The Influence of Regional Function Budgets on the Re-Election of Incumbents in Indonesia

Yopi Loves[1], Andi Chairil Furqan[2], Nina Yusnita Yamin[3], Muhamad Iqbal[4]

[1] Akuntansi, Ekonomi dan Bisnis, Universitas Tadulako

[1]**yopiloves@gmail.com***, [2]**andichairilfurqan@untad.ac.id** , [3]**Alikarahmanita@gmail.com** ,
[4]**ananra.indi@gmail.com**

Abstract

This research analyses the impact of budgeting realization on regional functions on the probability of re-election of incumbents in Indonesia in 2014-2020 with a final sample size of 3,440 observations. Through a probit regression analysis approach and case studies in several regions in Indonesia, this research explores the relationship between the size of budget realization for certain functions in the region and the chance of the incumbent returning in the general election. The results of the research show that there is a significant positive and negative correlation between the realization of budgeting for the functions of education, public facilities, regional culture, tourism and the level of incumbent re-election. These findings highlight the role of budget realization in influencing public perceptions of incumbent performance and regional head election strategies in maintaining their position. The implication of these findings is the need for a deeper understanding of the dynamics of budget politics at the local level as well as the need to ensure transparency and accountability in the use of public budgets to minimize the potential for misuse for political interests. Researchers are expected to be able to analyses further the factors that can influence the incumbent's re-election.
Keywords: Regional Function Budget, Regional Head Election, Regional Government, Incumbency

Abstrak

Penelitian ini menganalisis dampak realisasi penganggaran pada fungsi-fungsi daerah terhadap probabilitas keterpilihan kembali petahana di Indonesia tahun 2014-2020 dengan jumlah sample akhir sebanyak 3.440 observasi. Melalui pendekatan analisis regresi probit dan studi kasus pada beberapa wilayah di Indonesia, penelitian ini mengeksplorasi hubungan antara besarnya realisasi anggaran pada fungsi-fungsi tertentu dalam daerah dengan peluang kembali petahana pada pemilihan umum. Hasil penelitian menunjukkan adanya korelasi positif dan negatif yang signifikan antara realisasi penganggaran untuk fungsi pendidikan, fasilitas umum, serta budaya dan pariwisata daerah dengan tingkat keterpilihan kembali petahana. Temuan ini menyoroti peran realisasi anggaran dalam memengaruhi persepsi masyarakat terhadap kinerja petahana dan strategi pemilihan kepala daerah dalam mempertahankan posisinya. Implikasi dari temuan ini adalah perlunya pemahaman lebih mendalam terkait dinamika politik anggaran di tingkat lokal serta kebutuhan untuk memastikan transparansi dan akuntabilitas dalam penggunaan anggaran publik untuk meminimalisir potensi penyalahgunaan kepentingan politik. Bagi peneliti diharapkan agar dapat menganalisis lebih lanjut terkait faktor faktor nya yang dapat mempengaruhi keterpilihan kembali petahana.

Kata kunci: Anggaran Fungsi Daerah, Pemilihan kepala daerah, Pemerintah Daerah, Petahana

1. Introduction

Indonesia has 34 provinces, 416 districts and 98 cities. In each Regional Government, the Government is led by a Regional Head who serves as a leader in carrying out all government affairs. The Regional Head is elected by the community for a period of 5 (five) years (Amalia & Pratolo, 2013). Regional heads who re-register to take part in the next election are referred to as incumbents or incumbents. Incumbent according to the Big Indonesian Dictionary (KBBI) is the holder of a certain position (who is or is still holding office). The incumbent has a big chance of winning the next Regional Head General Election if he is considered successful or has an effective and efficient performance in carrying out his duties in leading in the first period.

Yopi Loves[1], Andi Chairil Furqan[2], Nina Yusnita Yamin[3], Muhamad Iqbal[4]

entering the Regional Head Election period, the incumbent usually uses various methods to attract the attention of voters so that the incumbent can win the Regional Head election again in the following period. During regional head elections, incumbents tend to commit political bribes, namely buying votes and taking various kinds of expenditure and grants to cover very large campaign expenses (Matz and Eva, 1999).

In every regional election held simultaneously, a very large budget is required. The costs of implementing the 2015 post-conflict regional elections reached more than 7 trillion Rupiah, which was covered by 269 regions. Meanwhile, in the second simultaneous regional election in 2017, which was participated in by 101 regions, it decreased to 5.9 trillion Rupiah. For the simultaneous regional elections in 2018, which were attended by 171 regions, there was a very large increase compared to the previous regional elections, the budget for the 2018 regional elections alone was recorded to have cost up to 15.15 trillion Rupiah (www.dpr.go.id). Apart from that, there is an increase in the Regional Revenue and Expenditure Budget (APBD) at the end of the regional head's term of office or just before the post-conflict regional elections (Ritonga & Alam, 2010).

Through his position, the incumbent has access to enable him to utilize spending items in the Regional Revenue and Expenditure Budget (APBD) to accommodate his political interests, such as grant spending, social assistance spending and financial aid spending (Amalia & Pratolo, 2013).research conducted byHaris et al., (2023)shows that there are changes in budgeting patterns, especially in public service functions during the Pilkada.The phenomenon of budget politics in the run-up to the implementation of the post-conflict regional elections has caused concerns about irregularities in the use of the APBD, especially in incumbent regions that participate in competing for the seat of regional head (Kustono et al., 2020). In Indonesia, in the run-up to the post-conflict regional elections. However, this research still focuses on grant expenditure budgets, social assistance expenditures and capital expenditures. Existing research results found several different results, such as research by Amalia & Pratolo, (2013); Ritonga & Alam, (2010); Setiawan & Setyorini, (2018) found that grant spending, social assistance spending and capital spending had increased. The reason that grant spending and social assistance spending are often misused is because in accordance with Minister of Home Affairs Regulation Number 77 of 2020, these two budgets are included in indirect spending and have a non-binding and continuous nature (Ritonga & Alam, 2010). Several opinions suspect that the incumbent regional head is taking advantage of the public facilities budget to achieve his goal of fighting for his position again. Several previous studies from Ala, (2015); Bita, (2018); Fajar & Lilis, (2020); Marlin et al., (2022) have researched public facilities spending, but still focused on the Human Development Index. Based on its function, public facilities spending is

incumbents usually carry out acts of opportunism or take advantage that is useful for their personal interests. This is because the incumbent has an advantage because he has power in allocating resources, this action is considered to be beneficial for the incumbent candidate himself (Satriaet al., 2013). However, this also applies to regional heads who do not nominate again or are not re-elected in the next post-conflict regional elections, because it is very likely that regional heads will still maximize their opportunities as collateral when their leadership period ends (Habibi et al., 2017). In accordance with Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management, it is explained that regional heads are the holders of regional financial management authority in the ownership of separated regional assets. So it is not surprising that the regional head, as the holder of power, including in regional financial management, has the authority to determine the draft Regional Revenue and Expenditure Budget in his area of authority (Saputri, 2019). The APBD budget is one of the budgets that is considered vulnerable, because it is often misused for campaign financing by incumbent regional head candidates (Kustono et al., 2020). The APBD budget itself is supposed to function and be used for the welfare of the community, but this is often misused in the name of oneself in the run-up to the post-conflict regional elections, causing it to be deemed to benefit the incumbent regional head candidate (Ariyanto & Dewi, 2019).

Several studies have been carried out regarding issues regarding misuse of the budget in the APBD and budget politics in the run-up to the post-conflict regional elections. Previous research discussing the misuse of APBD was conducted by Alvian, (2018); Amalia & Pratolo, (2013); Ariyanto & Dewi, (2019); Ritonga & Alam, (2010); Saputri, (2019); Setiawan & Setyorini, (2018). This research has examined differences in regional budgets in the Regional Revenue and ExpenditureBudget.

government expenditure used to provide public services and increase public access (Fajar & Lilis, 2020). Setiawan's research (2016) explains that government officials often abuse spending on public facilities by accepting bribes from national and international companies for their personal interests.

Teory Retrospective Votingis defined as a voter strategy that looks back at whether the incumbent politician's performance has met or exceeded the given standards (Reed and Cho, 1998). Based on Retrospective Voting, the voting public will re-elect incumbent politicians during the general election based on perceptions of the past performance of incumbent parties and candidates in managing the government. The incumbent's past performance is used by voters to predict the incumbent's future performance. Incumbents will be re-elected if their performance meets or exceeds the performance standards expected by voters and will not be re-elected if their performance is perceived as poor. Voters as principals will

use Retrospective Voting in selecting their agents in general elections (Francis et al., 1994).

Central Limit Theorem (CLT) is one of the most important theories in statistical mathematics and probability. This theory is used almost everywhere where mathematical statistics are applied. The usefulness of the theory lies in the simplicity of its definition. Central limit theory states that if certain conditions are met, then the mean distribution of a number of independent random variables approaches a normal distribution with the number of samples approaching infinity. In other words, it is not necessary to have a lot of information about the actual distribution of the variables, as long as there is a lot of information about the actual distribution of the variables, as long as there are enough samples of them, their numbers can be distributed normally. (Morissan, 2016).

Central Limit Theorem This central is very important in inferential statistics because this central allows us to interpret population parameters from the sample without having to know the shape of the population distribution. From central it is known that for the normal distribution approach, the sample mean distribution does not require a large sample. With a sample of 30, a normal distribution approach has been achieved. In fact, for the average distribution with a sample of 15, a normal distribution approach has been taken (Budiarto, 2022).

The concept of incumbent electability in politics originates from modern democratic practices where elected officials currently in office are permitted to run again for the same office in subsequent elections. In this context "Incumbent" refers to an elected official currently in office.

The practice of electing incumbents has been going on for years in modern politics in many countries, including the United States, Canada, England, France and many other countries. This practice has allowed many Incumbents to continue to hold their positions over time, although in some cases they have faced stiff competition from new candidates. However, Incumbent electability also has a negative side, where some Incumbents may use their power to secure their power, or may be less open to new and innovative ideas because they are more inclined to stick to methods that have proven successful in previous terms.

Incumbent electability theory refers to the view that incumbents have a significant advantage in general elections because they have greater access to resources and political support than new candidates trying to win the same seats.

Teory Regional Function Budget State financial law has a central position in countries that adhere to the modern welfare state type (Welfare State) in relation to achieving state goals. This is based on indicators of the substance of the structuring of state financial law as positive law. The concept of state financial law is structured in the same position as regional financial law.

Regional financial management, if viewed broadly, is not only related to the delegation of financial authority and financing from the central government to regional governments, but more importantly is about how to increase the efficiency and effectiveness of regional financial governance in order to provide optimal services to the people in the regions. and of course within the framework of improving community welfare.

Regional function budget refers to the budget allocation made by the Regional Government to finance various functions or activities related to its duties and authority within its administrative area. Regional governments, such as provinces, districts/cities have the responsibility to provide public services to local residents including education, infrastructure, security and so on. The regional function budget covers various aspects of community life in the region. The budget is regulated in a document called the Regional Budget and Expenditure Revenue (APBD), which is a regional financial policy instrument that describes estimated income and expenditure allocations for a particular budget year.

The APBD consists of regional income originating from various sources such as regional taxes, levies, profit sharing with the Central Government, and others. This income is then allocated to finance various regional functions according to the priorities and needs of local communities. The APBD preparation process involves planning, budgeting, implementation and evaluation. Regional governments must consider various factors, including economic conditions, community needs, national policies, and applicable laws and regulations in preparing regional function budgets.

With an adequate and effective regional function budget, it is hoped that the Regional Government can fulfill the basic needs of society, improve the quality of life, and encourage sustainable development in its region.

Effect of Functional Budget Realization on the Electability of the Incumbent. Regional heads have the opportunity to change the priorities of the Regional Revenue and Expenditure Budget, especially in the regional budget before the post-conflict regional elections (Abadi, 2021). In preparing the budget, the parties involved tend not to prioritize the needs of the community, because the budget allocation is more profitable for certain political groups (Ariyanto & Dewi, 2019). Incumbent regional head candidates with the power they have can utilize budget expenditures such as grant expenditures, social assistance expenditures, personnel expenditures, public facilities expenditures and capital expenditures for personal interests in seeking sympathy and votes from the public for the next post-conflict regional elections. Indications of opportunistic behavior by incumbent regional heads have

Yopi Loves[1], Andi Chairil Furqan[2], Nina Yusnita Yamin[3], Muhamad Iqbal[4]

been proven in research conducted by Amalia and Pratolo (2013) which found that in incumbent regions the allocation for grant spending, social assistance spending and financial assistance spending during post-conflict regional elections was greater than the allocation for grant spending, social assistance spending and shopping for financial aid before the post-conflict regional elections.

H1.Function Budget Realization Influences the Electability of the Incumbent

2. Research Methods

This research uses data from 542 regional governments in Indonesia consisting of provinces, districts/cities in 2014- 2020. However, because there are 294 provinces, districts/cities that do not have functional budgets, the total final sample is 248 observations because this research was researched for 7 years so that 3440 obse rvations were obtained. All data used in this research comes from the Ministry of Finance, the General Election Commission (KPU), the Supreme Audit Agency, and the Ministry of Home Affairs.

To answer the problems in this research, the empirical model in this research is as follows, namely:

$$\text{Function budget}_t = \beta_0 + \beta_1 \text{Win}_t + \beta_2 \text{size}_t + \beta_3 \text{age}_{st} + \beta_4 \text{mun}_t + \beta_5 \text{island}_t + \varepsilon_t \dots\dots\dots\dots\dots e \ (1)$$

Table 1
Operationalization of Variables and Data Sources

Name	Variable Operationalization	Data source
FUNCTIONAL BUDGET$_{It}$	The value of the regional government function budget, as measured by the natural logarithm (LN)	Ministry of Finance
Win$_{it}$	Variable that shows the victory of an incumbent who participated in the Pilkada in the year of observation, which is measured using Dummy data, "1" indicates the victory of the incumbent, "0" is another.	General Election Commission (KPU)
SIZE$_{it}$	The size of the Regional Government, measured by the natural logarithm (Ln) of the total assets of the Regional Government	Financial Audit Agency (BPK)
AGES$_{it}$	The Regional Government age variable is measured using the number of years the region was established up to 2021	Ministry of Internal Affairs.
MUN$_{it}$	Regional Government status is measured using a dummy, namely "1" if the Regional Government has City status, and "0" otherwise	Ministry of Internal Affairs.
ISLAND$_{it}$	The geographical location of the Regional Government, measured by dummy islands, namely "1" is Java Island, "0" is the other.	Ministry of Internal Affairs.

Data Source: Processed by Researchers (2023)

The main variables in this research are Budget Function, and Winit. where the function budget is a variable amount of the function budget of all regional governments in 2014-2020, where the function consists of public service functions, order and security functions, economic functions, environmental functions, housing and public facilities functions, health functions, tourism and cultural functions, educational functions, and social protection functions. All budget function values are measured using the natural logarithm (LN). Winit is a variable for regional head elections in Indonesia which is measured using a

dummy, namely "1" if there is a regional head election and "0" otherwise.

The control variables in this article are sizet, agest, munit, and islandite. sizeit is a variable for the size of the Regional Government in the year which is measured using the natural logarithm (LN) of total asset value. Agesit is a regional government age variable which is measured using the number of years the regional government was established until 2020. Munit is a regional government status variable which is measured using a dummy, namely "2" if the regional government has provincial status, "1" if the regional government has city status, and "0" otherwise. Islandite is a regional government geographical location variable which is measured using a dummy, namely "1" if the regional government has city status, and "0"otherwise

3. Results and Discussion

Descriptive statistics of research data are presented in table 2 as follows:

Table 2
Statistical Description of Variables

variable	Obs	Mean	Std. Dev	Min	Max
wins	3,440	0.1029	0.3038	0	1
Vienna	3,440	0.1029	0.3038	0	1
Winb	3,440	0.0686	0.2528	0	1
Winc	3,440	0.0668	0.2498	0	1
budgeting function	3,440	201.566129	577.7483	0.00022	2,583,804.3971
Ages	3,440	40.1130	23.9937	1	70
Mun	3,440	0.2982	0.5822	0	2
Island	3,440	0.2177	0.4127	0	1
Insizetotal	3,440	4,547.6905	20,309.8254	50.1695	520,360.8999
Number of Observations = 3,440					
Explanation of variable operationalization in table 2					
*) In billions of rupiah Number of observations					
Source: Secondary Data, STATA-14 Output (Processed, 2023)					

Table 2 depicts descriptive statistics for all variables analyzed in this study. The mean of the functional budget variable is equal to201.56This means that the average sample used has a functional budget value of around Rp201.566129. The mean of the Win variable is equal to0.102, wina of 0.102, winb of 0.068 and winc of

0.066This means that on average the sample used in this study did not carry out regional head elections in the year of observation.

Several other variables, such as agesit, show a mean of 40.11, which means that the average age of the regional governments in the sample is over 40 years or was formed before government reforms were implemented in Indonesia. Meanwhile, the munit and islandite variables

show mean values of 0.29 and 0.21, which means that on average the samples used in this research are regional governments located outside the island of Java with district status. Next, sizeit shows a mean value of4,547.6905This

means that on average the regional governments in the sample have assets of IDR4,547.69050,000,000.00.

Next, the results of the correlation analysis between each variable are presente the following table.

JOURNAL OF APPLIED ACCOUNTING (JAA)

Table 3
Variable Correlation Analysis

	win	wina	winb	winc	lnrlayum	lnrkam~b	lnreko	lnrling	lnrfasum	lnrsehat	lnrbud	lnrpen~k	lnrsos	ages	mun	island	Size
win	1.0000																
wina	-0.1147	1.0000															
	0.0000																
winb	-0.0919	-0.0919	1.0000														
	0.0000	0.0000															
winc	-0.0907	-0.0907	-0.0726	1.0000													
	0.0000	0.0000	0.0000														
lnrlayum	-0.0404	0.1082	-0.0841	0.0020	1.0000												
	0.0179	0.0000	0.0000	0.9047													
lnrkamtib	-0.0909	0.1705	-0.1163	0.0257	0.6966	1.0000											
	0.0000	0.0000	0.0000	0.1320	0.0000												
lnreko	0.0991	-0.1051	0.0759	-0.0096	0.2801	-0.2285	1.0000										
	0.0000	0.0000	0.0000	0.5724	0.0000	0.0000											
lnrling	-0.0470	0.1418	-0.0421	0.0468	0.6130	0.7427	0.0117	1.0000									
	0.0058	0.0000	0.0135	0.0060	0.0000	0.0000	0.4920										
lnrfasum	0.0760	-0.1094	0.1014	-0.0079	0.1356	-0.3506	0.8204	-0.1234	1.0000								
	0.0000	0.0000	0.0000	0.6414	0.0000	0.0000	0.0000	0.0000									
lnrsehat	0.0503	0.0159	-0.0236	-0.0159	0.6953	0.3333	0.5935	0.4728	0.4687	1.0000							
	0.0032	0.3507	0.1670	0.3514	0.0000	0.0000	0.0000	0.0000	0.0000								
lnrbud	-0.1082	0.1621	-0.0869	0.0020	0.6616	0.7868	-0.1407	0.6337	-0.2822	0.3085	1.0000						
	0.0000	0.0000	0.0000	0.9056	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000							
lnrpendik	0.1430	-0.1577	0.0902	-0.0212	0.0442	-0.4569	0.8428	-01615	0.8260	0.5056	-0.3873	1.0000					
	0.0000	0.0000	0.0000	0.2144	0.0096	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000						
lnrsos	-0.1029	0.1906	-0.1036	0.0262	0.7406	0.8703	-01737	0.7158	-0.2979	0.3637	0.7893	-0.4413	1.0000				
	0.0000	0.0000	0.0000	0.1241	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000					
ages	0.0239	0.0071	0.0076	-0.0066	0.2715	0.1222	-02713	0.2727	0.2089	0.4964	0.1677	0.3028	0.1529	1.0000			
	0.1606	0.6790	0.6564	0.6968	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				
mun	-0.0305	-0.0273	-0.0225	-0.0212	0.2815	0.2191	0.3009	0.2576	0.2259	0.2451	0.2249	0.1608	0.2136	0.0789	1.0000		
	0.0733	0.1100	0.1871	0.2141	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			
island	0.0323	0.0323	0.0156	0.0139	0.2599	0.1328	0.1989	0.2909	0.1610	0.4100	0.1532	0.2191	0.1710	0.4507	0.0274	1.0000	
	0.0584	0.0584	0.3589	0.4158	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1087		
Size	-0.0007	0.0078	-0.0131	-0.0301	0.6186	0.3176	0.5475	0.4564	0.4817	0.7024	0.3080	0.4008	0.3515	0.4175	0.4393	0.3469	1.0000
	0.9691	0.6461	0.4431	0.0775	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	

Number of Observations 3,440

***,**,* = significant P-value 1%, 5%, 10%

Source: Secondary data, STATA-14.2 output (Processed 2023).

Table 3 shows that all the main variables of this research, such as the variables BUDGET FUNCTION$_{it}$ and WIN$_{it}$ have a correlation between one. Table 3 shows that the main variables of this research, such as the FUNCTIONAL BUDGET variable (inlayum, innakamtib, innaeko, innaling, innafasum, insehat, inbud, education, and social services.) and WIN$_{it}$ have a correlation between only a few functions in the FUNCTIONAL BUDGET variable such as the function of inrkamtib, lnreko, lnrfasum, inrsehat, lnrbud, inrpendik and nrsos.

Table 4
Hypothesis Testing Results

	Win	**Vienna**	**Winb**	**Winc**
Lnrlayum	-0.116*** 0.156	0.056** 0.948	-0.230*** 0.013	-0.011*** 0.900
Lnrkamtib	0.896*** 0.140	-0.424*** 0.461	-0.177*** 0.008	0.050** 0.438
Lnreko	0.070** 0.340	0.056** 0.934	0.192*** 0.025	0.101*** 0.183
Lnrling	-0.001** 0.968	0.113*** 0.012	0.150*** 0.002	0.195*** 0,000
Lnrfasum	-0.199*** 0,000	0.112*** 0.024	0.297*** 0,000	0.111*** 0.035
Be healthy	0.064** 0.489	0.028** 0.718	-0.222*** 0.031	-0.164*** 0.071
Lnrbud	-0.077*** 0.021	0.039** 0.296	0.028* 0.479	-0.071*** 0.060
Lnrpendik	0.397*** 0,000	-0.108*** 0.022	0.057** 0.444	-0.015*** 0.783
Social Advisers	-0.065*** 0.341	0.135*** 0.030	-0.043*** 0.589	0.073** 0.295
Ages	-0.003*** 0.039	-0.000* 0.762	0.001* 0.578	0,000* 0.990
Mun	-0.095*** 0.140	-0.160*** 0.011	-0.117*** 0.113	-0.119*** 0.099
Island	-0.004** 0.957	0.059** 0.480	0.072** 0.460	0.091*** 0.335
lnsizetotal	-0.105*** 0.128	-0.121*** 0.093	-0.122*** 0.107	-0.253*** 0.001
Cons	-0.248*** 0.117	-0.473*** 0.001	0.937*** 0.589	-0.589*** 0.734

Vienna = Variable that shows the victory of an incumbent
Take part in the regional elections 1 year before the regional elections
Winb = Variable that shows the victory of an incumbent
Participate in the regional elections 2 years before the regional elections
Winc = Variable that shows the victory of an incumbent
Participate in the local elections 3 years before the local elections

Number of observations = 3,440
Explanation of variable operationalization in table 1.
***,**,* = significant P-value 1%, 5%, 10%

Source: Secondary data, STATA-14.2 output (Processed 2023).

Yopi Loves[1],Andi Chairil Furqan[2], Nina Yusnita Yamin[3], Muhamad Iqbal[4]

Table 4 shows that during the regional elections there were several budget functions that influenced the incumbent's victory, namely the realization of public facilities functions (lnrfasum), realization of tourism and cultural functions (lnrbud) and realization of educational functions (lnrpendik). 1 year before the regional elections, the budget functions that influence the incumbent's victory are the realization of environmental functions (lnrling), the realization of public facilities functions (lnrfasum), the realization of educational functions (lnrpendik), and the realization of social functions (lnrsos). 2 years before the regional elections, the function budgets that influence the incumbent's victory are the realization of the economic function (Lnreko), the realization of the public service function budget (lnrlayum), the realization of the security and order budget (Lnrkamtib), the realization of the environmental function budget (Lnrling), the realization of the function budget public facilities (lnrfasum), realization of health functions (lnrsehat). 3 years before the regional elections, the budget functions that influence the incumbent's victory are the realization of environmental functions (Lnrling) and the realization of public facilities functions (Lnrfasum)

During the regional elections, the positive influence on the incumbent's victory was the realization of the education function (lnrpendik) with a coefficient of 0.397, significant at the 1% level and the realization of the public facilities function (lnrfasum) and the realization of the tourism and culture function (Lnrbud) which had a negative influence with the coefficient (0.199) and (0.077), significant at the 1% level.

1 year after the implementation of the regional elections which have a positive influence on the incumbent's victory are the realization of the environmental function (Lnrling), the realization of the function of public facilities (lnrfasum) and the realization of the social function (Lnrsos) with coefficients of 0.113, 0.112 and 0.135 which are significant at the 1% level and the realization of the function education (lnrpendik) which has a negative effect with a coefficient (-0.108) is significant at the 1% level.

2 years during the regional elections which have a positive influence on the incumbent's victory are the realization of the economic function (Lnreko), the realization of the environmental function (Lnrling), the realization of the public facilities function (Lnrfasum) with coefficients of 0.192, 0.150, and 0.297 which are significant at the 1% level and realization the public service function budget (lnrlayum), the realization of the security and order budget (Lnrkamtib) and the realization of the health function (Lnrsehat) which have a negative effect with coefficients (0.230), (0.177) and (-0.222) are significant at the 1% level.

3 years during the regional elections which had a positive influence on the incumbent's victory were the realization of the environmental function (Lnrling), the realization of the public facility function (Lnrfasum) with coefficients of 0.195 and 0.111, significant at the 1% level.

Discussion of hypothesis testing results
Based on the results of hypothesis testing in table 4, it can be concluded that the results of this research prove that the realization of the function budget has an influence on the electability of the incumbent.So the results of this research generally support previous research, especially that carried out by Haris, N., Furqan, AC, Kahar, A. and Karim, F., (2023) which shows that there are changes in functional budgeting patterns when the Pilkada occurs.

Existing research results found several results such as research by Amalia & Pratolo, (2013); Ritonga & Alam, (2010); Setiawan & Setyorini, (2018) found that grant spending, social assistance spending and capital spending had increased. The reason that grant spending and social assistance spending are often misused is because in accordance with Minister of Home Affairs Regulation Number 77 of 2020, these two budgets are included in indirect spending and have a non-binding and continuous nature (Ritonga & Alam, 2010). Several opinions suspect that the incumbent regional head is taking advantage of the public facilities budget to achieve his goal of fighting for his position again.

4. Conclusion
The aim of the research is the regional function budget on the incumbent's re-election So this research is expected to provide insight into the budget function of a regional government when the Pilkada is being held. Based on the results of the testing and discussion in this research, it can be concluded that when a regional election is being held, regional government budgeting functions change, where the budget function is more likely to increase the realization of educational functions, the realization of public facilities functions and the realization of tourism and cultural functions.So incumbents who are re-elected in the second period tend to have public facilities functions and higher education functions.

Yopi Loves[1], Andi Chairil Furqan[2], Nina Yusnita Yamin[3], Muhamad Iqbal[4]

Reference list

Alesina, A., & Paradisi, M. (2017). Political budget cycles: Evidence from Italian cities. economics & politics, 1–20

Alwan Sri Kustono, Wulan Pangestu, Rochman Effendi. (2020). COMPARATIVE ANALYSIS OF THE UTILIZATION OF APBDPOSPHOPPING IN INTENDANT AND NON-INcumbent Electoral Areas. Indonesian Journal of Accounting and Governance, Vol. 4, no. 1, 2579-7573

Amalia, CR, & Pratolo, S. (2013). Analysis of the Alleged Utilization of Grant Expenditures, Social Assistance Expenditures, and Incumbent Financial Assistance Expenditures in Regional Elections and Their Effectiveness on Regional Original Income. Journal of Accounting & Investment, Vol 16 No 1, 1-13.

Arifin, T., & Purnomowati, NH (2017). Government Expenditure, Political Cycle and Rent Seeking. International Journal of Business and Society, 18(3), 461-468.

Ariyanto, D., & Dewi, AA (2019). Incumbent Opportunism in Revenue and Expenditure Budgeting in the 2017 Simultaneous Regional Head Elections. Scientific Journal of Accounting and Business, 41–55.https://doi.org/10.24843/jiab.2019.v14.i01.p05

Ariyanto, D., & Dewi, AA (2019). Incumbent Opportunism in Revenue and Expenditure Budgeting in the 2017 Simultaneous Regional Head Elections. Scientific Journal of Accounting and Business, 41–55.https://doi.org/10.24843/jiab.2019.v14.i01.p05

Auliyah, U., Suhairi, S., & Yeni, NS (2020). The Influence of Grant Expenditures, Social Assistance Expenditures, Financial Assistance Expenditures, and Public Facilities Expenditures on the Electability of the Incumbent in the 2017 Regional Election. Economics: Journal of Economics and Business, Vol 4 No 1, 62-67.

Bita Lailatul Yasinta. (2018). Analysis of the Influence of Education Expenditures, Health Expenditures, Infrastructure Expenditures, and Poverty Levels on the Human Development Index. Journal of Business and Economics (JBE), 1(4), 144.

Boyne, GA & James O., John, Peter and Petrovsky, N., (2009). "Democracy And Government Performance: Holding Incumbents Accountable In English Local Governments". The Journal Of Politics, Vol 71 (No 4):1273-1284.

Brander, A., (2003). "The Effect Of Fiscal Performance On Local Government Election Results In Israel: 1989-1998". Journal Of Public Economics. 87. 2187–2205.

Corvalan, A., Cox, P., & Osorio, R. (2018). Indirect political budget cycles: Evidence from Chilean municipalities. Journal of Development Economics, 133(January), 1–14

Davis, G. 2003. Management Information Systems. Yogyakarta

Dharma, F., & Martani, D. (2016). The Influence of Government Implementation Performance and Regional Financial Capacity on the Electability of Incumbent Regional Heads in the Regional Election. In: National Accounting Symposium, 1-22.

Elsa, E., & Kosandi, M. (2021). Budget Politics in Preparing Grant Funds for the 2020 Regional Election (Case Study of Karawang Regency and South Tangerang City). Polycracy: Journal of Politics and Democracy, Vol 1 No 1, 14-27.

Fajar, MA, & Lilis, I. (2020). The Influence of Education Expenditures, Health Expenditures and Housing and Public Facilities Expenditures on the Human Development Index (Case Study of the Cianjur Regency Regional Government). Indonesian Accounting Research Journal, 1(1), 108–118.

Firmansyah, MI, Rahmanto, F., & Purwaningsih, T. (2021). Budget Politics: Allocation of Pre-2019 Presidential Election Social Assistance Funds in Indonesia as a Tool to Increase Electability. Journal of Political Discourse, Vol 6 No 1, 26-36.

Francis WL, & Kenny LW, & Schmidt AB, (1994). "Retrospective Voting and Political Mobility". American Journal of Political Science, Vol. 38 No 4 Nov pp 999-1024.

Furqan, AC, Wardhani, R., Martani, D., & Setyaningrum, D. (2021). Financial reporting, public services and local executives' re-electability in Indonesian. Cogent Business & Management, 1-2

Habibi, M., Kalalinggi, R., & Alaydrus, A. (2017). Politics of Grant Expenditure Budget and Social Assistance Expenditure for Incumbent Regional Head Candidates in the 2015 Regional Head General Election in Samarinda City. eJournal of Government Science, Vol 6, No 1, 270-282.

Haris, N., Furqan, AC, Kahar, A., & Karim, F. (2023). Disaster risk index on disaster management budgeting: Indonesia's national data set. Jamba-Journal of Disaster Risk Studies, 15(1), 1365.

Yopi Loves[1], Andi Chairil Furqan[2], Nina Yusnita Yamin[3], Muhamad Iqbal[4]

Kurniawan, Agung. 2005. Public Service Transformation, Reform, Yogyakarta.

Lewis, B., Nguyen, HT, & Hendrawan, A. (2020). Political accountability and public service delivery in decentralized Indonesia: Incumbency advantage and the performance of second term majors. Journal of European Political Economy, 1-15.

Martha, Diah. 2016. Analysis of Regional Expenditure Budgets Before and During the Regional Head General Election (Pemilukada) in Non-incumbent Regions in Indonesia. Thesis. Lampung University

Mayhew, D. R. (1974). Congress : The Electoral Connection.pdf. New Haven: Yale University Press.

Mullin, M., & Hansen, K. (2022). Local News and the Electoral Incentive to Invest in Infrastructure . American Political Science Review, 1-6

Prasetyoningsih, N. (2014). The Impact of Simultaneous General Elections on the Development of Indonesian Democracy. Legal Media Journal, Vol 21, No 2, 242-262.

Reed, W., & Cho, J. (1998). A Comparison of Prospective and Retrospective Voting with Heterogeneous Politicians. JOURNAL ARTICLE, Vol 96 No 1, 93-116.

Saputri, LBA (2019). Analysis of Budget Allocations for Grant Expenditures, Social Assistance Expenditures, Work Visit Expenditures and Capital Expenditures Before and After the Regional Election in Central Java.https://dspace.uii.ac.id/handle/123456789/16513

Satria, RY, Fachruzzaman, & Robinson. (2013). Utilization of Regional Revenue and Expenditure Budget (APBD) Expenditures in Incumbent Re-Nominations. Fairness Journal, 3(22), 285–312.