

REGIONS BEFORE AND DURING THE ELECTIONS (CASE STUDY IN INDONESIA)

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Abstract: *This study is aimed at investigating (1) whether differences exist in allocating the grant, society support, and financial support budgets within the incumbent local government budget before and during the process of regional election; (2) whether differences exist in allocating the grant, society support, and financial support budget during the regional election process between the incumbent and non incumbent candidates. This study applied the census method to analyze the local government practicing the regional election process involving the incumbent and non incumbent candidates in Indonesia. The objects investigated are grant, society support, and financial support budgets within the local government budget of 2019-2020 periods. The result of the study are (1) allocation of grant expenditure budget in incumbent regions during the process of the regional election was higher than the grant expenditure budget allocation before the process of the regional election process. (2) allocation of society support expenditure budget in incumbent regions during the process of the regional election was higher than the society support expenditure budget allocation before the process of the regional election process. (3) allocation of financial support expenditure budget in incumbent regions during the process of the regional election was higher than the financial support expenditure budget allocation before the process of the regional election process. (4) grant expenditure budget allocation in incumbent regions during the regional election process was higher than the budget allocation for the non incumbent regions. (5) society support expenditure budget allocation in incumbent regions during the regional election process was higher than the budget allocation for the non incumbent regions. (6) financial support expenditure budget allocation in incumbent regions during the regional election process was higher than the budget allocation for the non incumbent regions.*

Keywords: Regional election, Local Government Budget, Grant Expenditure Budget, Society Support Expenditure Budget, Financial Support Expenditure Budget

1. Introduction

The regulation of Law Number 32 of 2004 concerning the General Election of Regional Heads (Pemilukada) has begun to be implemented directly by the people and elections have been

implemented starting in 2005 directly in 314 Regency/City areas and Provinces in Indonesia. However, the process of implementing regional head elections requires enormous funds of trillions of rupiah, starting from registration, procurement of goods and services for voting as well as campaigns from regional head candidates and political parties. This means that the regional head's choice is a big activity that must also be funded by a large budget. As a consequence, many inefficiencies and ineffectiveness occur in the implementation process. The logic of thinking in regional head elections influences the thought patterns and mindset of regional head election organizers, political parties, regional head candidates, political actors, central and regional government bureaucracy and community voters. This activity continues until the ambition and goal of winning are chosen by the regional head. As a result, political parties and political actors are willing to spend trillions of rupiah to participate in the regional head's chosen arena at all costs.

Several indications of the use of the Regional Revenue and Expenditure Budget (APBD) are remembered when regional heads whose term of office is ending nominates again in the next regional head election. At this point, the incumbent competes again to maintain power in order to be re-elected in the next period. This is confirmed by the difference in spending allocations in regions led by incumbents which are greater than in regions led by non-incumbents. There are also allegations that incumbents use APBD funds for their candidacy. Apart from that, research results from the Indonesian Corruption Watch (ICW) found an increase in the allocation of spending on grants and social assistance in the APBD during the implementation of regional head elections in 2008, 2018 and 2020 in several regions in Indonesia.

Several advantages and advantages that the incumbent has provide an advantage for the incumbent in resource allocation, especially regional finance, especially in accordance with the regulations of the Republic of Indonesia Government Regulation number 58 of 2005 concerning Regional Financial Management providing authority and power in determining policies for the implementation and implementation of the APBD. With the authority and power they have, the incumbent has a great opportunity to exploit it, especially expenditure items in the APBD for the personal benefit of each incumbent.

Several research results confirm the incumbent phenomenon in the choice of regional heads, Ritonga & Alam (2010) explain that grant spending and social assistance spending are spending items used by incumbents to attract voters to vote for them. Handayani (2010) explains that the allocation of grant spending and financial aid spending for cities/districts where incumbents are re-elected as regional heads is greater than cities/districts where incumbents are not re-elected by regional heads in Central Java Province. Martha (2016) stated that the distribution of grant budget assistance, social assistance and financial assistance during the implementation of regional head elections was greater than before the election. Then, Habibi (2018) almost similarly shows an increase in Political Discretionary Funds by the Incumbent even though the regional financial situation is not yet healthy by providing grant assistance to attract voter sympathy and interest in the 2015 Regional Head Election. Meanwhile, Setiawan and Setyorini (2018) indicate that there are differences in allocation. spending on grants and social assistance before and during the regional head election took place where the incumbent regional head increased grant spending in order to improve performance. Almost the same income from Habibi & Alaydrus (2018) stated that the incumbent continued to provide financial assistance, grants and social assistance to attract voter sympathy in the 2015 regional head election in Samarinda. Likewise, Tanjung and Alamsyah (2021) said that incumbent grant spending was greater during the regional head election (2020) than before the

regional head election (2019) and incumbent grant spending was greater than non-incumbent candidate pairs during the 2020 regional head election.

Based on the existing problems, we can formulate the problems in this research, namely (1) Is there a difference in the allocation ratio for grant spending, social spending and financial aid spending for incumbent regions before and during the regional head's election? (2) Is there a difference in the allocation ratio for grant spending, social assistance spending and financial assistance spending between incumbent-led regions and non-incumbent-led regions when regional heads are elected? In order to answer the questions above, the aims of this research are (1) to obtain empirical evidence of differences in the allocation ratio for grant spending, social spending and financial aid spending for incumbent regions before and during the election of regional heads. (2) to obtain empirical evidence of differences in the allocation ratio of grant spending, social assistance spending and financial aid spending between incumbent-led regions and non-incumbent-led regions at the time of regional head selection.

Based on the explanation above, the motivation behind this research is, firstly, the finding of incumbent opportunistic behavior in the allocation of grant spending and social assistance spending in the APBD during the implementation of regional head elections. Second, several previous studies have explained that there are differences in expenditure allocation ratios, especially social assistance, grants and financial assistance between regions led by incumbents who are running and chosen by regional heads and non-incumbent regions. It is hoped that this research will be able to provide a theoretical contribution as reference material and supporting data for further research in developing research in the field of regional financial accounting.

2. Literature Review and Hypothesis

2.1 Agency Theory

Agency theory is a theory that explains the relationship between principal and agent, where one party, namely the principal, makes a contract or agreement implicitly and explicitly with another party (agent) in the hope that the agent will act or do work as expected by the principal. This delegation occurs when a person or group of people (principal) chooses another person or group (agent) to act in the interests of the principal. One example of a principal-agent relationship can be found in the regional government system, namely the relationship between the executive, legislative and public.

2.1.1 Agency Relations in Regional Budgeting

According to Ritonga & Alam (2010), budgeting is a contract mandate given to agents (executives) within the framework of an institutional structure with various different levels. In government in particular, legislative regulations are implicitly a clear example of a form of contract between the executive, legislature and the public. In this regulation, all forms of obligations and rights of the parties involved in government are expressed. In the context of regional government in Indonesia, agency relationships can be divided into 5 categories, namely: (a) DPRD-Regional Head, (b) Regional Head-People, (c) DPRD-People, and (d) Regional Head-Head of SKPD, and (e) Head of SKPD-SKPD Staff. This relationship between agency problems can be reduced through transparency, accountability, fairness and regional financial audits.

2.2 Public Choice Theory

Public choice theory views that the core concept of analysis is individual actors, whether acting as officials who are appointed through elections or as ordinary citizens or as company leaders. In the arena of political competition, politicians and bureaucrats act solely to increase the power they have. According to public choice theory, this is the result of the interaction of rational actors who want to maximize profits for themselves.

2.2.1 Politics of Public Sector Budgeting

The determination of a budget is seen as a legislative and executive performance contract. According to Rubin (2000) public budgeting is a reflection of the creative power of various budget actors who have different interests or preferences for budget outcomes. The limited funds available to the government are one reason why budgeting is an important mechanism for allocating resources. According to Mardiasmo (2018), budgeting in public sector entities or institutions is a stage that is quite complicated, complex and contains high political elements. In public sector entities or institutions, budgeting is a political process. The public sector budget is an instrument of accountability and transparency in the management of public funds and the implementation of programs funded with public money.

In principle, Anderson, J.E (1984: 13-15) in Abdullah & Asmara (2010) said that there are five categories that can be used as criteria in indicating the factors behind the parties involved in making and taking decisions, including: Political Values, Organization Values, Personal Values, Policy Values and Ideological Values.

2.3 Hypothesis

2.3.1 Comparison of Incumbent Regional Expenditure Allocations Before and During the Choice of Regional Heads

The implementation of regional head elections in 2018 and 2020 resulted in changes in the size of the expenditure budget, especially for regions where regional heads are running again as incumbent candidates in the regional head election. Based on research results from the Indonesian Survey Circle (LSI), it shows that the incumbent regional head has a great opportunity and opportunity to win the regional head election. The large opportunity and opportunity for regional heads to be re-elected cannot be separated from the benefits that regional heads get, both direct and indirect benefits.

The direct advantage of a regional head who is currently in office is in the form of his popularity. Logically, the regional head is probably the person best known to voters, in this case the people. Meanwhile, indirect benefits are obtained by the incumbent regional head from his activities and activities, in this case as regional head in making visits to regions, handing over aid to the community and inaugurating a development project, which can be wrapped up as a campaign to introduce himself to the wider community and the public, so that there is The possibility that the APBD will be used for self-socialization for the incumbent is very wide open and large, because he is still in power as regional head.

According to Halim & Abdullah (2006), it was stated that the incumbent candidate's opportunism in the APBD preparation process prior to the implementation of the regional head election was indicated to be very strong. As an incumbent candidate, a regional head who is running for regional head election has a great opportunity to utilize spending items in the APBD

for his benefit. The APBD preparation process begins with a proposal submitted by the executive (Regional Government) which is indicated to prioritize the interests of the executive. With the superior power they have, the incumbent will tend to propose a budget that can enlarge the agency, both from a financial and non-financial perspective.

Grant spending and social assistance spending are spending items that can be used by incumbent candidates to attract voters to gain vote support (Ritonga & Alam, 2010). This reason is quite basic because in Permendagri 59 of 2007 which is a revision of Permendagri 13 of 2006, these two types of spending are part of the indirect spending component whose distribution is not through programs and activities and does not have specific performance targets, so the allocation tends to be subjective (politically vulnerable). interest) and the realization of expenditure is based on the initiative of the Regent/Mayor in the form of a Regional Head Regulation.

Based on the results of research conducted by Ritonga & Alam (2010), it shows that the allocation of grant spending and social assistance spending for regions with incumbent candidates during the implementation of the regional head election is greater than before the implementation of the regional head election. Meanwhile, the results of research conducted by Indonesian Corruption Watch (ICW) in collaboration with Murdoch University also show that there was an increase in the allocation of spending on grants and social assistance in the APBD during the implementation of the 2008 regional head elections in Tabanan Regency (Bali), Bau-Bau City (Sulawesi Southeast), and Bandung City (West Java) followed by the victory of the incumbent candidate. There was an increase in the allocation of spending on grants and social assistance in the APBD during the 2008 regional head elections in Tabanan Regency (Bali), Bau-Bau City (Southeast Sulawesi), and Bandung City (West Java) followed by the victory of the incumbent candidates.

Based on the theoretical basis and empirical findings above, the hypothesis to be tested is stated as follows:

Ha1: The average proportion of incumbent regional grant spending at the time of regional head selection is greater than the average proportion of incumbent regional grant spending before regional head selection

Ha2: The average proportion of incumbent regional social assistance spending at the time of the regional head's choice is greater than the average proportion of incumbent regional social assistance spending before the regional head's choice

Ha3: The average proportion of incumbent regional financial aid spending at the time of regional head selection is greater than the average proportion of incumbent regional financial aid spending before regional head selection.

2.3.2 Comparison of Expenditure Allocations between Incumbent Regions and Non-Incumbent Regions at the Time of Election of Regional Heads

The large authority of regional heads in the budget preparation process opens up space for regional heads to realize their personal interests. The position of regional heads as planners and implementers of regional government policies can be used to prioritize their preferences in budgeting.

To realize their personal interests, regional heads have a preference for allocations that contain lucrative opportunistic opportunities and have long-term political impacts. Therefore, regional heads who intend to follow back the regional heads' choices will increase the allocation of certain expenditures that support their interests. Towards the implementation of the regional head election, a candidate needs large funds for the nomination process, so the

incumbent uses this opportunity to win the hearts of voters through campaigns in the form of social, financial and other assistance.

The spending allocation for grants, social assistance and financial assistance in regions chosen by regional heads with incumbent candidates tends to be greater than the spending allocation in non-incumbent regions. In contrast to incumbent regions, even though they both have power, this does not mean that the regional head who is not running again does not have political interests, it is just that the regional head does not use aid spending, but rather achieves his political goals through permanent spending allocations. so that the allocation of spending on grants, social assistance and financial assistance to non-incumbent regions does not contain profitable opportunism. Shopping items that can be utilized by incumbents include grant spending and social assistance spending which are non-binding/non-continuous and given selectively according to the decision of the regional head (Permen 59/2007).

According to the results of research analysis conducted by Ritonga & Alam (2010), it shows that the proportion of grant spending and social assistance spending for incumbent candidate regions is greater than for non-incumbent regions during the implementation of regional head elections. Meanwhile, Handayani's research results (2010) show that the allocation of grant spending and financial assistance spending for districts/cities whose incumbents follow back the regional head's choice is greater than districts/cities whose incumbents do not intend to follow back the regional head's choice.

Based on the theoretical basis and research results discussed previously, the next hypothesis can be stated as follows, namely:

Ha4: The change in the average proportion of grant spending in incumbent regions is greater than the change in the average proportion of grant spending in non-incumbent regions at the time of regional head election

Ha5: The change in the average proportion of social assistance spending in incumbent regions is greater than the change in the average proportion of social assistance spending in non-incumbent regions at the time of regional head election

Ha6: The change in the average proportion of financial aid spending in incumbent regions is greater than the change in the average proportion of financial aid spending in non-incumbent regions at the time of regional head election.

3. Research Methods

3.1 Population and Sample

The population in this research is all provinces/districts/cities in Indonesia that are implementing regional head elections in 2020. This research uses the census method, namely the entire population is used as the research object, namely 270 districts/cities. This research uses observation data for 1 year, namely 2020. The data analyzed in this research is secondary data, which includes: (1) data on the election schedule for Regency/City regional heads in Indonesia in 2020 sourced from the General Election Commission (KPU), (2) data on the status of Regency/City regional heads sourced from the Ministry of Home Affairs (KEMENDAGRI), (3) data on the allocation of grant expenditures, social assistance expenditures, and financial assistance expenditures in the Regency/City APBD in Indonesia for the 2019-2020 fiscal year, which sourced from the Directorate of Financial Balance, Ministry of Finance of the Republic of Indonesia and Provincial/Regency/City Regional Governments.

3.2 Data Analysis Methods

This research examines differences in spending allocations in incumbent regions before and during the regional head's choice, by comparing the average proportion of spending before and during the regional head's choice. Meanwhile, the comparison of changes (Δ) in the average proportion of expenditure is used to test differences in expenditure allocation between incumbent regions and non-incumbent regions.

4. Analysis Results and Discussion

4.1 First Hypothesis Testing

As explained in table 1, by comparing the average proportion of incumbent regional grant spending before and during the implementation of the regional head's choice, it can be seen that the proportion of incumbent regional grant spending during the implementation of the regional head's choice is greater than the proportion of incumbent regional grant spending before the implementation of the head's choice. area. These results indicate that there is an increase in grant spending allocations for the 2020 budget year in the district/city APBD in regions with incumbent candidates, this increase is quite significant compared to the 2019 budget year.

Table 1. Comparison of the Average Proportion of Incumbent Regional Grant Expenditures Before and During the Choice of Regional Heads

Period	Average Proportion of Incumbent Grants
Before	2,35%
When	5,67%

Source: Processed Data (2024)

4.2 Second Hypothesis Testing

As explained in table 2, by comparing the average proportion of incumbent regional social assistance spending before and during the implementation of the regional head's choice, it can be seen that the proportion of incumbent regional social assistance spending during the implementation of the regional head's choice is greater than the proportion of incumbent regional social assistance spending before the choice. District head. These results indicate that there is an increase in the allocation of social assistance spending for the 2020 budget year in the district/city APBD in regions with incumbent candidates, although this increase is not very significant compared to the 2019 budget year.

Table 2. Comparison of the Average Proportion of Incumbent Regional Social Assistance Expenditures Before and During the Choice of Regional Heads

Period	Average Proportion of Incumbent Social Assistance
Before	2,19%
When	2,29%

Source: Processed Data (2024)

4.3 Third Hypothesis Testing

As explained in table 3, by comparing the average proportion of incumbent regional financial aid spending before and during the implementation of the regional head's choice, it can be seen that the proportion of incumbent regional financial aid spending during the implementation of the regional head's choice is greater than the proportion of incumbent regional financial aid spending before implementation of the regional head's choice. These results indicate that there is an increase in the allocation of financial assistance spending for the 2020 budget year in the district/city APBD in regions with incumbent candidates, this increase is not very significant compared to the 2019 budget year.

Table 3. Comparison of the Average Proportion of Incumbent Regional Financial Assistance Expenditures Before and During the Election of Regional Heads

Period	Average Proportion of Incumbent Social Assistance
Before	3,30%
When	3,48%

Source: Processed Data (2024)

4.4 Fourth Hypothesis Testing

As explained in table 4, by comparing the change in the average proportion of grant spending between regions with incumbent candidates and regions with non-incumbent candidates during the implementation of regional head elections, it can be seen that the average change in the proportion of grant spending for regions with incumbent candidates is greater than change in the average proportion of regional grant spending with non-incumbent candidate. These results indicate that there is a difference in the allocation of grant spending for the 2020 fiscal year in the district/city APBD between incumbent regions and non-incumbent regions.

Table 4. Comparison of Changes in the Average Proportion of Grant Expenditures between Incumbent Regions and Non-Incumbent Regions During the Regional Elections

Status	Δ Average Proportion of Grants
Incumbent	275,30%
Non-Incumbent	234,48%

Source: Processed Data (2024)

4.5 Fifth Hypothesis Testing

As explained in table 5, by comparing the change in the average proportion of social assistance spending between regions with incumbent candidates and regions with non-incumbent candidates during the implementation of regional head elections, it can be seen that the average change in the proportion of social assistance spending for regions with incumbent candidates is greater. larger than the change in the average proportion of regional social assistance spending with non-incumbent candidates. These results indicate that there are differences in the allocation of social assistance spending for the 2020 fiscal year in the district/city APBD between regions with incumbent candidates and regions with non-incumbent candidates.

Table 5. Comparison of Changes in the Average Proportion of Social Assistance Expenditures between Incumbent Regions and Non-Incumbent Regions at the Time of Choice of Regional Heads

Status	Δ Average Proportion of Social Assistance
Incumbent	5,25%
Non-Incumbent	1,35%

Source: Processed Data (2024)

4.6 Sixth Hypothesis Testing

As explained in table 6, by comparing the change in the average proportion of financial aid spending between regions with incumbent candidates and regions with non-incumbent candidates during the implementation of regional head elections, it can be seen that the average change in the proportion of financial aid spending for regions with incumbent candidates was greater. larger than the change in the average proportion of regional financial aid spending with non-incumbent candidates. These results indicate that there is a difference in the allocation of financial assistance expenditure for the 2020 fiscal year in the district/city APBD between regions with incumbent candidates and regions with non-incumbent candidates.

Table 6. Comparison of Changes in the Average Proportion of Financial Assistance Expenditures between Incumbent Regions and Non-Incumbent Regions at the Time of Election of Regional Heads

Status	Δ Average Proportion of Financial Assistance
Incumbent	3,45%
Non-Incumbent	2,85%

Source: Processed Data (2024)

5. Discussion

The incumbent's opportunism in the process of preparing the APBD ahead of the implementation of the regional head's election is strongly indicated. Especially when a regional head who is running for re-election as the incumbent candidate has a great opportunity to utilize spending items in the APBD for his personal interests. Grant spending, social assistance spending and financial aid spending are the items used by incumbent candidates to attract voters in order to gain vote support.

Based on the results of testing the first, second and third hypotheses, it is known that the proportion of grant spending, social assistance spending and financial aid spending for regions with incumbent candidates during the implementation of the regional head election is greater than before the regional head election. The results of further analysis show that the proportion of grant spending, social assistance spending and financial aid spending for regions with incumbent candidates is greater than for non-incumbent regions.

The results of this research strengthen and support research conducted by Indonesian Corruption Watch (ICW) in collaboration with Murdoch University which found an increase in the allocation of grant spending and social assistance spending in the APBD during the implementation of the 2008 regional head elections in Tabanan Regency (Bali), Bau City -bau

(Southeast Sulawesi) and Bandung City (West Java) followed by wins for the incumbent candidates.

6. Conclusion

Based on the results of data analysis and discussion above, it can be concluded that:

1. There are differences in spending allocations before and during the choice of regional head for the region and the incumbent candidate. The expenditure allocation for grant spending, social assistance spending and regional financial assistance spending with incumbent candidates at the time of regional head selection is greater than before the regional head selection.
2. There are differences in expenditure allocation between regions with incumbent candidates and regions with non-incumbent candidates when implementing regional head elections. The expenditure allocation for grant spending, social assistance spending and financial assistance spending for regions with incumbent candidates is greater than for non-incumbent regions when implementing regional head elections.

7. Limitations

This research has several limitations that cannot be avoided, as with previous studies, you need to be careful in generalizing the research results and this research only takes data from 2019 and 2020.

8. Suggestion

This research uses secondary data with proxies for the allocation of grant spending, social assistance spending and financial aid spending to describe the opportunistic behavior of regional heads. To increase the accuracy and validity of research, it is highly recommended to conduct interviews and direct observations in the field with those involved in the research object. Then the research only compares the differences between two variables, namely incumbent and non-incumbent, using the allocation variables for grant spending, social assistance spending and financial aid spending in the Regency/City APBD. Therefore, it is hoped that further research will use other variables or factors that can strengthen the research results.

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