	Rp 22.642.570.000,00	Rp 451.962.609.849,00	Rp -	Rp -	Rp -	Rp -	Rp 588.483.211.024,21	Rp 420.614.570.070,84	26,76

1.1.2.3 Fiscal Capacity Tahun 2020

No.	Kabupaten/Kota	Total Pendapatan (A)	Pendapatan yang Sudah Diperuntukkan (B)							
			Bagi Hasil Pajak Rokok	DBH Cukai Hasil Tembakau	DBH SDA Dana Rekon	DAK Fisik	DAK Non Fisik	Dana Otonomi Khusus		
1.	Kabupaten Banyuasin	Rp 2.224.006.629.416,73	Rp 64.038.370.685,00	Rp 23.987.281,00	Rp -	Rp 134.208.142.167,00	Rp 207.225.186.878,00	Rp -		
2.	Kabupaten Empat Lawang	Rp 1.067.660.574.419,07	Rp 2.530.585.081,00	Rp 21.657.730,00	Rp -	Rp 136.608.789.273,00	Rp -	Rp -		
3.	Kabupaten Lahat	Rp 1.951.242.635.457,65	Rp 5.018.560.405,00	Rp -	Rp -	Rp 63.894.135.209,00	Rp 139.952.741.738,00	Rp -		
4.	Kabupaten Muara Enim	Rp 2.460.176.937.889,87	Rp 25.396.866.343,00	Rp 19.958.655,00	Rp -	Rp 86.538.766.306,00	Rp 144.820.250.324,00	Rp -		
5.	Kabupaten Musi Banyuasin	Rp 3.540.659.694.225,82	Rp 30.010.589.632,00	Rp -	Rp -	Rp 172.122.747.761,00	Rp 159.605.456.892,00	Rp -		
6.	Kabupaten Musi Rawas	Rp 1.809.855.136.717,68	Rp 20.104.688.078,40	Rp -	Rp -	Rp 134.737.803.176,00	Rp 117.334.722.570,00	Rp -		
7.	Kabupaten Musi Rawas Utara	Rp 880.380.326.694,93	Rp 13.648.033.156,00	Rp 1.130.615,00	Rp -	Rp 59.408.304.325,00	Rp 44.053.079.100,00	Rp -		
8.	Kabupaten Ogan Ilir	Rp 1.509.199.024.692,19	Rp 19.769.737.667,00	Rp 21.424.070,00	Rp -	Rp 108.067.564.866,00	Rp 137.498.227.657,00	Rp -		
9.	Kabupaten Ogan Komering Ilir	Rp 2.243.104.528.642,21	Rp 32.527.925.276,00	Rp 23.987.281,00	Rp -	Rp 67.453.462.285,00	Rp 188.593.502.783,00	Rp -		
10.	Kabupaten Ogan Komering Ulu	Rp 1.385.249.753.331,29	Rp 14.438.257.520,00	Rp -	Rp -	Rp 157.090.068.230,00	Rp -	Rp -		
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 1.362.285.274.507,00	Rp 22.458.582.701,00	Rp 532.233.009,00	Rp -	Rp 65.193.479.990,00	Rp 87.638.452.700,00	Rp -		
12.	Kabupaten Oku Timur	Rp 1.997.671.003.343,91	Rp 22.549.874.175,00	Rp 6.916.729,00	Rp -	Rp 69.545.875.439,00	Rp 174.058.568.556,00	Rp -		
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 985.063.694.892,20	Rp 14.906.575.770,00	Rp -	Rp -	Rp 85.904.843.389,00	Rp -	Rp -		
14.	Kota Lubuk Linggau	Rp 1.026.932.400.770,59	Rp 17.423.911.414,00	Rp -	Rp -	Rp 18.303.054.590,00	Rp 25.681.055.536,00	Rp -		
15.	Kota Pagar Alam	Rp 856.674.499.675,90	Rp -	Rp -	Rp -	Rp 95.286.584.026,00	Rp -	Rp -		
16.	Kota Palembang	Rp 3.695.470.898.063,30	Rp -	Rp -	Rp -	Rp 453.038.620.453,00	Rp -	Rp -		
17.	Kota Prabumulih	Rp 972.242.373.625,39	Rp 14.906.575.771,00	Rp -	Rp -	Rp 61.544.653.741,00	Rp 57.608.555.829,00	Rp -		

Dana Desa	Belanja Tertentu (C)					B + C	Kapasitas Fiskal (A - (B + C))	Kapasitas Fiskal (LN)
	Belanja Pegawai	Belanja Bunga	Belanja Hibah Daerah Otonom Baru	Belanja Bagi Hasil	Alokasi Dana Desa			
Rp 296.569.512.200,00	Rp 778.157.769.580,80	Rp 16.408.965.240,00	Rp -	Rp -	Rp -	Rp 1.496.631.934.031,80	Rp 727.374.695.384,93	27,31
Rp -	Rp 284.016.796.347,00	Rp -	Rp -	Rp -	Rp 1.102.265.550,00	Rp 424.280.093.981,00	Rp 643.380.480.438,07	27,19
Rp 302.652.550.800,00	Rp 645.463.118.470,00	Rp -	Rp -	Rp -	Rp -	Rp 1.156.981.106.622,00	Rp 794.261.528.835,65	27,40
Rp -	Rp 754.378.441.033,00	Rp 6.158.881.982,97	Rp -	Rp 6.981.574.000,00	Rp -	Rp 1.024.294.738.643,97	Rp 1.435.882.199.245,90	27,99
Rp 232.888.342.000,00	Rp 807.817.254.527,00	Rp 19.894.751.077,00	Rp -	Rp -	Rp 233.443.654.097,00	Rp 1.655.782.795.986,00	Rp 1.884.876.898.239,82	28,26
Rp 189.366.612.000,00	Rp 622.020.747.949,00	Rp -	Rp -	Rp 7.533.607.899,00	Rp 93.978.866.484,00	Rp 1.185.077.048.156,40	Rp 624.778.088.561,28	27,16
Rp 100.810.382.322,00	Rp 203.611.689.775,00	Rp -	Rp -	Rp -	Rp 11.190.188.445,75	Rp 432.722.807.738,75	Rp 447.657.518.956,18	26,83
Rp -	Rp 538.377.584.708,00	Rp -	Rp -	Rp -	Rp -	Rp 803.734.538.968,00	Rp 705.464.485.724,19	27,28
Rp -	Rp 788.374.765.660,00	Rp -	Rp -	Rp -	Rp 292.756.066.000,00	Rp 1.369.729.709.285,00	Rp 873.374.819.357,21	27,50
Rp 136.934.854.800,00	Rp 584.120.569.741,00	Rp -	Rp -	Rp -	Rp -	Rp 892.583.750.291,00	Rp 492.666.003.040,29	26,92
Rp 223.954.657.000,00	Rp 420.535.939.637,00	Rp -	Rp -	Rp -	Rp -	Rp 820.313.345.037,00	Rp 541.971.929.470,00	27,02
Rp -	Rp 649.840.545.013,27	Rp 6.695.990.019,00	Rp -	Rp 6.531.503.247,70	Rp -	Rp 929.229.273.178,97	Rp 1.068.441.730.164,94	27,70
Rp 77.726.446.000,00	Rp 177.814.908.448,00	Rp 9.225.065.199,00	Rp -	Rp 105.765.946.998,00	Rp 26.089.208.805,00	Rp 497.432.994.609,00	Rp 487.630.700.283,20	26,91
Rp -	Rp 378.828.221.291,00	Rp -	Rp -	Rp -	Rp -	Rp 440.236.242.831,00	Rp 586.696.157.939,59	27,10
Rp -	Rp 280.857.111.313,00	Rp -	Rp -	Rp -	Rp -	Rp 376.143.695.339,00	Rp 480.530.804.336,90	26,90
	Rp 1.543.624.815.193,00	Rp -	Rp -	Rp -	Rp -	Rp 1.996.663.435.646,00	Rp 1.698.807.462.417,30	28,16
Rp 21.868.335.000,00	Rp 386.054.471.569,00	Rp -	Rp -	Rp -	Rp -	Rp 541.982.591.910,00	Rp 430.259.781.715,39	26,79

1.1.2.4 Fiscal Capacity Tahun 2019

No.	Kabupaten/Kota	Total Pendapatan (A)	Pendapatan yang Sudah Diperuntukkan (B)					
			Bagi Hasil Pajak Rokok	DBH Cukai Hasil Tembakau	DBH SDA Dana Rekon	DAK Fisik	DAK Non Fisik	Dana Otonomi Khusus
1.	Kabupaten Banyuasin	Rp 2.449.783.048.210,61	Rp 29.285.476.855,00	Rp 81.632.519,00	Rp -	Rp 174.433.698.000,00	Rp -	Rp -
2.	Kabupaten Empat Lawang	Rp 1.057.873.519.762,13	Rp 77.717.568.952,91	Rp 5.126.422,00	Rp -	Rp 127.029.702.852,00	Rp -	Rp -
3.	Kabupaten Lahat	Rp 2.276.673.593.299,90	Rp 16.347.804.083,00	Rp -	Rp -	Rp 278.707.638.441,00	Rp -	Rp -
4.	Kabupaten Muara Enim	Rp 3.072.025.276.420,01	Rp 20.012.586.536,00	Rp 122.332.500,00	Rp -	Rp 257.103.702.535,00	Rp 139.327.950.072,00	Rp -
5.	Kabupaten Musi Banyuasin	Rp 3.941.909.794.940,88	Rp 21.844.977.763,00	Rp 40.777.500,00	Rp -	Rp 300.109.018.487,00	Rp -	Rp -
6.	Kabupaten Musi Rawas	Rp 1.920.259.977.512,03	Rp 16.347.804.083,00	Rp -	Rp -	Rp 245.572.283.882,00	Rp -	Rp -
7.	Kabupaten Musi Rawas Utara	Rp 1.018.729.380.075,19	Rp -	Rp -	Rp -	Rp 113.872.251.069,00	Rp 36.963.393.780,00	Rp -
8.	Kabupaten Ogan Ilir	Rp 1.631.001.559.908,10	Rp 16.347.804.083,00	Rp 163.110.000,00	Rp -	Rp 145.095.055.089,00	Rp 135.407.057.735,00	Rp -
9.	Kabupaten Ogan Komering Ilir	Rp 2.471.793.547.800,91	Rp 1.583.166.754,00	Rp 40.816.888,00	Rp -	Rp 151.798.678.823,00	Rp 194.272.148.824,00	Rp -
10.	Kabupaten Ogan Komering Ulu	Rp 1.614.335.215.194,57	Rp 14.515.412.855,00	Rp -	Rp -	Rp 194.934.818.791,00	Rp -	Rp -
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 1.394.327.301.084,93	Rp 16.347.804.083,00	Rp 2.451.819.750,00	Rp -	Rp 175.314.509.254,00	Rp -	Rp -
12.	Kabupaten Oku Timur	Rp 1.874.516.581.912,24	Rp 16.908.571.767,00	Rp -	Rp -	Rp 279.102.750.257,00	Rp 163.041.712.943,00	Rp -
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 1.525.498.002.718,99	Rp 8.398.665.583,00	Rp 81.555.000,00	Rp -	Rp 102.845.992.475,00	Rp -	Rp -
14.	Kota Lubuk Linggau	Rp 1.029.631.473.221,00	Rp 12.683.021.630,00	Rp -	Rp -	Rp 140.683.552.284,00	Rp -	Rp -
15.	Kota Pagar Alam	Rp 841.143.014.868,03	Rp 9.757.164.171,00	Rp -	Rp -	Rp 58.141.347.070,00	Rp 38.405.381.792,00	Rp -
16.	Kota Palembang	Rp 3.987.546.941.588,54	Rp -	Rp -	Rp -	Rp 113.732.772.064,00	Rp 287.824.595.276,00	Rp -
17.	Kota Prabumulih	Rp 1.220.476.081.088,69	Rp -	Rp -	Rp -	Rp 61.793.538.798,00	Rp 61.793.538.798,00	Rp -

Dana Desa	Belanja Tertentu (C)					B + C	Kapasitas Fiskal (A - (B + C))	Kapasitas Fiskal (LN)
	Belanja Pegawai	Belanja Bunga	Belanja Hibah Daerah Otonom Baru	Belanja Bagi Hasil	Alokasi Dana Desa			
Rp 299.148.252.213,00	Rp 801.972.252.593,63	Rp 1.591.500.000,00	Rp -	Rp -	Rp 123.328.563.599,61	Rp 1.429.841.375.780,24	Rp 3.879.624.423.990,85	28,99
Rp 126.575.775.600,00	Rp 288.762.805.166,00	Rp -	Rp -	Rp -	Rp 61.310.378.397,00	Rp 681.401.357.389,91	Rp 1.739.274.877.152,04	28,18
Rp 301.179.650.000,00	Rp 644.638.351.665,00	Rp -	Rp -	Rp -	Rp -	Rp 1.240.873.444.189,00	Rp 3.517.547.037.488,90	28,89
Rp 238.799.957.000,00	Rp 762.268.707.989,00	Rp 8.010.479.702,38	Rp -	Rp -	Rp 188.586.372.500,00	Rp 1.614.232.088.834,38	Rp 4.686.257.365.254,39	29,18
Rp 227.973.390.000,00	Rp 858.976.786.766,00	Rp 16.711.549.766,00	Rp -	Rp -	Rp 212.114.801.200,00	Rp 1.637.771.301.482,00	Rp 5.579.681.096.422,88	29,35
Rp 191.453.612.000,00	Rp 596.705.623.786,00	Rp -	Rp -	Rp -	Rp 122.461.603.900,00	Rp 1.172.540.927.651,00	Rp 3.092.800.905.163,03	28,76
Rp 101.742.140.000,00	Rp 202.613.714.497,00	Rp -	Rp -	Rp -	Rp 44.965.229.000,00	Rp 500.156.728.346,00	Rp 1.518.886.108.421,19	28,05
Rp -	Rp 542.717.006.937,00	Rp -	Rp -	Rp -	Rp -	Rp 839.730.033.844,00	Rp 2.470.731.593.752,10	28,54
Rp 292.447.631.800,00	Rp 791.195.715.305,00	Rp -	Rp -	Rp -	Rp 292.447.631.800,00	Rp 1.723.785.790.194,00	Rp 4.195.579.337.994,91	29,07
Rp -	Rp 533.591.808.606,00	Rp -	Rp -	Rp -	Rp 93.247.463.558,00	Rp 836.289.503.810,00	Rp 2.450.624.719.004,57	28,53
Rp 217.175.934.000,00	Rp 429.338.167.544,00	Rp -	Rp -	Rp -	Rp -	Rp 840.628.234.631,00	Rp 2.234.955.535.715,93	28,44
Rp 245.139.214.000,00	Rp 662.088.209.883,00	Rp 1.398.374.253,00	Rp -	Rp -	Rp 99.062.000.000,00	Rp 1.466.740.833.103,00	Rp 3.341.257.415.015,24	28,84
Rp 77.195.208.000,00	Rp 207.811.102.483,00	Rp 16.565.303.173,00	Rp -	Rp -	Rp 49.433.492.633,17	Rp 462.331.319.347,17	Rp 1.987.829.322.066,16	28,32
Rp -	Rp 396.166.114.692,70	Rp -	Rp -	Rp -	Rp -	Rp 549.532.688.606,70	Rp 1.579.164.161.827,70	28,09
Rp -	Rp 286.414.257.382,00	Rp -	Rp -	Rp -	Rp -	Rp 392.718.150.415,00	Rp 1.233.861.165.283,03	27,84
Rp -	Rp 1.576.104.508.849,00	Rp -	Rp -	Rp -	Rp -	Rp 1.977.661.876.189,00	Rp 5.965.208.817.777,54	29,42
Rp 21.214.413.000,00	Rp 391.334.909.403,00	Rp -	Rp -	Rp -	Rp 7.513.880.000,00	Rp 543.650.279.999,00	Rp 1.764.126.361.087,69	28,20

1.1.2.5 Fiscal Capacity Tahun 2018

No.	Kabupaten/Kota	Total Pendapatan (A)	Pendapatan yang Sudah Diperuntukkan (B)					
			Bagi Hasil Pajak Rokok	DBH Cukai Hasil Tembakau	DBH SDA Dana Rekon	DAK Fisik	DAK Non Fisik	Dana Otonomi Khusus
1.	Kabupaten Banyuasin	Rp 2.080.649.009.995	Rp 24.976.852.781,30	Rp 81.031.500	Rp -	Rp 129.859.099.396	Rp 189.389.632.262	Rp -
2.	Kabupaten Empat Lawang	Rp 978.617.329.498	Rp 9.680.961.124,56	Rp 162.063.000	Rp -	Rp 93.778.136.102	Rp 94.139.876.181	Rp 112.223.919.000
3.	Kabupaten Lahat	Rp 1.916.874.000.902	Rp 16.006.292.979,43	Rp -	Rp -	Rp 221.396.196.527,00	Rp -	Rp -
4.	Kabupaten Muara Enim	Rp 2.525.583.634.051	Rp -	Rp -	Rp -	Rp 42.713.449.156,00	Rp 149.301.918.961,00	Rp -
5.	Kabupaten Musi Banyuasin	Rp 3.019.699.825.936	Rp 14.569.367.237,04	Rp -	Rp -	Rp 258.339.719.486	Rp -	Rp -
6.	Kabupaten Musi Rawas	Rp 1.759.880.995.093	Rp -	Rp -	Rp -	Rp 274.429.844.260,00	Rp -	Rp -
7.	Kabupaten Musi Rawas Utara	Rp 922.981.792.439	Rp -	Rp -	Rp -	Rp 104.823.939.327,00	Rp 35.045.097.561,00	Rp -
8.	Kabupaten Ogan Ilir	Rp 1.417.185.838.011	Rp 15.653.742.041,43	Rp 121.547.250,00	Rp -	Rp 239.900.136.052,00	Rp -	Rp -
9.	Kabupaten Ogan Komering Ilir	Rp 2.224.001.831.453,69	Rp 23.182.740.820,73	Rp 81.031.500,00	Rp -	Rp 369.716.929.562,00	Rp -	Rp -
10.	Kabupaten Ogan Komering Ulu	Rp 1.412.521.909.219,21	Rp 14.212.181.018,86	Rp -	Rp -	Rp 183.161.504.401,00	Rp -	Rp -
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 1.268.126.824.333,83	Rp 17.350.132.854,43	Rp 3.261.582.000,00	Rp -	Rp 176.993.703.944,00	Rp -	Rp -
12.	Kabupaten Oku Timur	Rp 1.627.163.554.867,78	Rp -	Rp 212.200.354,00	Rp 105.008.157.699,00	Rp 268.448.705.478,00	Rp -	Rp -
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 1.226.434.373.053,95	Rp 10.623.957.097,72	Rp -	Rp -	Rp 152.942.130.695,00	Rp -	Rp -
14.	Kota Lubuk Linggau	Rp 923.898.833.425,26	Rp 13.711.975.121,29	Rp -	Rp -	Rp 124.671.818.972,00	Rp -	Rp -
15.	Kota Pagar Alam	Rp 768.638.854.468,55	Rp 10.710.552.890,72	Rp -	Rp -	Rp 113.818.849.262,00	Rp -	Rp -
16.	Kota Palembang	Rp 3.952.034.936.055,46	Rp -	Rp 40.515.750,00	Rp -	Rp 481.900.223.636,00	Rp -	Rp -
17.	Kota Prabumulih	Rp 958.368.934.099,15	Rp 11.730.924.891,72	Rp -	Rp -	Rp 97.780.605.399,00	Rp -	Rp -

	Belanja Tertentu (C)						B + C	Kapasitas Fiskal (A - (B + C))	Kapasitas Fiskal
Dana Desa	Belanja Pegawai	Belanja Bunga	Belanja Hibah Daerah Otonom Baru	Belanja Bagi Hasil	Alokasi Dana Desa				
Rp 253.420.206.999	Rp 709.570.714.755	Rp -	Rp -	Rp -	Rp 108.403.000.000,00	Rp 1.415.700.537.693,30	Rp 664.948.472.301,75	27,22	
Rp 112.223.919.000	Rp 269.723.946.515	Rp -	Rp -	Rp -	Rp 112.223.919.000,00	Rp 804.156.739.922,56	Rp 174.460.589.575,59	25,88	
Rp 269.158.286.000,00	Rp 639.682.725.075,00	Rp -	Rp -	Rp -	Rp 137.608.228.300,00	Rp 1.283.851.728.881,43	Rp 633.022.272.020,89	27,17	
Rp 208.161.174.000,00	Rp 739.817.484.303,45	Rp 6.800.000.000,00	Rp -	Rp 10.554.676.141,00	Rp 150.788.107.023,70	Rp 1.308.136.809.585,15	Rp 1.217.446.824.466,15	27,83	
Rp -	Rp 819.394.045.786	Rp 4.702.586.739,00	Rp -	Rp -	Rp 159.218.575.000,00	Rp 1.256.224.294.248,04	Rp 1.763.475.531.687,51	28,20	
Rp 204.048.219.000,00	Rp 551.667.890.226	Rp -	Rp -	Rp -	Rp 100.304.391.500,00	Rp 1.130.450.344.986,00	Rp 629.430.650.107,13	27,17	
Rp 83.178.183.000,00	Rp 156.201.043.028,20	Rp -	Rp -	Rp -	Rp 38.307.208.200,00	Rp 417.555.471.116,20	Rp 505.426.321.323,16	26,95	
Rp -	Rp 480.785.756.393,00	Rp -	Rp -	Rp -	Rp 176.332.916.400,00	Rp 912.794.098.136,43	Rp 504.391.739.874,09	26,95	
Rp 253.191.679.000,00	Rp 779.850.434.481,00	Rp -	Rp -	Rp -	Rp -	Rp 1.426.022.815.363,73	Rp 797.979.016.089,96	27,41	
Rp 118.180.845.600,00	Rp 503.592.698.732,00	Rp 587.000.000,00	Rp -	Rp -	Rp 83.000.000.000,00	Rp 902.734.229.751,86	Rp 509.787.679.467,35	26,96	
Rp 190.415.134.000,00	Rp 403.087.988.885,00	Rp -	Rp -	Rp -	Rp -	Rp 791.108.541.683,43	Rp 477.018.282.650,40	26,89	
Rp 205.926.152.000,00	Rp 637.808.514.613,00	Rp -	Rp -	Rp -	Rp 205.926.152.000,00	Rp 1.423.329.882.144,00	Rp 203.833.672.723,78	26,04	
Rp 65.063.635.000,00	Rp 165.355.228.284,00	Rp 2.400.035.000,00	Rp -	Rp -	Rp 86.207.800.300,00	Rp 482.592.786.376,72	Rp 743.841.586.677,23	27,34	
Rp -	Rp 366.776.538.867,75	Rp -	Rp -	Rp -	Rp -	Rp 505.160.332.961,04	Rp 418.738.500.464,22	26,76	
Rp -	Rp 286.383.669.468,00	Rp -	Rp -	Rp -	Rp -	Rp 410.913.071.620,72	Rp 357.725.782.847,83	26,60	
Rp -	Rp 1.519.957.011.932,00	Rp -	Rp -	Rp -	Rp -	Rp 2.001.897.751.318,00	Rp 1.950.137.184.737,46	28,30	
Rp -	Rp 336.700.914.151,00	Rp -	Rp -	Rp -	Rp -	Rp 446.212.444.441,72	Rp 512.156.489.657,43	26,96	

1.1.3 Government Size

No.	Kabupaten/Kota	Tahun				
		2018	2019	2020	2021	2022
1.	Kabupaten Banyuasin	Rp 4.049.248.750.619,72	Rp 4.215.741.205.022,83	Rp 4.527.851.856.857,75	Rp 4.815.347.652.669,03	Rp 4.889.692.864.781,13
2.	Kabupaten Empat Lawang	Rp 2.075.363.736.688,74	Rp 2.138.643.391.091,73	Rp 2.180.137.712.261,57	Rp 2.409.967.303.294,75	Rp 2.601.597.675.146,07
3.	Kabupaten Lahat	Rp 2.856.418.876.322,47	Rp 3.283.060.471.148,85	Rp 3.185.117.734.723,32	Rp 3.321.467.092.388,36	Rp 3.993.265.274.668,54
4.	Kabupaten Muara Enim	Rp 5.078.067.884.927,25	Rp 5.942.488.488.666,14	Rp 6.075.203.768.451,60	Rp 6.945.195.288.450,52	Rp 7.961.637.509.379,83
5.	Kabupaten Musi Banyuasin	Rp 8.353.874.228.228,76	Rp 8.913.188.475.534,97	Rp 8.136.627.143.180,89	Rp 7.851.788.927.808,88	Rp 8.012.611.625.312,70
6.	Kabupaten Musi Rawas	Rp 3.941.875.496.734,12	Rp 4.060.690.864.699,16	Rp 3.996.956.269.388,81	Rp 4.156.567.604.707,05	Rp 4.298.668.990.906,73
7.	Kabupaten Musi Rawas Utara	Rp 1.864.851.692.819,07	Rp 2.005.436.170.499,76	Rp 2.181.969.759.833,33	Rp 2.270.471.416.210,18	Rp 2.469.804.620.725,20
8.	Kabupaten Ogan Ilir	Rp 1.845.334.667.643,07	Rp 2.485.883.863.046,42	Rp 2.473.062.423.369,73	Rp 2.661.478.457.692,00	Rp 2.919.433.278.950,67
9.	Kabupaten Ogan Komering Ilir	Rp 3.768.092.450.326,01	Rp 4.356.787.180.814,80	Rp 4.439.805.317.163,86	Rp 4.395.015.368.595,37	Rp 4.661.274.180.750,16
10.	Kabupaten Ogan Komering Ulu	Rp 3.023.833.387.813,58	Rp 3.223.304.182.546,86	Rp 3.171.388.951.585,97	Rp 3.278.458.970.289,81	Rp 3.194.117.274.685,18
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 2.778.115.237.399,94	Rp 2.939.157.028.257,17	Rp 2.936.344.599.678,78	Rp 2.986.735.462.374,80	Rp 3.313.462.586.713,37
12.	Kabupaten Oku Timur	Rp 2.244.042.008.097,82	Rp 2.562.790.507.734,65	Rp 2.778.318.354.983,13	Rp 3.061.059.528.689,58	Rp 3.348.245.062.835,15
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 2.403.430.647.148,28	Rp 2.752.153.765.290,68	Rp 2.973.696.334.671,92	Rp 3.106.818.940.532,49	Rp 3.564.195.733.940,33
14.	Kota Lubuk Linggau	Rp 2.421.662.223.474,72	Rp 2.564.719.956.827,78	Rp 2.927.740.480.910,71	Rp 3.189.390.752.636,17	Rp 3.399.436.284.028,89
15.	Kota Pagar Alam	Rp 2.120.901.383.260,11	Rp 2.120.901.383.260,11	Rp 2.308.655.196.279,74	Rp 2.366.155.165.053,65	Rp 2.558.819.204.115,40
16.	Kota Palembang	Rp 14.360.384.701.026,00	Rp 16.278.370.872.549,00	Rp 18.451.655.914.300,40	Rp 16.621.842.119.342,10	Rp 17.241.865.732.402,90
17.	Kota Prabumulih	Rp 2.451.694.251.548,70	Rp 2.501.589.009.873,62	Rp 2.633.860.508.464,40	Rp 2.699.518.759.428,70	Rp 2.723.151.659.283,29

1.1.4 Sisa Lebih Perhitungan Anggaran (SiLPA)

No.	Kabupaten/Kota	Tahun				
		2018	2019	2020	2021	2022
1.	Kabupaten Banyuasin	Rp 73.079.556.830,68	Rp 1.373.523.517.874,18	Rp 152.209.548.344,14	Rp 9.184.040.488,39	Rp 87.734.865.513,41
2.	Kabupaten Empat Lawang	Rp 16.262.553.827,91	Rp 26.831.570.408,80	Rp 22.736.413.478,93	Rp 21.589.922.703,83	Rp 12.581.039.504,37
3.	Kabupaten Lahat	Rp 82.390.002.861,59	Rp 84.114.016.648,28	Rp 342.627.429.780,85	Rp 287.240.884.124,25	Rp 81.893.755.951,01
4.	Kabupaten Muara Enim	Rp 125.172.898.761,58	Rp 283.257.160.695,47	Rp 327.460.012.178,95	Rp 265.057.479.765,99	Rp 413.517.265.290,94
5.	Kabupaten Musi Banyuasin	Rp 61.639.533.989,59	Rp 247.489.457.842,48	Rp 163.081.035.235,08	Rp 325.765.896.277,73	Rp 38.553.436.412,99
6.	Kabupaten Musi Rawas	Rp 111.466.441.752,79	Rp 156.378.406.932,85	Rp 72.031.664.577,74	Rp 6.375.981.093,75	Rp 24.786.976.086,80
7.	Kabupaten Musi Rawas Utara	Rp 54.417.126.597,97	Rp 101.911.055.031,63	Rp 38.753.465.582,08	Rp 111.679.515.637,43	Rp 43.536.014.754,03
8.	Kabupaten Ogan Ilir	Rp 42.950.950.331,66	Rp 71.845.973.812,77	Rp 79.340.466.308,21	Rp 95.629.439.703,37	Rp 4.698.789.206,80
9.	Kabupaten Ogan Komering Ilir	Rp 14.772.638.886,20	Rp 102.639.255.548,91	Rp 246.782.565.135,58	Rp 137.099.248.488,83	Rp 35.818.386.501,08
10.	Kabupaten Ogan Komering Ulu	Rp 94.775.750.462,58	Rp 88.123.967.363,81	Rp 105.316.384.233,66	Rp 31.528.086.748,66	Rp 7.908.753.270,20
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 39.923.708.479,86	Rp 54.603.961.373,74	Rp 5.525.899.433,77	Rp 22.333.423.862,07	Rp 11.866.742.837,00
12.	Kabupaten Oku Timur	Rp 17.809.066.792,79	Rp 27.514.187.724,30	Rp 97.497.676.390,18	Rp 1.375.713.874,77	Rp 42.860.438.030,32
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 31.731.316.557,94	Rp 5.467.196.744,79	Rp 2.111.022.852,81	Rp 427.786.967.706,99	Rp 185.047.138.363,78
14.	Kota Lubuk Linggau	Rp 1.694.369.334,21	Rp 1.323.461.131,26	Rp 6.313.869.604,82	Rp 7.493.163.007,19	Rp 102.321.446.820,66
15.	Kota Pagar Alam	Rp 6.251.589.967,78	Rp 13.427.159.214,59	Rp 51.227.971.237,22	Rp 18.793.450.927,41	Rp 57.384.111.769,17
16.	Kota Palembang	Rp 97.731.626.695,37	Rp 71.427.429.232,09	Rp 7.328.744.459,06	Rp 143.603.254.844,25	Rp 57.650.938.877,50
17.	Kota Prabumulih	Rp 107.478.466.421,22	Rp 132.239.775.102,38	Rp 82.109.561.650,27	Rp 60.055.949.079,05	Rp 10.651.852.436,88

1.2 Manipulasi Akrua

1.2.1 Manipulasi Akrua Tahun 2018

No.	Kab/Kota	Total Akrua (TAit)	COFO	Pembiayaan Netto	Surplus/Defisit	Dy	NDait
1.	Kabupaten Banyuasin	Rp 197.025.382.878,46	Rp 353.713.180.128,64	Rp 68.079.556.830,68	Rp 88.608.240.419,50	Rp 156.687.797.250,18	Rp (22.914.971.058,32)
2.	Kabupaten Empat Lawang	Rp 232.153.592.347,22	Rp 258.969.859.962,87	Rp 16.262.553.827,91	Rp 10.553.713.787,74	Rp 26.816.267.615,65	Rp 5.191.183.624,65
3.	Kabupaten Lahat	Rp 307.337.358.459,69	Rp 391.669.639.865,97	Rp 1.942.278.544,69	Rp 82.390.002.861,59	Rp 84.332.281.406,28	Rp 134.766.685.687,18
4.	Kabupaten Muara Enim	Rp 363.665.078.517,40	Rp 646.922.239.212,87	Rp 192.033.640.697,06	Rp 91.223.519.998,41	Rp 283.257.160.695,47	Rp 86.026.850.147,56
5.	Kabupaten Musi Banyuasin	Rp 686.038.223.000,07	Rp 933.527.680.842,55	Rp 185.849.923.852,89	Rp 61.639.533.989,59	Rp 247.489.457.842,48	Rp 286.445.560.822,84
6.	Kabupaten Musi Rawas	Rp 317.070.583.324,78	Rp 473.448.990.257,63	Rp 44.911.965.180,06	Rp 111.466.441.752,79	Rp 156.378.406.932,85	Rp 198.473.460.401,71
7.	Kabupaten Musi Rawas Utara	Rp 277.429.889.129,03	Rp 379.340.944.160,66	Rp 46.512.276.827,97	Rp 55.398.778.203,66	Rp 101.911.055.031,63	Rp 95.697.005.697,24
8.	Kabupaten Ogan Ilir	Rp 246.351.840.447,25	Rp 318.197.814.260,02	Rp 28.895.023.481,11	Rp 42.950.950.331,66	Rp 71.845.973.812,77	Rp 30.398.376.864,47
9.	Kabupaten Ogan Komering Ilir	Rp 296.857.410.312,87	Rp 607.571.041.989,69	Rp 5.193.064.136,13	Rp 305.520.567.540,69	Rp 310.713.631.676,82	Rp 95.222.164.260,16
10.	Kabupaten Ogan Komering Ulu	Rp 233.976.630.228,63	Rp 322.100.597.592,44	Rp 94.775.750.462,58	Rp (6.651.783.098,77)	Rp 88.123.967.363,81	Rp (40.270.307.458,47)
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 296.925.273.242,00	Rp 351.529.234.615,74	Rp 14.680.252.893,88	Rp 39.923.708.479,86	Rp 54.603.961.373,74	Rp 27.857.506.807,49
12.	Kabupaten Oku Timur	Rp 262.852.112.317,29	Rp 290.366.300.041,59	Rp 15.264.566.792,79	Rp 12.249.620.931,51	Rp 27.514.187.724,30	Rp (6.633.953.568,34)
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 483.344.853.186,16	Rp 489.583.763.579,95	Rp 139.468.405.339,44	Rp (133.229.494.945,65)	Rp 6.238.910.393,79	Rp 218.295.528.089,72
14.	Kota Lubuk Linggau	Rp 271.934.097.003,03	Rp 273.257.558.134,31	Rp (62.580.170.070,79)	Rp 63.903.631.202,07	Rp 1.323.461.131,28	Rp 1.352.483.944,45
15.	Kota Pagar Alam	Rp 192.994.126.278,22	Rp 206.421.285.492,81	Rp (100.418.063.999,22)	Rp 113.845.223.213,81	Rp 13.427.159.214,59	Rp 17.920.479.092,10
16.	Kota Palembang	Rp 777.247.302.510,27	Rp 848.674.731.742,36	Rp 73.789.221.513,57	Rp (2.361.792.281,48)	Rp 71.427.429.232,09	Rp (518.193.226.197,29)
17.	Kota Prabumulih	Rp 94.260.510.398,27	Rp 227.029.708.262,65	Rp 25.290.731.443,16	Rp 107.478.466.421,22	Rp 132.769.197.864,38	Rp 33.118.170.884,21

Surplus/Defisit	Dy	NDAit	Total Aset Tahun Sebelumnya	Total Aset Tetap	Perubahan Pendapatan	Piutang Usaha	Manipulasi Akrua
Rp 88.608.240.419,50	Rp 156.687.797.250,18	Rp (22.914.971.058,32)	Rp 3.853.437.150.101,13	Rp 3.315.329.060.450,90	Rp 74.226.757.550,47	Rp 97.141.728.609,64	Rp 219.940.353.936,78
Rp 10.553.713.787,74	Rp 26.816.267.615,65	Rp 5.191.183.624,65	Rp 1.891.129.747.265,26	Rp 1.839.633.742.621,53	Rp 74.289.952.157,58	Rp 69.098.768.533,91	Rp 226.962.408.722,57
Rp 82.390.002.861,59	Rp 84.332.281.406,28	Rp 134.766.685.687,18	Rp 2.820.959.504.400,29	Rp 2.504.901.947.879,63	Rp 151.858.981.695,00	Rp 17.092.296.008,76	Rp 172.570.672.772,51
Rp 91.223.519.998,41	Rp 283.257.160.695,47	Rp 86.026.850.147,56	Rp 4.817.775.319.177,79	Rp 4.172.014.394.191,91	Rp 123.233.373.544,00	Rp 37.206.523.397,32	Rp 277.638.228.369,84
Rp 61.639.533.989,59	Rp 247.489.457.842,48	Rp 286.445.560.822,84	Rp 7.512.423.614.971,62	Rp 5.459.326.344.015,47	Rp 376.923.819.294,00	Rp 90.478.258.471,93	Rp 399.592.662.177,24
Rp 111.466.441.752,79	Rp 156.378.406.932,85	Rp 198.473.460.401,71	Rp 3.430.062.571.512,92	Rp 3.631.004.055.944,89	Rp 210.314.505.564,00	Rp 11.841.045.163,41	Rp 118.597.122.923,07
Rp 55.398.778.203,66	Rp 101.911.055.031,63	Rp 95.697.005.697,24	Rp 1.663.177.092.967,12	Rp 1.640.433.724.374,88	Rp 137.587.281.949,00	Rp 41.890.276.252,80	Rp 181.732.883.431,79
Rp 42.950.950.331,66	Rp 71.845.973.812,77	Rp 30.398.376.864,47	Rp 1.927.767.856.283,98	Rp 1.845.334.667.643,07	Rp 53.968.038.270,50	Rp 23.569.661.407,00	Rp 215.953.463.582,78
Rp 305.520.567.540,69	Rp 310.713.631.676,82	Rp 95.222.164.260,16	Rp 3.472.076.141.816,90	Rp 2.900.880.329.864,79	Rp 103.651.304.482,00	Rp 8.429.140.222,70	Rp 201.635.246.052,71
Rp (6.651.783.098,77)	Rp 88.123.967.363,81	Rp (40.270.307.458,47)	Rp 2.775.949.175.900,13	Rp 2.547.734.125.921,54	Rp 16.277.338.577,00	Rp 56.547.646.036,37	Rp 274.246.937.687,10
Rp 39.923.708.479,86	Rp 54.603.961.373,74	Rp 27.857.506.807,49	Rp 2.603.838.658.815,30	Rp 2.566.662.713.990,91	Rp 45.861.865.090,90	Rp 18.004.358.284,41	Rp 269.067.766.434,51
Rp 12.249.620.931,51	Rp 27.514.187.724,30	Rp (6.633.953.568,34)	Rp 2.066.501.980.770,54	Rp 1.981.148.336.567,41	Rp 27.745.228.455,70	Rp 34.379.182.025,00	Rp 269.486.065.885,64
Rp (133.229.494.945,65)	Rp 6.238.910.393,79	Rp 218.295.528.089,72	Rp 1.730.654.689.047,66	Rp 1.975.080.886.073,78	Rp 234.131.638.302,00	Rp 15.836.110.213,55	Rp 265.049.325.096,44
Rp 63.903.631.202,07	Rp 1.323.461.131,28	Rp 1.352.483.944,45	Rp 2.332.191.204.158,50	Rp 2.263.020.657.688,56	Rp 17.639.842.425,30	Rp 16.287.358.481,82	Rp 270.581.613.058,58
Rp 113.845.223.213,81	Rp 13.427.159.214,59	Rp 17.920.479.092,10	Rp 2.081.971.197.075,13	Rp 1.938.573.139.299,47	Rp 42.822.172.707,50	Rp 24.901.693.616,34	Rp 175.073.647.186,12
Rp (2.361.792.281,48)	Rp 71.427.429.232,09	Rp (518.193.226.197,29)	Rp 13.546.667.486.999,30	Rp 12.496.295.686.158,40	Rp 68.288.901.328,50	Rp 586.482.127.526,67	Rp 1.295.440.528.707,56
Rp 107.478.466.421,22	Rp 132.769.197.864,38	Rp 33.118.170.884,21	Rp 2.433.101.819.745,34	Rp 2.060.554.613.758,70	Rp 63.093.937.603,80	Rp 29.975.766.720,45	Rp 61.142.339.514,06
RATA-RATA MANIPULASI AKRUAL							Rp 287.924.192.090,55
MAX							Rp 1.295.440.528.707,56
MIN							Rp 61.142.339.514,06

1.2.2 Manipulasi Akrua Tahun 2019

No.	Kab/Kota	Total Akrua (TAit)	COFO	Pembiayaan Netto	Surplus/Defisit	Dy	NDAit
1.	Kabupaten Banyuasin	Rp 273.099.076.939,30	Rp 430.534.124.801,24	Rp 132.352.351.784,18	Rp 25.082.696.077,76	Rp 157.435.047.861,94	Rp 251.195.130.074,95
2.	Kabupaten Empat Lawang	Rp 236.968.745.281,20	Rp 259.758.163.060,13	Rp 16.177.862.108,80	Rp 6.611.555.670,13	Rp 22.789.417.778,93	Rp (693.036.809,72)
3.	Kabupaten Lahat	Rp 312.667.448.597,60	Rp 655.611.414.853,45	Rp 84.114.066.648,28	Rp 258.829.899.607,57	Rp 342.943.966.255,85	Rp 321.659.924.175,80
4.	Kabupaten Muara Enim	Rp 640.345.250.390,49	Rp 967.810.310.574,44	Rp 247.633.450.566,43	Rp 79.831.609.617,52	Rp 327.465.060.183,95	Rp 497.134.705.140,72
5.	Kabupaten Musi Banyuasin	Rp 805.317.350.982,43	Rp 1.397.103.879.924,83	Rp 297.089.173.378,48	Rp 294.697.355.563,92	Rp 591.786.528.942,40	Rp 850.808.007.129,83
6.	Kabupaten Musi Rawas	Rp 273.423.267.750,15	Rp 479.778.210.967,28	Rp 156.378.406.932,85	Rp 49.976.536.284,28	Rp 206.354.943.217,13	Rp 144.405.200.595,45
7.	Kabupaten Ogan Ilir	Rp 255.188.678.423,23	Rp 380.281.684.653,46	Rp 68.046.547.812,77	Rp 57.046.458.417,46	Rp 125.093.006.230,23	Rp 175.682.666.696,69
8.	Kabupaten Ogan Komering Ilir	Rp 315.151.278.345,18	Rp 727.504.165.570,91	Rp 309.713.631.676,82	Rp 102.639.255.548,91	Rp 412.352.887.225,73	Rp 230.477.419.142,74
9.	Kabupaten Musi Rawas Utara	Rp 297.303.750.285,40	Rp 345.471.091.685,84	Rp 96.911.055.031,63	Rp (48.743.713.631,19)	Rp 48.167.341.400,44	Rp 93.386.868.577,20
10.	Kabupaten Ogan Komering Ulu	Rp 263.868.319.471,20	Rp 409.168.690.992,92	Rp 85.123.967.363,80	Rp 60.176.404.157,92	Rp 145.300.371.521,72	Rp 164.777.360.826,02
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 123.586.108.375,25	Rp 338.465.198.908,17	Rp 45.453.961.373,74	Rp (42.839.592.997,89)	Rp 2.614.368.375,85	Rp 110.324.167.641,72
12.	Kabupaten Oku Timur	Rp 227.981.306.998,52	Rp 405.764.779.531,44	Rp 122.104.525.169,30	Rp (102.732.805.123,36)	Rp 19.371.720.045,94	Rp 207.137.500.400,59
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 273.352.527.778,07	Rp 692.007.387.464,88	Rp 97.822.775.231,79	Rp (72.111.673.344,82)	Rp 25.711.101.886,97	Rp 181.021.706.516,28
14.	Kota Lubuk Linggau	Rp 104.900.243.703,86	Rp 339.384.277.606,54	Rp (84.766.841.666,72)	Rp 85.599.237.759,54	Rp 832.396.092,82	Rp (859.181.925.046,65)
15.	Kota Pagar Alam	Rp 29.637.727.004,36	Rp 246.880.224.342,14	Rp 11.427.159.214,59	Rp 30.629.691.381,52	Rp 42.056.850.596,11	Rp 39.437.024.194,11
16.	Kota Palembang	Rp 446.340.657.626,40	Rp 1.134.654.059.679,48	Rp 35.983.429.232,09	Rp 19.340.220.380,17	Rp 55.323.649.612,26	Rp 105.717.591.399,03
17.	Kota Prabumulih	Rp 90.240.326.599,91	Rp 356.049.347.995,25	Rp 127.532.775.102,38	Rp 44.334.045.287,25	Rp 171.866.820.389,63	Rp 230.272.037.451,57

Surplus/Defisit	Dy	NDAit	Total Aset Tahun Sebelumnya	Total Aset Tetap	Perubahan Pendapatan	Piutang Usaha	Manipulasi Akrual
Rp 25.082.696.077,76	Rp 157.435.047.861,94	Rp 251.195.130.074,95	Rp 4.049.248.750.619,72	Rp 3.376.278.200.718,15	Rp 369.134.038.215,56	Rp 117.938.908.141,51	Rp 21.903.946.864,35
Rp 6.611.555.670,13	Rp 22.789.417.778,93	Rp (693.036.809,72)	Rp 2.073.981.652.384,96	Rp 1.922.935.046.868,53	Rp 79.256.190.264,00	Rp 79.949.227.074,65	Rp 237.661.782.090,92
Rp 258.829.899.607,57	Rp 342.943.966.255,85	Rp 321.659.924.175,80	Rp 2.856.418.876.322,47	Rp 2.635.635.638.763,87	Rp 359.799.592.398,00	Rp 38.139.668.223,24	Rp (8.992.475.578,20)
Rp 79.831.609.617,52	Rp 327.465.060.183,95	Rp 497.134.705.140,72	Rp 5.078.067.884.927,25	Rp 4.814.531.842.246,16	Rp 546.441.642.369,00	Rp 49.306.937.229,33	Rp 143.210.545.249,77
Rp 294.697.355.563,92	Rp 591.786.528.942,40	Rp 850.808.007.129,83	Rp 8.353.874.228.228,76	Rp 6.085.621.582.332,89	Rp 922.209.969.005,00	Rp 71.401.961.876,00	Rp (45.490.656.147,40)
Rp 49.976.536.284,28	Rp 206.354.943.217,13	Rp 144.405.200.595,45	Rp 3.941.875.496.734,12	Rp 3.743.239.534.567,76	Rp 160.378.982.419,00	Rp 15.973.781.824,54	Rp 129.018.067.154,70
Rp 57.046.458.417,46	Rp 125.093.006.230,23	Rp 175.682.666.696,69	Rp 2.093.955.907.157,37	Rp 2.209.780.206.509,44	Rp 213.815.721.897,58	Rp 38.133.055.202,03	Rp 79.506.011.726,54
Rp 102.639.255.548,91	Rp 412.352.887.225,73	Rp 230.477.419.142,74	Rp 3.768.092.450.326,01	Rp 3.280.973.761.541,89	Rp 247.791.716.347,22	Rp 17.314.297.205,41	Rp 84.673.859.202,44
Rp (48.743.713.631,19)	Rp 48.167.341.400,44	Rp 93.386.868.577,20	Rp 1.864.851.692.819,07	Rp 1.839.578.949.795,85	Rp 95.747.587.635,83	Rp 2.360.719.059,67	Rp 203.916.881.708,20
Rp 60.176.404.157,92	Rp 145.300.371.521,72	Rp 164.777.360.826,02	Rp 3.023.833.387.813,58	Rp 2.634.087.161.298,17	Rp 201.813.305.975,36	Rp 37.035.945.150,27	Rp 99.090.958.645,18
Rp (42.839.592.997,89)	Rp 2.614.368.375,85	Rp 110.324.167.641,72	Rp 2.778.115.237.399,94	Rp 2.753.185.536.036,17	Rp 126.200.476.751,10	Rp 15.876.309.110,41	Rp 13.261.940.733,53
Rp (102.732.805.123,36)	Rp 19.371.720.045,94	Rp 207.137.500.400,59	Rp 2.244.042.008.097,82	Rp 2.323.377.022.865,44	Rp 247.353.027.044,46	Rp 40.215.526.645,00	Rp 20.843.806.597,93
Rp (72.111.673.344,82)	Rp 25.711.101.886,97	Rp 181.021.706.516,28	Rp 2.403.430.647.148,28	Rp 2.502.923.287.326,38	Rp 299.063.629.665,04	Rp 118.041.923.149,88	Rp 92.330.821.261,79
Rp 85.599.237.759,54	Rp 832.396.092,82	Rp (859.181.925.046,65)	Rp 2.321.662.223.474,72	Rp 2.419.087.052.860,33	Rp 105.732.639.796,68	Rp 964.914.564.844,00	Rp 964.082.168.750,51
Rp 30.629.691.381,52	Rp 42.056.850.596,11	Rp 39.437.024.194,11	Rp 2.120.901.383.260,11	Rp 1.963.822.775.959,09	Rp 71.694.577.600,47	Rp 32.257.553.407,30	Rp (9.799.297.189,75)
Rp 19.340.220.380,17	Rp 55.323.649.612,26	Rp 105.717.591.399,03	Rp 14.360.384.701.026,00	Rp 11.523.675.156.231,80	Rp 501.664.307.238,66	Rp 395.946.715.840,44	Rp 340.623.066.227,37
Rp 44.334.045.287,25	Rp 171.866.820.389,63	Rp 230.272.037.451,57	Rp 2.451.694.251.548,70	Rp 2.167.470.052.882,46	Rp 262.107.146.989,54	Rp 31.835.109.538,95	Rp (140.031.710.851,66)
RATA-RATA MANIPULASI AKRUAL							Rp 325.706.072.127,57
MAX							Rp 964.082.168.750,51
MIN							Rp (140.031.710.851,66)

1.2.3 Manipulasi Akrual Tahun 2020

No.	Kab/Kota	Total Akrual (TAit)	COFO	Pembiayaan Netto	Surplus/Defisit	Dy	NDAit
1.	Kabupaten Banyuasin	Rp 448.244.153.674,30	Rp 485.590.768.634,29	Rp (50.388.250.553,42)	Rp 87.734.865.513,41	Rp 37.346.614.959,99	Rp -
2.	Kabupaten Empat Lawang	Rp 399.104.590.483,85	Rp 432.281.867.907,85	Rp 45.758.316.928,37	Rp (12.581.039.504,37)	Rp 33.177.277.424,00	Rp -
3.	Kabupaten Lahat	Rp 280.583.205.126,00	Rp 729.295.212.457,01	Rp 366.818.251.380,00	Rp 81.893.755.951,01	Rp 448.712.007.331,01	Rp -
4.	Kabupaten Muara Enim	Rp 300.171.861.308,54	Rp 1.179.498.982.930,94	Rp 465.809.856.331,46	Rp 413.517.265.290,94	Rp 879.327.121.622,40	Rp -
5.	Kabupaten Musi Banyuasin	Rp 517.172.229.490,22	Rp 580.543.909.046,98	Rp 101.925.115.969,75	Rp (38.553.436.412,99)	Rp 63.371.679.556,76	Rp -
6.	Kabupaten Musi Rawas	Rp 312.632.844.881,36	Rp 405.144.931.148,20	Rp 117.299.062.353,64	Rp (24.786.976.086,80)	Rp 92.512.086.266,84	Rp -
7.	Kabupaten Musi Rawas Utara	Rp 218.222.848.043	Rp 378.713.096.057,03	Rp 116.954.233.260,07	Rp 43.536.014.754,03	Rp 160.490.248.014,10	Rp -
8.	Kabupaten Ogan Ilir	Rp 182.768.606.167,61	Rp 367.861.268.022,80	Rp 138.104.769.048,39	Rp 46.987.892.806,80	Rp 185.092.661.855,19	Rp -
9.	Kabupaten Ogan Komering Ilir	Rp 413.107.758.460,45	Rp 472.397.876.950,10	Rp 23.471.731.988,57	Rp 35.818.386.501,08	Rp 59.290.118.489,65	Rp -
10.	Kabupaten Ogan Komering Ulu	Rp 237.396.444.357,65	Rp 296.394.377.603,82	Rp 66.906.686.516,37	Rp (7.908.753.270,20)	Rp 58.997.933.246,17	Rp -
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 304.162.862.789,86	Rp 403.347.603.611,55	Rp 87.317.997.984,69	Rp 11.866.742.837,00	Rp 99.184.740.821,69	Rp -
12.	Kabupaten Oku Timur	Rp 466.111.808.511,72	Rp 516.540.315.407,93	Rp 7.568.068.865,89	Rp 42.860.438.030,32	Rp 50.428.506.896,21	Rp -
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 276.292.135.807,84	Rp 695.953.816.516,78	Rp 234.614.542.345,16	Rp 185.047.138.363,78	Rp 419.661.680.708,94	Rp -
14.	Kota Lubuk Linggau	Rp 294.480.923.033,17	Rp 325.608.207.617,34	Rp 133.448.731.404,83	Rp (102.321.446.820,66)	Rp 31.127.284.584,17	Rp -
15.	Kota Pagar Alam	Rp 173.334.915.666,26	Rp 342.500.300.196,17	Rp 111.781.272.760,74	Rp 57.384.111.769,17	Rp 169.165.384.529,91	Rp -
16.	Kota Palembang	Rp 822.748.464.630,48	Rp 1.164.503.847.665,15	Rp 284.104.444.157,17	Rp 57.650.938.877,50	Rp 341.755.383.034,67	Rp -
17.	Kota Prabumulih	Rp 22.280.420.432,59	Rp 178.895.008.209,88	Rp 145.952.735.340,41	Rp 10.651.852.436,88	Rp 156.604.587.777,29	Rp -

Surplus/Defisit	Dy	NDAit	Total Aset Tahun Sebelumnya	Total Aset Tetap	Perubahan Pendapatan	Piutang Usaha	Manipulasi Akruar
Rp 87.734.865.513,41	Rp 37.346.614.959,99	Rp -	Rp 4.815.347.652.669,03	Rp 4.089.462.114.621,85	Rp 68.483.892.580	Rp 174.172.468.609,54	Rp 448.244.153.674,30
Rp (12.581.039.504,37)	Rp 33.177.277.424,00	Rp -	Rp 2.409.967.303.294,75	Rp 2.352.187.446.610,21	Rp 200.703.352.878,81	Rp 4.557.954.864,19	Rp 399.104.590.483,85
Rp 81.893.755.951,01	Rp 448.712.007.331,01	Rp -	Rp 3.321.467.092.388,36	Rp 2.883.408.786.034,73	Rp 182.345.323.444,39	Rp 73.955.659.182,10	Rp 280.583.205.126,00
Rp 413.517.265.290,94	Rp 879.327.121.622,40	Rp -	Rp 6.945.196.288.450,52	Rp 6.152.742.061.175,09	Rp 534.601.462.121,31	Rp 54.284.245.415,14	Rp 300.171.861.308,54
Rp (38.553.436.412,99)	Rp 63.371.679.556,76	Rp -	Rp 7.851.788.927.808,88	Rp 6.360.617.108.182,81	Rp (289.431.263.945,91)	Rp 96.930.659.025,52	Rp 517.172.229.490,22
Rp (24.786.976.086,80)	Rp 92.512.086.266,84	Rp -	Rp 4.156.567.604.707,05	Rp 3.910.203.332.406,46	Rp (101.941.269.850,93)	Rp 12.328.406.932,58	Rp 312.632.844.881,36
Rp 43.536.014.754,03	Rp 160.490.248.014,10	Rp -	Rp 2.270.471.416.210,18	Rp 2.136.277.903.944,08	Rp 123.094.253.517,41	Rp 3.938.441.385,22	Rp 218.222.848.042,93
Rp 46.987.892.806,80	Rp 185.092.661.855,19	Rp -	Rp 2.661.478.457.692,00	Rp 2.541.510.396.741,76	Rp 86.737.607.129,09	Rp 56.727.503.933,47	Rp 182.768.606.167,61
Rp 35.818.386.501,08	Rp 59.290.118.489,65	Rp -	Rp 4.395.015.368.595,37	Rp 3.820.249.431.310,01	Rp 169.705.692.070,29	Rp 19.169.632.334,03	Rp 413.107.758.460,45
Rp (7.908.753.270,20)	Rp 58.997.933.246,17	Rp -	Rp 3.278.458.970.289,81	Rp 2.762.578.291.080,29	Rp 40.021.759.016,60	Rp 49.991.904.972,27	Rp 237.396.444.357,65
Rp 11.866.742.837,00	Rp 99.184.740.821,69	Rp -	Rp 2.986.735.462.374,80	Rp 3.022.519.099.192,64	Rp 174.059.394.558,00	Rp 11.771.782.166,11	Rp 304.162.862.789,86
Rp 42.860.438.030,32	Rp 50.428.506.896,21	Rp -	Rp 3.061.059.528.689,58	Rp 3.036.620.644.179,32	Rp 115.594.515.329,00	Rp 44.097.226.573,00	Rp 466.111.808.511,72
Rp 185.047.138.363,78	Rp 419.661.680.708,94	Rp -	Rp 3.106.818.940.532,49	Rp 2.676.568.235.931,850	Rp (131.615.303.119,00)	Rp 15.531.507.715,73	Rp 276.292.135.807,84
Rp (102.321.446.820,66)	Rp 31.127.284.584,17	Rp -	Rp 3.189.390.752.636,17	Rp 3.161.618.859.195,68	Rp 104.542.997.435,00	Rp 134.876.763.991,00	Rp 294.480.923.033,17
Rp 57.384.111.769,17	Rp 169.165.384.529,91	Rp -	Rp 2.366.155.165.053,65	Rp 2.274.294.987.287,74	Rp 189.283.711.222,00	Rp 20.514.791.046,85	Rp 173.334.915.666,26
Rp 57.650.938.877,50	Rp 341.755.383.034,67	Rp -	Rp 16.621.842.119.342,10	Rp 14.824.671.547.922,60	Rp 376.655.083.871,00	Rp 1.739.851.864,00	Rp 822.748.464.630,48
Rp 10.651.852.436,88	Rp 156.604.587.777,29	Rp -	Rp 2.699.518.759.428,70	Rp 2.387.083.360.838,26	Rp (4.215.262.743,00)	Rp 12.347.214.269,00	Rp 22.280.420.432,59
RATA-RATA MANIPULASI AKRUAL							Rp 412.766.326.528,30
MAX							Rp 822.748.464.630,48
MIN							Rp 22.280.420.432,59

1.2.4 Manipulasi Akruar Tahun 2021

No.	Kab/Kota	Total Akruar (TAit)	COFO	Pembiayaan Netto	Surplus/Defisit	Dy	NDAit
1.	Kabupaten Banyuasin	Rp 367.413.371.232,32	Rp 395.765.835.112,90	Rp 75.272.369.815,30	Rp (46.919.905.934,72)	Rp 28.352.463.880,58	Rp (87.084.568.179,75)
2.	Kabupaten Empat Lawang	Rp 231.325.232.501,11	Rp 270.564.667.148,34	Rp 145.176.607.988,83	Rp (105.937.173.341,60)	Rp 39.239.434.647,23	Rp (79.816.673.758,91)
3.	Kabupaten Lahat	Rp 188.936.283.769,96	Rp 559.729.335.149,96	Rp 285.240.884.124,25	Rp 85.552.167.255,75	Rp 370.793.051.380,00	Rp 213.858.724.016,46
4.	Kabupaten Muara Enim	Rp 191.242.399.509,81	Rp 763.724.205.971,27	Rp 239.974.229.636,99	Rp 332.507.576.824,47	Rp 572.481.806.461,46	Rp (863.601.965.774,66)
5.	Kabupaten Musi Banyuasin	Rp 510.661.800.401,31	Rp 770.268.911.228,58	Rp 585.373.007.105,00	Rp (325.765.896.277,73)	Rp 259.607.110.827,27	Rp (122.606.969.815,79)
6.	Kabupaten Musi Rawas	Rp 365.756.866.053,61	Rp 483.059.688.907,25	Rp 123.678.803.947,39	Rp (6.375.981.093,75)	Rp 117.302.822.853,64	Rp 117.945.708.087,43
7.	Kabupaten Musi Rawas Utara	Rp 190.373.858.903,46	Rp 307.358.474.713,53	Rp 5.305.100.172,64	Rp 111.679.515.637,43	Rp 116.984.615.810,07	Rp 29.052.140.069,36
8.	Kabupaten Ogan Ilir	Rp 216.232.613.269,63	Rp 354.320.808.005,02	Rp 42.458.755.032,02	Rp 95.629.439.703,37	Rp 138.088.194.735,39	Rp (15.649.946.153,15)
9.	Kabupaten Ogan Komering Ilir	Rp 396.871.453.942,48	Rp 425.342.361.630,69	Rp 165.570.156.177,04	Rp (137.099.248.488,83)	Rp 28.470.907.688,21	Rp (56.356.859.518,44)
10.	Kabupaten Ogan Komering Ulu	Rp 227.814.745.036,86	Rp 294.721.431.553,23	Rp 35.378.599.767,71	Rp 31.528.086.748,66	Rp 66.906.686.516,37	Rp (7.073.793.463,42)
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 226.118.749.373,74	Rp 251.242.441.045,43	Rp 2.790.267.809,62	Rp 22.333.423.862,07	Rp 25.123.691.671,69	Rp (100.311.720.187,30)
12.	Kabupaten Oku Timur	Rp 423.347.245.464,34	Rp 465.554.617.560,23	Rp 40.831.658.221,12	Rp 1.375.713.874,77	Rp 42.207.372.095,89	Rp (114.088.913.990,02)
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 618.225.108.990,83	Rp 852.841.032.091,99	Rp (193.171.044.605,83)	Rp 427.786.967.706,99	Rp 234.615.923.101,16	Rp 636.670.813.030,32
14.	Kota Lubuk Linggau	Rp 310.909.221.443,36	Rp 338.887.400.148,19	Rp 20.485.015.697,64	Rp 7.493.163.007,19	Rp 27.978.178.704,83	Rp (106.274.318.004,02)
15.	Kota Pagar Alam	Rp 86.952.911.809,41	Rp 199.031.184.570,15	Rp 93.284.821.833,33	Rp 18.793.450.927,41	Rp 112.078.272.760,74	Rp 81.019.654.437,97
16.	Kota Palembang	Rp 749.093.832.839,67	Rp 941.957.481.755,24	Rp 49.260.394.071,32	Rp 143.603.254.844,25	Rp 192.863.648.915,57	Rp (12.982.575.663,26)
17.	Kota Prabumulih	Rp 81.826.279.028,00	Rp 229.939.486.846,05	Rp 88.057.258.739,00	Rp 60.055.949.079,05	Rp 148.113.207.818,05	Rp 27.818.689.456,63

Surplus/Defisit	Dy	NDAit	Total Aset Tahun Sebelumnya	Total Aset Tetap	Perubahan Pendapatan	Piutang Usaha	Manipulasi Akrua
Rp (46.919.905.934,72)	Rp 28.352.463.880,58	Rp (87.084.568.179,75)	Rp 4.527.851.856.857,75	Rp 4.061.093.389.009,39	Rp 61.909.762.270,80	Rp 148.994.330.451,43	Rp 454.497.939.412,07
Rp (105.937.173.341,60)	Rp 39.239.434.647,23	Rp (79.816.673.758,91)	Rp 2.180.137.712.261,57	Rp 2.217.269.740.206,42	Rp (72.782.545.804,90)	Rp 7.034.127.954,99	Rp 311.141.906.260,02
Rp 85.552.167.255,75	Rp 370.793.051.380,00	Rp 213.858.724.016,46	Rp 3.185.117.734.723,32	Rp 2.724.353.203.215,17	Rp 246.990.683.553,00	Rp 33.131.959.537,46	Rp (24.922.440.246,50)
Rp 332.507.576.824,47	Rp 572.481.806.461,46	Rp (863.601.965.774,66)	Rp 6.075.203.768.451,60	Rp 5.765.101.662.143,40	Rp 279.261.281,08	Rp 863.881.227.056,55	Rp 1.054.844.365.284,47
Rp (325.765.896.277,73)	Rp 259.607.110.827,27	Rp (122.606.969.815,79)	Rp 8.136.627.143.180,89	Rp 6.612.987.944.791,75	Rp (29.967.984.593,00)	Rp 92.638.985.223,59	Rp 633.268.770.217,10
Rp (6.375.981.093,75)	Rp 117.302.822.853,64	Rp 117.945.708.087,43	Rp 3.996.956.269.388,81	Rp 3.926.541.901.413,81	Rp 129.710.441.111,00	Rp 11.764.733.024,58	Rp 247.811.157.966,18
Rp 111.679.515.637,43	Rp 116.984.615.810,07	Rp 29.052.140.069,36	Rp 2.181.969.759.833,33	Rp 2.054.953.267.743,41	Rp 31.997.354.769,70	Rp 2.945.214.701,30	Rp 161.321.718.834,11
Rp 95.629.439.703,37	Rp 138.088.194.735,39	Rp (15.649.946.153,15)	Rp 2.473.062.423.369,73	Rp 2.400.052.944.470,60	Rp 37.615.537.884,50	Rp 53.265.484.038,61	Rp 231.882.559.422,78
Rp (137.099.248.488,83)	Rp 28.470.907.688,21	Rp (56.356.859.518,44)	Rp 4.439.805.317.163,86	Rp 3.690.537.251.416,49	Rp (12.862.473.815,00)	Rp 43.494.385.704,26	Rp 453.228.313.460,92
Rp 31.528.086.748,66	Rp 66.906.686.516,37	Rp (7.073.793.463,42)	Rp 3.171.388.951.585,97	Rp 2.729.771.546.482,62	Rp 46.936.551.302,10	Rp 54.010.344.766,38	Rp 234.888.538.500,28
Rp 22.333.423.862,07	Rp 25.123.691.671,69	Rp (100.311.720.187,30)	Rp 2.936.344.599.678,78	Rp 2.808.246.310.707,61	Rp (83.585.621.319,00)	Rp 16.726.098.869,22	Rp 326.430.469.561,04
Rp 1.375.713.874,77	Rp 42.207.372.095,89	Rp (114.088.913.990,02)	Rp 2.778.318.354.983,13	Rp 2.833.046.840.327,24	Rp (72.259.028.853,00)	Rp 41.829.885.138,00	Rp 537.436.159.454,36
Rp 427.786.967.706,99	Rp 234.615.923.101,16	Rp 636.670.813.030,32	Rp 2.973.696.334.671,92	Rp 2.483.199.629.509,59	Rp 650.293.349.831,00	Rp 13.622.536.801,73	Rp (18.445.704.039,49)
Rp 7.493.163.007,19	Rp 27.978.178.704,83	Rp (106.274.318.004,02)	Rp 2.927.740.480.910,71	Rp 2.982.024.202.202,10	Rp (70.975.994.578,00)	Rp 35.298.323.427,00	Rp 417.183.539.447,38
Rp 18.793.450.927,41	Rp 112.078.272.760,74	Rp 81.019.654.437,97	Rp 2.308.655.196.279,74	Rp 2.152.471.905.114,21	Rp 103.564.251.551,00	Rp 22.544.597.114,00	Rp 5.933.257.371,44
Rp 143.603.254.844,25	Rp 192.863.648.915,57	Rp (12.982.575.663,26)	Rp 18.451.655.914.300,40	Rp 14.543.531.343.132,50	Rp (4.666.890.701,00)	Rp 8.315.684.963,05	Rp 762.076.408.502,93
Rp 60.055.949.079,05	Rp 148.113.207.818,05	Rp 27.818.689.456,63	Rp 2.633.860.508.464,40	Rp 2.415.027.440.621,36	Rp 36.855.407.469,70	Rp 9.036.718.014,00	Rp 54.007.589.571,37
RATA-RATA MANIPULASI AKRUAL							Rp 343.681.444.057,67
MAX							Rp 1.054.844.365.284,47
MIN							Rp (24.922.440.246,50)

1.2.2 Manipulasi Akrua Tahun 2022

No.	Kab/Kota	Total Akrua (TAit)	COFO	Pembiayaan Netto	Surplus/Defisit	Dy	NDAit	Total Aset Tahun Sebelumnya
1.	Kabupaten Banyuasin	Rp 448.244.153.674,30	Rp 485.590.768.634,29	Rp (50.388.250.553,42)	Rp 87.734.865.513,41	Rp 37.346.614.959,99	Rp (105.688.576.029,21)	Rp 4.815.347.652.669,03
2.	Kabupaten Empat Lawang	Rp 399.104.590.483,85	Rp 432.281.867.907,85	Rp 45.758.316.928,37	Rp (12.581.039.504,37)	Rp 33.177.277.424,00	Rp 196.145.398.015,68	Rp 2.409.967.303.294,75
3.	Kabupaten Lahat	Rp 280.583.205.126,00	Rp 729.295.212.457,01	Rp 366.818.251.380,00	Rp 81.893.755.951,01	Rp 448.712.007.331,01	Rp 108.389.664.263,19	Rp 3.321.467.092.388,36
4.	Kabupaten Muara Enim	Rp 300.171.861.308,54	Rp 1.179.498.982.930,94	Rp 465.809.856.331,46	Rp 413.517.265.290,94	Rp 879.327.121.622,40	Rp 480.317.216.707,13	Rp 6.945.196.288.450,52
5.	Kabupaten Musi Banyuasin	Rp 517.172.229.490,22	Rp 580.543.909.046,98	Rp 101.925.115.969,75	Rp (38.553.436.412,99)	Rp 63.371.679.556,76	Rp (386.361.922.970,67)	Rp 7.851.788.927.808,88
6.	Kabupaten Musi Rawas	Rp 312.632.844.881,36	Rp 405.144.931.148,20	Rp 117.299.062.353,64	Rp (24.786.976.086,80)	Rp 92.512.086.266,84	Rp (114.269.676.782,60)	Rp 4.156.567.604.707,05
7.	Kabupaten Musi Rawas Utara	Rp 218.222.848.043	Rp 378.713.096.057,03	Rp 116.954.233.260,07	Rp 43.536.014.754,03	Rp 160.490.248.014,10	Rp 119.155.812.133,18	Rp 2.270.471.416.210,18
8.	Kabupaten Ogan Ilir	Rp 182.768.606.167,61	Rp 367.861.268.022,80	Rp 138.104.769.048,39	Rp 46.987.892.806,80	Rp 185.092.661.855,19	Rp 30.010.103.196,59	Rp 2.661.478.457.692,00
9.	Kabupaten Ogan Komering Ilir	Rp 413.107.758.460,45	Rp 472.397.876.950,10	Rp 23.471.731.988,57	Rp 35.818.386.501,08	Rp 59.290.118.489,65	Rp 150.536.059.737,16	Rp 4.395.015.368.595,37
10.	Kabupaten Ogan Komering Ulu	Rp 237.396.444.357,65	Rp 296.394.377.603,82	Rp 66.906.686.516,37	Rp (7.908.753.270,20)	Rp 58.997.933.246,17	Rp (9.970.145.954,83)	Rp 3.278.458.970.289,81
11.	Kabupaten Ogan Komering Ulu Selatan	Rp 304.162.862.789,86	Rp 403.347.603.611,55	Rp 87.317.997.984,69	Rp 11.866.742.837,00	Rp 99.184.740.821,69	Rp 162.287.612.392,96	Rp 2.986.735.462.374,80
12.	Kabupaten Oku Timur	Rp 466.111.808.511,72	Rp 516.540.315.407,93	Rp 7.568.068.865,89	Rp 42.860.438.030,32	Rp 50.428.506.896,21	Rp 71.497.288.757,02	Rp 3.061.059.528.689,58
13.	Kabupaten Penukal Abab Lematang Ilir	Rp 276.292.135.807,84	Rp 695.953.816.516,78	Rp 234.614.542.345,16	Rp 185.047.138.363,78	Rp 419.661.680.708,94	Rp (147.146.810.833,92)	Rp 3.106.818.940.532,49
14.	Kota Lubuk Linggau	Rp 294.480.923.033,17	Rp 325.608.207.617,34	Rp 133.448.731.404,83	Rp (102.321.446.820,66)	Rp 31.127.284.584,17	Rp (30.333.766.555,02)	Rp 3.189.390.752.636,17
15.	Kota Pagar Alam	Rp 173.334.915.666,26	Rp 342.500.300.196,17	Rp 111.781.272.760,74	Rp 57.384.111.769,17	Rp 169.165.384.529,91	Rp 168.768.920.176,18	Rp 2.366.155.165.053,65
16.	Kota Palembang	Rp 822.748.464.630,48	Rp 1.164.503.847.665,15	Rp 284.104.444.157,17	Rp 57.650.938.877,50	Rp 341.755.383.034,67	Rp 374.915.232.007,91	Rp 16.621.842.119.342,10
17.	Kota Prabumulih	Rp 22.280.420.432,59	Rp 178.885.008.209,88	Rp 145.952.735.340,41	Rp 10.651.852.436,88	Rp 156.604.587.777,29	Rp (16.562.477.011,12)	Rp 2.699.518.759.428,70

Surplus/Defisit	Dy	NDAit	Total Aset Tahun Sebelumnya	Total Aset Tetap	Perubahan Pendapatan	Piutang Usaha	Manipulasi Akrua
Rp 87.734.865.513,41	Rp 37.346.614.959,99	Rp (105.688.576.029,21)	Rp 4.815.347.652.669,03	Rp 4.089.462.114.621,85	Rp 68.483.892.580	Rp 174.172.468.609,54	Rp 553.932.729.703,51
Rp (12.581.039.504,37)	Rp 33.177.277.424,00	Rp 196.145.398.015,68	Rp 2.409.967.303.294,75	Rp 2.352.187.446.610,21	Rp 200.703.352.878,81	Rp 4.557.954.864,19	Rp 202.959.192.468,17
Rp 81.893.755.951,01	Rp 448.712.007.331,01	Rp 108.389.664.263,19	Rp 3.321.467.092.388,36	Rp 2.883.408.786.034,73	Rp 182.345.323.444,39	Rp 73.955.659.182,10	Rp 172.193.540.862,81
Rp 413.517.265.290,94	Rp 879.327.121.622,40	Rp 480.317.216.707,13	Rp 6.945.196.288.450,52	Rp 6.152.742.061.175,09	Rp 534.601.462.121,31	Rp 54.284.245.415,14	Rp (180.145.355.398,59)
Rp (38.553.436.412,99)	Rp 63.371.679.556,76	Rp (386.361.922.970,67)	Rp 7.851.788.927.808,88	Rp 6.360.617.108.182,81	Rp (289.431.263.945,91)	Rp 96.930.659.025,52	Rp 903.534.152.460,89
Rp (24.786.976.086,80)	Rp 92.512.086.266,84	Rp (114.269.676.782,60)	Rp 4.156.567.604.707,05	Rp 3.910.203.332.406,46	Rp (101.941.269.850,93)	Rp 12.328.406.932,58	Rp 426.902.521.663,96
Rp 43.536.014.754,03	Rp 160.490.248.014,10	Rp 119.155.812.133,18	Rp 2.270.471.416.210,18	Rp 2.136.277.903.944,08	Rp 123.094.253.517,41	Rp 3.938.441.385,22	Rp 99.067.035.909,75
Rp 46.987.892.806,80	Rp 185.092.661.855,19	Rp 30.010.103.196,59	Rp 2.661.478.457.692,00	Rp 2.541.510.396.741,76	Rp 86.737.607.129,09	Rp 56.727.503.933,47	Rp 152.758.502.971,02
Rp 35.818.386.501,08	Rp 59.290.118.489,65	Rp 150.536.059.737,16	Rp 4.395.015.368.595,37	Rp 3.820.249.431.310,01	Rp 169.705.692.070,29	Rp 19.169.632.334,03	Rp 262.571.698.723,29
Rp (7.908.753.270,20)	Rp 58.997.933.246,17	Rp (9.970.145.954,83)	Rp 3.278.458.970.289,81	Rp 2.762.578.291.080,29	Rp 40.021.759.016,60	Rp 49.991.904.972,27	Rp 247.366.590.312,48
Rp 11.866.742.837,00	Rp 99.184.740.821,69	Rp 162.287.612.392,96	Rp 2.986.735.462.374,80	Rp 3.022.519.099.192,64	Rp 174.059.394.558,00	Rp 11.771.782.166,11	Rp 141.875.250.396,90
Rp 42.860.438.030,32	Rp 50.428.506.896,21	Rp 71.497.288.757,02	Rp 3.061.059.528.689,58	Rp 3.036.620.644.179,32	Rp 115.594.515.329,00	Rp 44.097.226.573,00	Rp 394.614.519.754,71
Rp 185.047.138.363,78	Rp 419.661.680.708,94	Rp (147.146.810.833,92)	Rp 3.106.818.940.532,49	Rp 2.676.568.235.931,850	Rp (131.615.303.119,00)	Rp 15.531.507.715,73	Rp 423.438.946.641,76
Rp (102.321.446.820,66)	Rp 31.127.284.584,17	Rp (30.333.766.555,02)	Rp 3.189.390.752.636,17	Rp 3.161.618.859.195,68	Rp 104.542.997.435,00	Rp 134.876.763.991,00	Rp 324.814.689.588,19
Rp 57.384.111.769,17	Rp 169.165.384.529,91	Rp 168.768.920.176,18	Rp 2.366.155.165.053,65	Rp 2.274.294.987.287,74	Rp 189.283.711.222,00	Rp 20.514.791.046,85	Rp 4.565.995.490,08
Rp 57.650.938.877,50	Rp 341.755.383.034,67	Rp 374.915.232.007,91	Rp 16.621.842.119.342,10	Rp 14.824.671.547.922,60	Rp 376.655.083.871,00	Rp 1.739.851.864,00	Rp 447.833.232.622,57
Rp 10.651.852.436,88	Rp 156.604.587.777,29	Rp (16.562.477.011,12)	Rp 2.699.518.759.428,70	Rp 2.387.083.360.838,26	Rp (4.215.262.743,00)	Rp 12.347.214.269,00	Rp 38.842.897.443,71
RATA-RATA MANIPULASI AKRUAL							Rp 271.595.655.389,13
MAX							Rp 903.534.152.460,89
MIN							Rp (180.145.355.398,59)

1.3 Uji Validitas

1.3.1 Uji Convergent Validity

	X1 Fiscal Distress	X2 Fiscal Capacity	X3 Government Size	X4 SiLPA	Y Manipulasi Akrua
Indeks Kapasitas Fiscal		1.000			
Realisasi SiLPA				1.000	
Surplus/Defisit-LO	1.000				
Total Akrua					1.000
Total Aset			1.000		

1.3.2 Uji *Variance Inflation Factors* (VIF)

Collinearity statistics (VIF) - Outer model - List			Copy to Excel/Word	Copy to R
	VIF			
Indeks Kapasitas Fiscal	1.000			
Realisasi SiLPA	1.000			
Surplus/Defisit-LO	1.000			
Total AkruaI	1.000			
Total Aset	1.000			

1.4 Uji Reliabilitas

1.4.1 *Outer Weight*

Outer weights - Matrix							Copy to Excel/Word	Copy to R
	X1 Fiscal Distress	X2 Fiscal Capacity	X3 Government Size	X4 SiLPA	Y Manipulasi AkruaI			
Indeks Kapasitas Fiscal		1.000						
Realisasi SiLPA				1.000				
Surplus/Defisit-LO	1.000							
Total AkruaI					1.000			
Total Aset			1.000					

1.5 Uji Koefisien Determinasi (R^2)

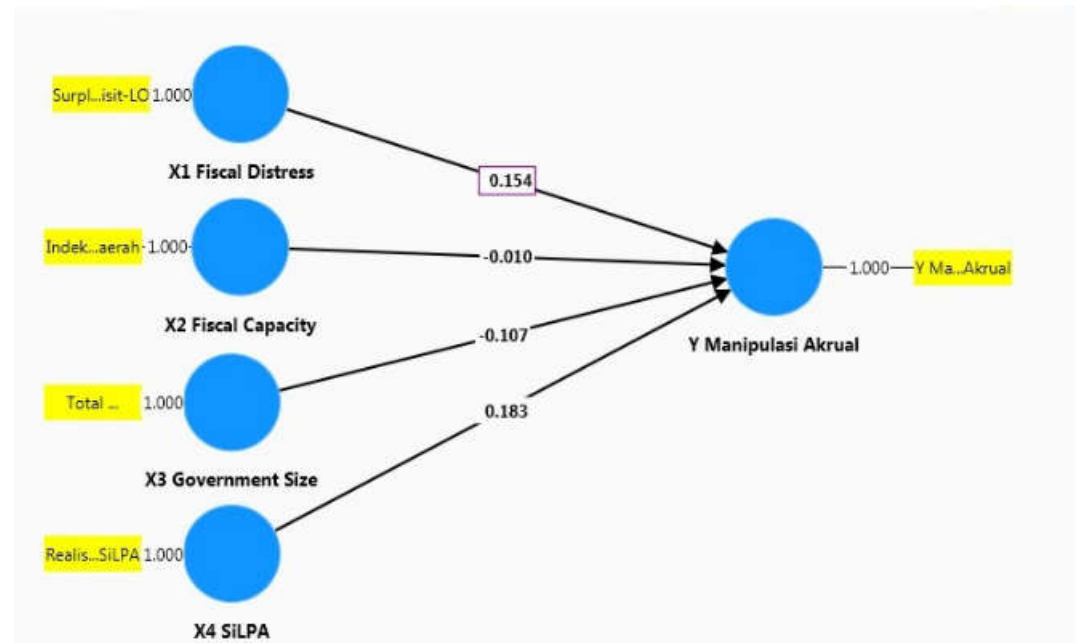
R-square - Overview			
	R-square	R-square adjusted	
Y Manipulasi Akrua	0.683	0.224	

1.6 Uji *Effect Size* (*F-square*)

F-square - Matrix	
	Y Manipulasi Akrua
X1 Fiscal Distress	0.153
X2 Fiscal Capacity	0.000
X3 Government Size	0.459
X4 SiLPA	0.366
Y Manipulasi Akrua	

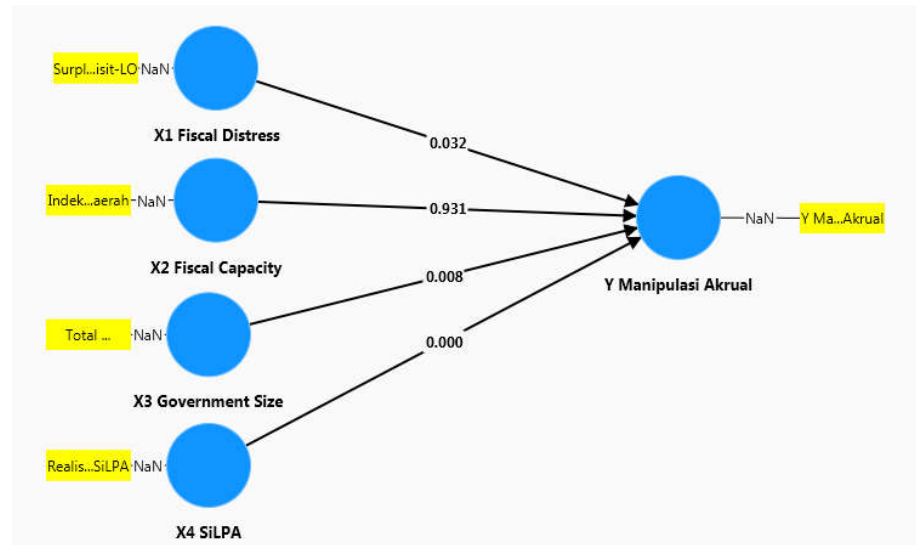
1.6 Uji *Path Coefficient*

Path coefficients - List		
	Path coefficients	
X1 Fiscal Distress -> Y Manipulasi Akrua	0.154	
X2 Fiscal Capacity -> Y Manipulasi Akrua	-0.010	
X3 Government Size -> Y Manipulasi Akrua	-0.107	
X4 SiLPA -> Y Manipulasi Akrua	0.183	



1.6.1 Uji *Path Coefficient- p value*

Path coefficients - Mean, STDEV, T values, p values							Copy to Excel Copy to R	
	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values			
X1 Fiscal Distress -> Y Manipulasi Akrua	0.154	0.151	0.072	2.147	0.032			
X2 Fiscal Capacity -> Y Manipulasi Akrua	-0.010	-0.013	0.120	0.087	0.931			
X3 Government Size -> Y Manipulasi Akrua	-0.107	-0.104	0.041	2.633	0.008			
X4 SILPA -> Y Manipulasi Akrua	0.183	0.185	0.047	3.870	0.000			



1.7 Path Coefficients Histogram

