

## **ABSTRACT**

*Percentage of the servant expenditure against to the total local expenditure in District/Municipality of Central Java Province from 2008 until 2012 amount 60%. This case indicate that the most absorption of expenditure allocation in servant expenditure. Based on this data, this research aimed to give empirical evidence about the influences of Local revenue (PAD), General Allocation Fund (DAU), and Surplus of Financing Budget (SILPA), and the number of the servant against the servant expenditure allocation. The research method use quantitative method with linier regression analysis. The secondary data is used in this research consist PAD, DAU, SILPA, the number of servant, and servant expenditure. The analysis result show that PAD and DAU have positive influence and significantly against to the servant expenditure in  $t = 5\%$ . Whereas, analysis result of SILPA and the number of servant show that it have no significant influence against to the servant expenditure budgeting. The research conclusion is PAD and DAU give influence against to the servant expenditure in district/municipality area in Central Java Province.*

*Keywords: Local revenue, General Allocation Fund, Surplus of Financing Budget, the number of servant, and servant expenditure.*