



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI
POLITEKNIK NEGERI SRIWIJAYA
JURUSAN AKUNTANSI
Jalan Srijaya Negara, Palembang 30139
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KESEPAKATAN BIMBINGAN SKRIPSI



Kami yang bertanda tangan di bawah ini,

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Program Studi : D4 Akuntansi Sektor Publik

Pihak Kedua

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Jurusan : Akuntansi
Program Studi : D4 Akuntansi Sektor Publik

Pada hari ini ..Jumat.. tanggal ..9 Februari.. 2024 telah sepakat untuk melakukan konsultasi bimbingan skripsi. Konsultasi bimbingan sekurang-kurangnya 1x (satu kali) dalam satu minggu. Pelaksanaan bimbingan pada setiap hari ..Kamis.. pukul.....10:00.....tempat di Politeknik Negeri Sriwijaya. Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Skripsi.

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Ketua Jurusan Akuntansi

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Pada hari ini Pada tanggal 7 Februari 2024 telah sepakat untuk melakukan konsultasi bimbingan skripsi. Konsultasi bimbingan sekurang-kurangnya 1x (satu kali) dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Selasa pukul 09.30 tempat di Politeknik Negeri Sriwijaya. Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Skripsi.

Pihak Pertama


Cahya Aznurita
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LEMBAR BIMBINGAN SKRIPSI

Nama Mahasiswa : Cahya Aznurita
NIM : 062040512476
Jurusan : Akuntansi
Program Studi : D4 Akuntansi Sektor Publik
Judul Skripsi : Pengaruh Efektivitas Pendapatan Asli Daerah Dan Rasio Kemandirian Keuangan Daerah Terhadap Efisiensi Belanja Daerah Pemerintah Kabupaten/Kota Di Sumatera Selatan
Pembimbing I : Sulaiman, S.E., M.M

No	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
	7 Maret 2024	Acc judul	
	22 Maret 2024	Perbaikan BAB 1-3	
	25 April 2024	Acc proposal	
	8 Juni 2024	Acc BAB 1-3	
	19 Juni 2024	Perbaikan BAB 4	
	21 Juni 2024	Acc BAB 1	
	26 Juni 2024	Perbaikan BAB 5	
	2 Juli 2024	Acc BAB 4-5	

Palembang, April 2024
Ketua Jurusan,

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

Catatan:
1. Melengkapi angka yang sesuai.
2. Ketua Jurusan/Program Studi harus memeriksa jumlah pelaksanaan bimbingan sesuai yang tertera dalam Pedoman Skripsi sebelum menandatangani lembar bimbingan ini.
3. Lembar bimbingan Skripsi ini harus dilampirkan dalam Skripsi.



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI

POLITEKNIK NEGERI SRIWIJAYA

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LEMBAR BIMBINGAN SKRIPSI

Nama Mahasiswa : Cahya Aznurita
NIM : 062040512476
Jurusan : Akuntansi
Program Studi : D4 Akuntansi Sektor Publik
Judul Skripsi : Pengaruh Efektivitas Pendapatan Asli Daerah Dan Rasio Kemandirian Keuangan Daerah Terhadap Efisiensi Belanja Daerah Pemerintah Kabupaten/Kota Di Sumatera Selatan
Pembimbing II : Desi Indriasari, S.E., M.Si. AK., CA

No	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
	13 Maret 2024	Acc judul	
	23 Maret 2024	Perbaikan BAB I	
	10 April 2024	Perbaikan BAB 1-3	
	26 April 2024	Acc proposal!	
	6 Mei 2024	Acc BAB I	
	17 Mei 2024	Acc BAB 2	
	6 Juni 2024	Acc BAB 1-3	
	14 Juni 2024	Perbaikan BAB 4	
	27 Juni 2024	Perbaikan BAB 5	
	3 Juli 2024	Acc BAB 4-5	

Palembang, April 2024
Ketua Jurusan,

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

Catatan:

*Melingkari angka yang sesuai.

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

Lembar pembimbingan Skripsi ini harus dilampirkan dalam Skripsi.

Tabulasi Data

Tahun	Nama Kab/Kota	X1	X2	Y
2018	Kabupaten Banyuasin	115,94	9,12	93,27
2018	Kabupaten Empat Lawang	54,46	4,06	89,33
2018	Kabupaten Lahat	90,96	7,72	93,86
2018	Kabupaten Muara Enim	102,14	12,15	90,85
2018	Kabupaten Musi Banyuasin	98,83	8,41	83,36
2018	Kabupaten Musi Rawas	86,40	7,63	93,10
2018	Kabupaten Musi Rawas Utara	83,69	3,87	89,13
2018	Kabupaten Ogan Ilir	30,40	4,98	85,64
2018	Ogan Komering Ilir	66,20	13,85	84,26
2018	Ogan Komering Ulu	83,74	14,22	90,03
2018	Ogan Komering Ulu Selatan	84,09	4,45	94,24
2018	Ogan Komering Ulu Timur	111,12	6,85	95,07
2018	Penukal Abab Lematang Ilir	96,48	7,06	75,50
2018	Kota Lubuk Linggau	83,34	13,67	90,52
2018	Kota Pagar Alam	109,58	10,74	80,53
2018	Kota Palembang	86,62	40,55	87,34
2018	Kota Prabumulih	105,36	11,26	94,27
2019	Kabupaten Banyuasin	124,58	11,47	92,31
2019	Kabupaten Empat Lawang	78,07	5,30	89,33
2019	Kabupaten Lahat	116,50	8,03	90,65
2019	Kabupaten Muara Enim	90,01	12,85	90,32
2019	Kabupaten Musi Banyuasin	92,66	8,75	89,65
2019	Kabupaten Musi Rawas	91,37	8,41	87,20
2019	Kabupaten Musi Rawas Utara	66,94	4,50	90,81
2019	Kabupaten Ogan Ilir	73,74	6,80	88,38
2019	Ogan Komering Ilir	151,34	11,02	86,69
2019	Ogan Komering Ulu	108,37	11,72	90,84
2019	Ogan Komering Ulu Selatan	93,58	5,43	92,63
2019	Ogan Komering Ulu Timur	101,42	7,41	94,75
2019	Penukal Abab Lematang Ilir	83,23	8,92	90,38
2019	Kota Lubuk Linggau	91,70	11,53	86,07
2019	Kota Pagar Alam	122,81	8,37	91,04
2019	Kota Palembang	65,21	40,44	82,80
2019	Kota Prabumulih	94,57	10,26	93,38
2020	Kabupaten Banyuasin	88,26	13,53	96,53
2020	Kabupaten Empat Lawang	69,45	3,98	92,98
2020	Kabupaten Lahat	113,20	9,47	91,01
2020	Kabupaten Muara Enim	105,56	14,12	88,73
2020	Kabupaten Musi Banyuasin	106,97	13,03	88,88
2020	Kabupaten Musi Rawas	106,02	13,25	92,29
2020	Kabupaten Musi Rawas Utara	65,07	7,39	73,83
2020	Kabupaten Ogan Ilir	48,10	8,15	89,68
2020	Ogan Komering Ilir	52,59	10,98	90,56
2020	Ogan Komering Ulu	76,26	11,32	87,57
2020	Ogan Komering Ulu Selatan	79,72	4,59	94,80
2020	Ogan Komering Ulu Timur	99,30	7,57	100,93

2020	Penukal Abab Lematang Ilir	44,91	6,64	75,17
2020	Kota Lubuk Linggau	88,20	10,65	92,70
2020	Kota Pagar Alam	113,26	12,75	91,25
2020	Kota Palembang	72,29	45,24	87,57
2020	Kota Prabumulih	84,01	10,93	93,62
2021	Kabupaten Banyuasin	88,37	11,96	88,80
2021	Kabupaten Empat Lawang	56,12	2,90	89,68
2021	Kabupaten Lahat	132,23	9,34	90,22
2021	Kabupaten Muara Enim	99,01	11,19	87,64
2021	Kabupaten Musi Banyuasin	102,24	13,78	91,36
2021	Kabupaten Musi Rawas	57,91	11,59	91,05
2021	Kabupaten Musi Rawas Utara	107,98	6,58	90,67
2021	Kabupaten Ogan Ilir	70,22	10,02	88,96
2021	Ogan Komering Ilir	30,49	9,78	84,87
2021	Ogan Komering Ulu	41,61	9,55	81,88
2021	Ogan Komering Ulu Selatan	68,77	6,56	93,33
2021	Ogan Komering Ulu Timur	115,26	8,65	94,48
2021	Penukal Abab Lematang Ilir	78,31	4,44	90,74
2021	Kota Lubuk Linggau	108,07	16,07	77,65
2021	Kota Pagar Alam	112,73	8,37	88,73
2021	Kota Palembang	83,11	51,58	82,85
2021	Kota Prabumulih	112,73	8,95	85,20
2022	Kabupaten Banyuasin	92,88	12,85	88,89
2022	Kabupaten Empat Lawang	53,30	4,34	94,33
2022	Kabupaten Lahat	114,92	9,31	89,23
2022	Kabupaten Muara Enim	98,09	9,47	88,16
2022	Kabupaten Musi Banyuasin	99,57	13,95	91,66
2022	Kabupaten Musi Rawas	56,21	9,51	89,96
2022	Kabupaten Musi Rawas Utara	89,81	5,12	89,68
2022	Kabupaten Ogan Ilir	65,03	8,12	87,98
2022	Ogan Komering Ilir	100,00	11,29	86,96
2022	Ogan Komering Ulu	66,59	10,60	87,68
2022	Ogan Komering Ulu Selatan	80,23	5,36	91,35
2022	Ogan Komering Ulu Timur	95,37	5,86	95,66
2022	Penukal Abab Lematang Ilir	92,99	4,56	80,09
2022	Kota Lubuk Linggau	80,28	10,92	95,00
2022	Kota Pagar Alam	113,93	7,79	92,16
2022	Kota Palembang	102,23	62,44	89,61
2022	Kota Prabumulih	75,07	11,46	84,76

1. Hasil Rasio Efisiensi Belanja Daerah

No	Nama Kab/Kota	Tahun	Efisiensi Belanja Daerah		
			Realisasi	Anggaran	%
1	Kabupaten Banyuasin	2018	1.629.716.210.553,55	1.747.255.308.668,42	93,27
		2019	2.003.217.678.593,24	2.170.162.345.746,07	92,31
		2020	2.133.456.109.587,83	2.210.108.238.083,44	96,53
		2021	1.917.310.148.779,20	2.159.059.992.219,44	88,80
		2022	1.855.017.628.860,61	2.086.877.244.130,00	88,89
2	Kabupaten Empat Lawang	2018	860.204.917.632,00	962.899.336.769,76	89,33
		2019	860.204.917.632,00	962.899.336.769,76	89,33
		2020	879.668.471.337,17	946.123.338.077,00	92,98
		2021	1.147.048.256.792,70	1.279.002.748.908,00	89,68
		2022	1.254.395.475.834,28	1.329.747.187.788,00	94,33
3	Kabupaten Lahat	2018	1.415.652.399.337,73	1.508.278.068.894,12	93,86
		2019	1.582.930.249.124,33	1.746.184.759.402,96	90,65
		2020	1.555.038.415.484,25	1.708.712.550.910,50	91,01
		2021	2.112.681.151.755,08	2.341.721.562.074,00	90,22
		2022	2.298.684.886.504,21	2.576.228.009.902,00	89,23
4	Kabupaten Muara Enim	2018	2.024.892.686.232,76	2.228.711.817.274,99	90,85
		2019	2.534.243.440.541,23	2.805.870.255.380,08	90,32
		2020	2.080.524.194.673,79	2.344.727.151.682,41	88,73
		2021	2.406.930.642.146,49	2.746.465.145.888,00	87,64
		2022	2.860.522.415.801,33	3.244.413.657.771,00	88,17
5	Kabupaten Musi Banyuasin	2018	2.569.468.000.595,96	3.082.227.677.300,00	83,36
		2019	3.160.193.342.677	3.525.077.794.799,72	89,65
		2020	2.923.035.211.376,64	3.288.741.915.922,40	88,88
		2021	3.836.457.605.910,48	4.199.063.344.221,00	91,36
		2022	3.259.813.882.099,83	3.556.246.375.776,00	91,66
6	Kabupaten Musi Rawas	2018	1.376.221.712.061,34	1.478.278.552.883,06	93,10
		2019	1.550.507.411.684,75	1.778.034.310.203,92	87,20
		2020	1.590.573.885.651,62	1.723.427.788.661,53	92,29
		2021	1.649.220.162.474,88	1.811.288.201.069,00	91,05
		2022	1.577.134.613.136,00	1.753.194.822.249,00	89,96
7	Kabupaten Musi Rawas Utara	2018	745.679.015.506,70	836.663.633.921,00	89,13
		2019	920.347.638.494,38	1.013.483.559.411,63	90,81
		2020	784.133.130.225,76	1.062.078.884.164,44	73,83
		2021	800.698.165.827,19	883.064.768.638,00	90,67
		2022	991.935.920.228,00	1.106.142.335.810,00	89,68
8	Kabupaten Ogan Ilir	2018	1.100.847.356.273,86	1.285.379.215.189,96	85,64
		2019	1.279.232.629.044,64	1.447.368.596.131,88	88,38
		2020	1.276.406.712.784,40	1.423.237.523.851,23	89,68
		2021	1.178.438.499.073,34	1.324.718.402.653,00	88,96
		2022	1.586.564.276.899,00	1.803.287.991.725,00	87,98
9	Kabupaten Ogan Komering Ilir	2018	1.918.481.263.913,00	2.276.782.697.496,00	84,26
		2019	2.369.154.292.252,00	2.732.854.153.269,00	86,69
		2020	2.489.887.093.777,79	2.749.510.839.898,00	90,56
		2021	2.367.341.403.316,01	2.789.341.699.314,00	84,87
		2022	2.364.129.460.396,39	2.718.516.155.139,00	86,96

10	Kabupaten Ogan Komering Ulu	2018	1.216.923.485.307,98	1.351.644.254.117,00	90,03
		2019	1.323.715.714.402,65	1.457.136.150.294,81	90,84
		2020	1.263.979.725.305,95	1.443.360.417.840,73	87,57
		2021	1.171.952.298.119,75	1.431.252.300.292,00	81,88
		2022	1.240.922.397.687,20	1.415.357.649.511,00	87,68
11	Kabupaten Ogan Komering Ulu Selatan	2018	995.314.731.496,97	1.056.191.744.695,31	94,24
		2019	1.166.044.370.428,82	1.258.881.245.565,81	92,63
		2020	1.059.746.423.105,23	1.117.843.640.755,06	94,80
		2021	973.999.543.911,80	1.043.626.034.339,72	93,33
		2022	1.440.892.304.908,89	1.577.254.382.130,00	91,35
12	Kabupaten Ogan Komering Ulu Timur	2018	1.301.762.404.136,27	1.369.273.661.623,00	95,07
		2019	1.630.478.947.366,60	1.720.768.191.390,00	94,75
		2020	1.549.026.154.709,03	1.534.824.319.827,00	100,93
		2021	1.924.036.260.615,73	2.036.379.994.368,00	94,48
		2022	1.998.146.051.789,66	2.088.706.077.911,00	95,66
13	Kabupaten Penukal Abab Lematang Ilir	2018	1.209.362.647.057,60	1.601.838.312.184,59	75,50
		2019	1.471.170.285.895,81	1.627.721.918.317,64	90,38
		2020	881.408.770.747,00	1.172.623.987.404,07	75,17
		2021	1.207.570.077.016,00	1.330.875.629.019,00	90,74
		2022	1.318.694.603.240,00	1.646.506.969.190,00	80,09
14	Kota Lubuk Linggau	2018	859.504.888.223,19	949.569.693.009,46	90,52
		2019	944.032.235.462,40	1.096.836.419.207,64	86,07
		2020	1.020.120.939.565,77	1.100.499.658.230,36	92,70
		2021	948.463.242.185,50	1.221.533.477.164,96	77,65
		2022	1.162.820.849.448,20	1.223.959.581.971,00	95,00
15	Kota Pagar Alam	2018	655.603.214.053,75	814.110.436.060,00	80,53
		2019	809.793.864.929,51	889.522.659.245,00	91,04
		2020	804.720.520.114,74	881.862.414.741,00	91,25
		2021	734.316.797.197,67	827.625.532.405,00	88,73
		2022	885.009.847.577,48	960.283.986.726,00	92,16
16	Kota Palembang	2018	3.487.054.548.811,56	3.992.371.467.222,82	87,34
		2019	3.965.007.263.481,72	4.788.402.844.436,65	82,80
		2020	3.684.819.109.880,24	4.208.089.458.609,76	87,57
		2021	3.543.877.708.793,74	4.277.616.323.531,44	82,85
		2022	4.009.808.152.355,69	4.474.958.483.936,00	89,61
17	Kota Prabumulih	2018	828.981.738.193,93	879.409.524.643,00	94,27
		2019	1.146.555.333.892,44	1.227.903.208.122,00	93,38
		2020	1.024.031.018.357,66	1.093.764.628.464,00	93,62
		2021	949.041.832.016,00	1.113.943.767.570,00	85,20
		2022	994.230.665.915,59	1.173.026.787.957,00	84,76

2. Hasil Rasio Efektivitas PAD

No	Nama Kab/Kota	Tahun	Efektivitas PAD (X1)		
			Realisasi PAD (Rp)	Target PAD (Rp)	%
1	Kabupaten Banyuasin	2018	140.602.072.489,75	121.271.643.259,12	115,94
		2019	200.616.348.310,39	161.032.233.697,18	124,58
		2020	202.820.182.399,12	229.786.620.409,43	88,26
		2021	228.458.786.718,56	258.522.013.227,45	88,37
		2022	253.097.193.763,83	272.484.563.536,13	92,88
2	Kabupaten Empat Lawang	2018	32.217.492.488,71	59.155.894.402,00	54,46
		2019	41.672.141.481,16	53.374.812.218,00	78,07
		2020	33.740.140.713,07	48.582.630.532,00	69,45
		2021	27.846.959.236,30	49.620.445.242,00	56,12
		2022	51.423.805.683,75	96.484.332.154,00	53,30
3	Kabupaten Lahat	2018	112.571.296.475,37	123.765.768.419,00	90,96
		2019	141.161.144.249,35	121.165.768.419,00	116,50
		2020	127.992.430.922,65	113.070.819.000,00	113,20
		2021	155.359.493.986,22	117.494.699.696,00	132,23
		2022	172.372.518.276,85	149.997.796.007,00	114,92
4	Kabupaten Muara Enim	2018	232.468.708.584,45	227.589.318.925,71	102,14
		2019	303.296.321.151,66	334.751.838.304,72	90,60
		2020	248.525.026.749,97	235.429.255.631,50	105,56
		2021	240.472.782.977,73	242.880.013.544,00	99,01
		2022	251.759.607.178,25	256.666.783.370,00	98,09
5	Kabupaten Musi Banyuasin	2018	210.238.037.283,96	212.733.644.000,00	98,83
		2019	286.594.847.515,54	309.296.972.548,24	92,66
		2020	353.989.261.395,82	330.916.910.000,00	106,97
		2021	377.346.398.574,74	369.082.120.000,00	102,24
		2022	352.504.682.841,06	354.028.202.039,00	99,57
6	Kabupaten Musi Rawas	2018	106.289.385.325,54	123.015.681.098,00	86,40
		2019	128.563.715.132,68	140.706.548.335,00	91,37
		2020	169.757.910.843,75	160.117.016.371,00	106,02
		2021	169.802.022.739,73	293.236.514.261,00	57,91
		2022	138.977.052.926,79	247.238.151.722,00	56,21
7	Kabupaten Musi Rawas Utara	2018	30.141.830.709,51	36.016.172.000,00	83,69
		2019	37.574.950.356,98	56.128.672.000,00	66,94
		2020	47.922.442.521,93	73.645.936.753,00	65,07
		2021	47.954.877.679,83	44.409.500.000,00	107,98
		2022	44.815.721.602,41	49.900.500.000,00	89,81
8	Kabupaten Ogan Ilir	2018	55.362.963.113,45	182.102.633.102,06	30,40
		2019	86.150.568.157,79	116.829.921.322,80	73,74
		2020	87.850.356.384,19	182.646.672.950,00	48,10
		2021	108.964.768.080,61	155.177.731.382,00	70,22
		2022	118.380.063.860,40	182.036.868.327,00	65,03
9	Kabupaten Ogan Komering Ilir	2018	235.946.143.259,17	356.429.244.700,00	66,20
		2019	195.401.652.977,59	129.113.248.926,00	151,34
		2020	168.781.771.319,94	320.917.189.366,00	52,59
		2021	156.736.616.098,20	514.081.328.319,00	30,49
		2022	247.238.151.722,00	247.238.151.722,00	100,00
10	Kabupaten Ogan Komering Ulu	2018	156.622.053.791,34	187.040.722.565,00	83,74
		2019	145.563.548.512,85	134.320.959.286,00	108,37
		2020	115.934.531.245,46	152.026.073.595,00	76,26
		2021	102.683.436.656,43	246.804.482.668,00	41,61
		2022	119.223.066.898,74	179.050.379.280,00	66,59

11	Kabupaten Ogan Komering Ulu Selatan	2018	42.993.134.751,66	51.127.866.031,07	84,09
		2019	57.669.139.990,39	61.623.178.366,81	93,58
		2020	46.947.369.117,43	58.889.193.295,21	79,72
		2021	60.796.162.001,13	88.407.041.279,00	68,77
		2022	59.377.351.313,13	74.004.756.035,00	80,23
12	Kabupaten Ogan Komering Ulu Timur	2018	85.235.157.420,53	76.706.750.857,00	111,12
		2019	99.017.727.658,01	97.634.777.000,00	101,42
		2020	95.307.626.694,91	95.976.284.218,00	99,30
		2021	125.316.766.045,53	108.722.051.975,00	115,26
		2022	97.282.586.677,39	102.009.530.000,00	95,37
13	Kabupaten Penukal Abab Lematang Ilir	2018	74.392.980.925,08	77.110.495.575,00	96,48
		2019	84.794.229.883,15	101.874.889.612,60	83,23
		2020	49.466.198.650,20	110.140.386.143,00	44,91
		2021	67.909.514.128,65	86.715.582.058,00	78,31
		2022	65.032.815.000,75	69.938.182.694,00	92,99
14	Kota Lubuk Linggau	2018	105.606.815.786,70	126.713.124.144,35	83,34
		2019	100.950.266.993,95	110.089.253.223,08	91,70
		2020	86.319.561.348,87	97.870.799.828,72	88,20
		2021	128.297.636.758,39	118.719.773.798,32	108,07
		2022	104.399.965.189,33	130.040.931.172,00	80,28
15	Kota Pagar Alam	2018	73.600.344.354,05	67.165.997.476,00	109,58
		2019	60.064.187.982,36	48.906.330.051,50	122,81
		2020	88.125.835.783,96	77.810.711.100,00	113,26
		2021	56.889.989.371,68	50.464.618.783,00	112,73
		2022	67.865.813.807,05	59.568.779.587,00	113,93
16	Kota Palembang	2018	953.302.082.627,74	1.100.505.155.700,04	86,62
		2019	1.081.114.690.868,43	1.657.808.205.237,47	65,21
		2020	1.032.720.957.939,99	1.428.543.374.447,70	72,29
		2021	1.158.871.191.669,00	1.394.458.057.851,12	83,11
		2022	1.408.723.442.113,31	1.378.043.447.262,00	102,23
17	Kota Prabumulih	2018	90.910.521.066,19	86.288.600.000,00	105,36
		2019	100.975.564.957,57	106.773.091.263,00	94,57
		2020	85.037.055.386,71	101.219.000.000,00	84,01
		2021	80.782.256.531,97	154.023.143.592,00	52,45
		2022	101.593.166.773,37	135.333.697.626,00	75,07

3. Hasil Rasio Kemandirian Keuangan Daerah

No	Nama Kab/Kota	Tahun	Kemandirian Keuangan Daerah (X2)		
			PAD (Rp)	Transfer Pempus + Pemprov + Pinjaman	%
1	Kabupaten Banyuasin	2018	140.602.072.489,75	1.542.426.706.785,30	9,12
		2019	200.616.348.310,39	1.748.580.820.424,46	11,47
		2020	202.820.182.399,12	1.499.500.432.909,01	13,53
		2021	228.458.786.718,56	1.909.561.209.243,92	11,96
		2022	253.097.193.763,83	1.970.019.217.745,19	12,85
2	Kabupaten Empat Lawang	2018	32.217.492.488,71	792.683.494.363,99	4,06
		2019	41.672.141.481,16	786.368.483.810,91	5,30
		2020	33.740.140.713,07	847.751.906.951,00	3,98
		2021	27.846.959.236,30	959.904.540.703,80	2,90
		2022	51.423.805.683,75	1.185.056.261.620,16	4,34
3	Kabupaten Lahat	2018	112.571.296.475,37	1.457.913.441.842,27	7,72
		2019	141.161.144.249,35	1.757.473.957.177,55	8,03
		2020	127.992.430.922,65	1.351.906.803.484,00	9,47
		2021	155.359.493.986,22	1.663.555.806.752,61	9,34
		2022	172.372.518.276,85	1.852.369.304.869,37	9,31
4	Kabupaten Muara Enim	2018	232.468.708.584,45	1.913.907.500.484,12	12,15
		2019	303.296.321.151,66	2.359.923.892.642,09	12,85
		2020	248.525.026.749,97	1.759.787.177.895,00	14,12
		2021	240.472.782.977,73	2.148.468.007.735,74	11,19
		2022	251.759.607.178,25	2.658.035.761.012,53	9,47
5	Kabupaten Musi Banyuasin	2018	210.238.037.283,96	2.499.023.108.651,59	8,41
		2019	286.594.847.515,54	3.276.205.136.069,34	8,75
		2020	353.989.261.395,82	2.716.421.426.320,00	13,03
		2021	377.346.398.574,74	2.738.246.338.614,01	13,78
		2022	352.504.682.841,06	2.527.114.329.365,78	13,95
6	Kabupaten Musi Rawas	2018	106.289.385.325,54	1.393.343.060.217,59	7,63
		2019	128.563.715.132,68	1.529.087.888.310,35	8,41
		2020	169.757.910.843,75	1.281.220.900.684,00	13,25
		2021	169.802.022.739,73	1.465.130.018.489,40	11,59
		2022	138.977.052.926,79	1.461.531.295.007,41	9,51
7	Kabupaten Musi Rawas Utara	2018	30.141.830.709,51	779.098.408.163,35	3,87
		2019	37.574.950.356,98	835.034.602.518,21	4,50
		2020	47.922.442.521,93	648.335.446.673,00	7,39
		2021	47.954.877.679,83	728.815.439.784,79	6,58
		2022	44.815.721.602,41	875.493.560.055,62	5,12
8	Kabupaten Ogan Ilir	2018	55.362.963.113,45	1.111.967.345.112,59	4,98
		2019	86.150.568.157,79	1.267.209.702.227,31	6,80
		2020	87.850.356.384,19	1.077.822.825.760,00	8,15
		2021	108.964.768.080,61	1.087.422.844.487,85	10,02
		2022	118.380.063.860,40	1.457.542.513.768,40	8,12
9	Kabupaten Ogan Komering Ilir	2018	235.946.143.259,17	1.703.079.549.094,52	13,85
		2019	195.401.652.977,59	1.773.223.592.188,32	11,02
		2020	168.781.771.319,94	1.537.450.400.571,00	10,98
		2021	156.736.616.098,20	1.601.852.556.646,55	9,78
		2022	247.238.151.722,00	2.190.358.611.451,19	11,29

10	Kabupaten Ogan Komering Ulu	2018	156.622.053.791,34	1.101.621.729.827,87	14,22
		2019	145.563.548.512,85	1.242.018.781.415,79	11,72
		2020	115.934.531.245,46	1.024.342.620.040,00	11,32
		2021	102.683.436.656,43	1.075.131.320.042,95	9,55
		2022	119.223.066.898,74	1.124.925.870.756,26	10,60
11	Kabupaten Ogan Komering Ulu Selatan	2018	42.993.134.751,66	967.117.629.565	4,45
		2019	57.669.139.990,39	1.061.628.733.337,54	5,43
		2020	46.947.369.117,43	1.022.028.763.214,57	4,59
		2021	60.796.162.001,13	927.072.381.490,74	6,56
		2022	59.377.351.313,13	1.107.816.056.390,42	5,36
12	Kabupaten Ogan Komering Ulu Timur	2018	85.235.157.420,53	1.244.691.002.198,67	6,85
		2019	99.017.727.658,01	1.336.429.982.230,23	7,41
		2020	95.307.626.694,91	1.258.418.512.827,00	7,57
		2021	125.316.766.045,53	1.448.664.264.808,97	8,65
		2022	97.282.586.677,39	1.661.055.024.467,59	5,86
13	Kabupaten Penukal Abab Lematang Ilir	2018	74.392.980.925,08	1.054.210.933.835,65	7,06
		2019	84.794.229.883,15	951.061.132.969,00	8,92
		2020	49.466.198.650,20	745.202.700.523,00	6,64
		2021	67.909.514.128,65	1.529.505.428.879,34	4,44
		2022	65.032.815.000,75	1.425.173.154.603,03	4,56
14	Kota Lubuk Linggau	2018	105.606.815.786,70	772.726.187.559,56	13,67
		2019	100.950.266.993,95	875.713.723.327,99	11,53
		2020	86.319.561.348,87	810.247.144.343,00	10,65
		2021	128.297.636.758,39	798.265.268.434,30	16,07
		2022	104.399.965.189,33	956.099.437.438,21	10,92
15	Kota Pagar Alam	2018	73.600.344.354,05	683.817.982.479,51	10,76
		2019	60.064.187.982,36	717.584.199.264,67	8,37
		2020	88.125.835.783,96	691.286.768.938,00	12,75
		2021	56.889.989.371,68	679.629.030.323,40	8,37
		2022	67.865.813.807,05	871.084.743.349,60	7,79
16	Kota Palembang	2018	953.302.082.627,74	2.350.921.481.107,14	40,55
		2019	1.081.114.690.868,43	2.673.434.273.551,11	40,44
		2020	1.032.720.957.939,99	2.282.716.821.711,31	45,24
		2021	1.158.871.191.669,00	2.246.805.412.099,99	51,58
		2022	1.408.723.442.113,31	2.256.144.482.780,48	62,44
17	Kota Prabumulih	2018	90.910.521.066,19	807.500.937.955,96	11,26
		2019	100.975.564.957,57	984.222.067.892,12	10,26
		2020	85.037.055.386,71	778.271.667.386,68	10,93
		2021	80.782.256.531,97	902.476.004.563,08	8,95
		2022	101.593.166.773,37	886.713.060.579,10	11,46

Lampiran 7

Hasil Output Spss 26

Hasil Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Efektivitas PAD	85	30,40	151,34	88,1211	22,91264
Rasio Kemandirian	85	2,90	62,44	11,4073	9,89913
Efisiensi Belanja	85	73,83	100,93	89,2577	4,77070
Valid N (listwise)	85				

Sumber : Output data diolah (spss 26), 2024

Hasil Uji Normalitas

Unstandardized Residual

N		85
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,33110942
Most Extreme Differences	Absolute	,048
	Positive	,048
	Negative	-,041
Test Statistic		,048
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

Sumber : Output data diolah (spss 26), 2024

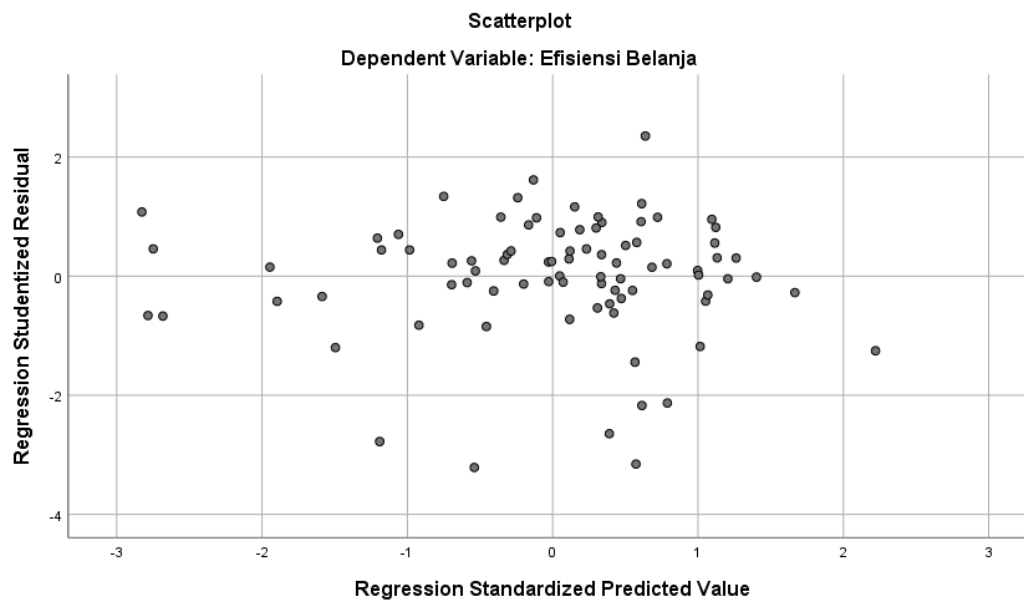
Hasil Uji Multikolineritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	74,360	,475		156,601	,000		
	Efektivitas PAD	,156	,005	,942	30,316	,000	1,000	1,000
	Rasio Kemandirian	,042	,007	,183	5,899	,000	1,000	1,000

a. Dependent Variable: Efisiensi Belanja

Hail Uji Heteroskedastisitas



Sumber : Output data diolah (spss 26), 2024

Hasil Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,588 ^a	,345	,321	1,86120	2,038

a. Predictors: (Constant), LAG, Efektivitas PAD, Rasio Kemandirian

b. Dependent Variable: Efisiensi Belanja Daerah

Sumber : output data diolah (spss 26), 2024

Hasil Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	74.360	.475		156.601	.000
	Efektivitas PAD	.156	.005	.942	30.316	.000
	Rasio Kemandirian	.042	.007	.183	5.899	.000

a. Dependent Variable: Efisiensi Belanja

Hasil Analisis Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,588 ^a	,345	,321	1,86120	2,038

a. Predictors: (Constant), LAG, Efektivitas PAD, Rasio Kemandirian

b. Dependent Variable: Efisiensi Belanja Daerah

Sumber : Output data diolah (spss 26),2024

Hasil Uji Signifikan Parsial (Uji-t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	74.360	.475		156.601	.000
	Efektivitas PAD	.156	.005	.942	30.316	.000
	Rasio Kemandirian	.042	.007	.183	5.899	.000

Hasil Uji Signifikansi Simultan Penelitian (Uji-F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1147.566	2	573.783	477.237	.000 ^b
	Residual	98.589	82	1.202		
	Total	1246.155	84			

a. Dependent Variable: Efisiensi Belanja

b. Predictors: (Constant), Rasio Kemandirian, Efektivitas PAD

Sumber : Output data diolah (spss 26), 2024

Lampiran 8

Tabel Uji t

df=(n-k)	$\alpha = 0.05$	$\alpha = 0.025$
1	6,314	12,706
2	2,920	4,303
3	2,353	3,182
4	2,132	2,776
5	2,015	2,571
6	1,943	2,447
7	1,895	2,365
8	1,860	2,306
9	1,833	2,262
10	1,812	2,228
11	1,796	2,201
12	1,782	2,179
13	1,771	2,160
14	1,761	2,145
15	1,753	2,131
16	1,746	2,120
17	1,740	2,110
18	1,734	2,101
19	1,729	2,093
20	1,725	2,086
21	1,721	2,080
22	1,717	2,074
23	1,714	2,069
24	1,711	2,064
25	1,708	2,060
26	1,706	2,056
27	1,703	2,052
28	1,701	2,048
29	1,699	2,045
30	1,697	2,042
31	1,696	2,040
32	1,694	2,037
33	1,692	2,035
34	1,691	2,032
35	1,690	2,030
36	1,688	2,028
37	1,687	2,026
38	1,686	2,024
39	1,685	2,023
40	1,684	2,021
41	1,683	2,020

42	1,682	2,018
43	1,681	2,017
44	1,680	2,015
45	1,679	2,014
46	1,679	2,013
47	1,678	2,012
48	1,677	2,011
49	1,677	2,010
df=(n-k)	$\alpha = 0.05$	$\alpha = 0.025$
51	1,675	2,008
52	1,675	2,007
53	1,674	2,006
54	1,674	2,005
55	1,673	2,004
56	1,673	2,003
57	1,672	2,002
58	1,672	2,002
59	1,671	2,001
60	1,671	2,000
61	1,670	2,000
62	1,670	1,999
63	1,669	1,998
64	1,669	1,998
65	1,669	1,997
66	1,668	1,997
67	1,668	1,996
68	1,668	1,995
69	1,667	1,995
70	1,667	1,994
71	1,667	1,994
72	1,666	1,993
73	1,666	1,993
74	1,666	1,993
75	1,665	1,992
76	1,665	1,992
77	1,665	1,991
78	1,665	1,991
79	1,664	1,990
80	1,664	1,990
81	1,664	1,990
82	1,664	1,989
83	1,663	1,989
84	1,663	1,989

85	1,663	1,988
86	1,663	1,988
87	1,663	1,988
88	1,662	1,987
89	1,662	1,987
90	1,662	1,987
91	1,662	1,986
92	1,662	1,986
93	1,661	1,986
94	1,661	1,986
95	1,661	1,985
96	1,661	1,985
97	1,661	1,985
98	1,661	1,984
99	1,660	1,984

LAMPIRAN 9

Tabel Uji F

$\alpha = 0,05$	$df_1 = (k-1)$							
$df_2 = (n-k-1)$	1	2	3	4	5	6	7	8
1	161.44 8	199,500	215.70 7	224,583	230,162	233.98 6	236,768	238,883
2	18,513	19,000	19,164	19,247	19,296	19,330	19,353	19,371
3	10,128	9,552	9,277	9,117	9,013	8,941	8,887	8,845
4	7,709	6,944	6,591	6,388	6,256	6,163	6,094	6,041
5	6,608	5,786	5,409	5,192	5,050	4,950	4,876	4,818
6	5,987	5,143	4,757	4,534	4,387	4,284	4,207	4,147
7	5,591	4,737	4,347	4,120	3,972	3,866	3,787	3,726
8	5,318	4,459	4,066	3,838	3,687	3,581	3,500	3,438
9	5,117	4,256	3,863	3,633	3,482	3,374	3,293	3,230
10	4,965	4,103	3,708	3,478	3,326	3,217	3,135	3,072
11	4,844	3,982	3,587	3,357	3,204	3,095	3,012	2,948
12	4,747	3,885	3,490	3,259	3,106	2,996	2,913	2,849
13	4,667	3,806	3,411	3,179	3,025	2,915	2,832	2,767
14	4,600	3,739	3,344	3,112	2,958	2,848	2,764	2,699
15	4,543	3,682	3,287	3,056	2,901	2,790	2,707	2,641
16	4,494	3,634	3,239	3,007	2,852	2,741	2,657	2,591
17	4,451	3,592	3,197	2,965	2,810	2,699	2,614	2,548
18	4,414	3,555	3,160	2,928	2,773	2,661	2,577	2,510
19	4,381	3,522	3,127	2,895	2,740	2,628	2,544	2,477
20	4,351	3,493	3,098	2,866	2,711	2,599	2,514	2,447
21	4,325	3,467	3,072	2,840	2,685	2,573	2,488	2,420
22	4,301	3,443	3,049	2,817	2,661	2,549	2,464	2,397
23	4,279	3,422	3,028	2,796	2,640	2,528	2,442	2,375
24	4,260	3,403	3,009	2,776	2,621	2,508	2,423	2,355
25	4,242	3,385	2,991	2,759	2,603	2,490	2,405	2,337
26	4,225	3,369	2,975	2,743	2,587	2,474	2,388	2,321
27	4,210	3,354	2,960	2,728	2,572	2,459	2,373	2,305
28	4,196	3,340	2,947	2,714	2,558	2,445	2,359	2,291
29	4,183	3,328	2,934	2,701	2,545	2,432	2,346	2,278

30	4,171	3,316	2,922	2,690	2,534	2,421	2,334	2,266
31	4,160	3,305	2,911	2,679	2,523	2,409	2,323	2,255
32	4,149	3,295	2,901	2,668	2,512	2,399	2,313	2,244
33	4,139	3,285	2,892	2,659	2,503	2,389	2,303	2,235
34	4,130	3,276	2,883	2,650	2,494	2,380	2,294	2,225
35	4,121	3,267	2,874	2,641	2,485	2,372	2,285	2,217
36	4,113	3,259	2,866	2,634	2,477	2,364	2,277	2,209
37	4,105	3,252	2,859	2,626	2,470	2,356	2,270	2,201
38	4,098	3,245	2,852	2,619	2,463	2,349	2,262	2,194
39	4,091	3,238	2,845	2,612	2,456	2,342	2,255	2,187
40	4,085	3,232	2,839	2,606	2,449	2,336	2,249	2,180
41	4,079	3,226	2,833	2,600	2,443	2,330	2,243	2,174
42	4,073	3,220	2,827	2,594	2,438	2,324	2,237	2,168
43	4,067	3,214	2,822	2,589	2,432	2,318	2,232	2,163
44	4,062	3,209	2,816	2,584	2,427	2,313	2,226	2,157
45	4,057	3,204	2,812	2,579	2,422	2,308	2,221	2,152
46	4,052	3,200	2,807	2,574	2,417	2,304	2,216	2,147
47	4,047	3,195	2,802	2,570	2,413	2,299	2,212	2,143
48	4,043	3,191	2,798	2,565	2,409	2,295	2,207	2,138
49	4,038	3,187	2,794	2,561	2,404	2,290	2,203	2,134
50	4,034	3,183	2,790	2,557	2,400	2,286	2,199	2,130
51	4,030	3,179	2,786	2,553	2,397	2,283	2,195	2,126
52	4,027	3,175	2,783	2,550	2,393	2,279	2,192	2,122
53	4,023	3,172	2,779	2,546	2,389	2,275	2,188	2,119
54	4,020	3,168	2,776	2,543	2,386	2,272	2,185	2,115
55	4,016	3,165	2,773	2,540	2,383	2,269	2,181	2,112
56	4,013	3,162	2,769	2,537	2,380	2,266	2,178	2,109
57	4,010	3,159	2,766	2,534	2,377	2,263	2,175	2,106
58	4,007	3,156	2,764	2,531	2,374	2,260	2,172	2,103
59	4,004	3,153	2,761	2,528	2,371	2,257	2,169	2,100
60	4,001	3,150	2,758	2,525	2,368	2,254	2,167	2,097
61	3,998	3,148	2,755	2,523	2,366	2,251	2,164	2,094
62	3,996	3,145	2,753	2,520	2,363	2,249	2,161	2,092
63	3,993	3,143	2,751	2,518	2,361	2,246	2,159	2,089
64	3,991	3,140	2,748	2,515	2,358	2,244	2,156	2,087
65	3,989	3,138	2,746	2,513	2,356	2,242	2,154	2,084
66	3,986	3,136	2,744	2,511	2,354	2,239	2,152	2,082

67	3,984	3,134	2,742	2,509	2,352	2,237	2,150	2,080
68	3,982	3,132	2,740	2,507	2,350	2,235	2,148	2,078
69	3,980	3,130	2,737	2,505	2,348	2,233	2,145	2,076
70	3,978	3,128	2,736	2,503	2,346	2,231	2,143	2,074
71	3,976	3,126	2,734	2,501	2,344	2,229	2,142	2,072
72	3,974	3,124	2,732	2,499	2,342	2,227	2,140	2,070
73	3,972	3,122	2,730	2,497	2,340	2,226	2,138	2,068
74	3,970	3,120	2,728	2,495	2,338	2,224	2,136	2,066
75	3,968	3,119	2,727	2,494	2,337	2,222	2,134	2,064
76	3,967	3,117	2,725	2,492	2,335	2,220	2,133	2,063
77	3,965	3,115	2,723	2,490	2,333	2,219	2,131	2,061
78	3,963	3,114	2,722	2,489	2,332	2,217	2,129	2,059
79	3,962	3,112	2,720	2,487	2,330	2,216	2,128	2,058
80	3,960	3,111	2,719	2,486	2,329	2,214	2,126	2,056
81	3,959	3,109	2,717	2,484	2,327	2,213	2,125	2,055
82	3,957	3,108	2,716	2,483	2,326	2,211	2,123	2,053
83	3,956	3,107	2,715	2,482	2,324	2,210	2,122	2,052
84	3,955	3,105	2,713	2,480	2,323	2,209	2,121	2,051
85	3,953	3,104	2,712	2,479	2,322	2,207	2,119	2,049
86	3,952	3,103	2,711	2,478	2,321	2,206	2,118	2,048
87	3,951	3,101	2,709	2,476	2,319	2,205	2,117	2,047
88	3,949	3,100	2,708	2,475	2,318	2,203	2,115	2,045
89	3,948	3,099	2,707	2,474	2,317	2,202	2,114	2,044
90	3,947	3,098	2,706	2,473	2,316	2,201	2,113	2,043
91	3,946	3,097	2,705	2,472	2,315	2,200	2,112	2,042
92	3,945	3,095	2,704	2,471	2,313	2,199	2,111	2,041
93	3,943	3,094	2,703	2,470	2,312	2,198	2,110	2,040
94	3,942	3,093	2,701	2,469	2,311	2,197	2,109	2,038
95	3,941	3,092	2,700	2,467	2,310	2,196	2,108	2,037
96	3,940	3,091	2,699	2,466	2,309	2,195	2,106	2,036
97	3,939	3,090	2,698	2,465	2,308	2,194	2,105	2,035
98	3,938	3,089	2,697	2,465	2,307	2,193	2,104	2,034
99	3,937	3,088	2,696	2,464	2,306	2,192	2,103	2,033
100	3,936	3,087	2,696	2,463	2,305	2,191	2,103	2,032

Lampiran 10
Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
125	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	1.7919
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967