

ABSTRAK

**RATIO PERCENTAGE ALLOCATION LOCAL GOVERNMENT BUDGET (APBD)
BEFORE AND DURING REGION ELECTION IN INDONESIA**

By

SYARIF HIDAYAT

This study aims to tell the difference ratio percentage the APBD in indonesia before and at the general election was conducted in indonesia in fiscal year 2012-2013 by using three variable budget spending is grant expenditure, social expenditure and capital expenditure.

This research is empirical studies in which sampling conducted by the census and methods with the use of statistical tests paired sample t-test and wilcoxon signed rank test. Processing using the SPSS 16. The sample used as many as 134 region in Indonesia in fiscal year in 2013.

The results of the study are (1) allocation of grant expenditure budget and capital expended during the process of the regional election was higher than grant expenditrure budget and capital expenditures allocation before the process of the regional election process.(2) allocation of society not support expenditure budget in during the process of the regional election.Results of the study suggest that the government should need to make a tighter control especially for the ratio of the percentage allocation of grant expenditures and capital expenditures ranging from procedures for budgeting, execution, reporting, and the monitoring in region election in Indonesia.

Keywords: Regional Election, Local Government Budget, Grant Expenditure Budget, Society Expenditure Budgets, Capital Expenditures Budget.