

## ABSTRACT

In 2015 Pangandaran Regency held its first Regional Head Election (Pilkada) which was won by H. Jeje Wiradinata (Pak Jeje) and H. Adang Hadari (Pak Adang) for the 2015-2020 period. At the beginning of the leadership period the Regional head stated that the Regional Budget of Pangandaran Regency in 2016 Fiscal Year is allocated as pro-poor budget. The statement is based on public expenditure programs and budgets which are considered larger than capital expenditure. However, the data is sufficient to show that the 2016 Pangandaran Regency budget has not been manifested significantly in the 2016 budget policy. The budgeting policy in Pangandaran Regency is still conservative, that is, it still places indirect or routine expenditure as the main expenditure and direct expenditure or development as supporting expenditure.

This research aims to examine the political dynamics in the discussion of Pangandaran Regency Annual Budget (APBD) in Fiscal Year 2016, which includes the process of preparing the RAPBD as well as the process of discussing the draft RAPBD proposed by the executive as discussed together with the DPRD to be determined as the APBD. The focus of this thesis is on the political dynamic between the budget authority by looking at political interest and power relation between them. So then, it will influence the public expenditure realization. This research is a descriptive research with a qualitative approach that uses Miles and Huberman analysis models in the data analysis.

The results of the research show that there are several political interests of the budgeting authority (executive and legislative) that affect public spending in the 2016 Pangandaran Regency Regional Budget. This can be seen from their interests in the determination and regional spending by monopolies and interventions, namely the grant funds are used as power political bargaining, the formation of an Overtime Task Force (Satgas) Jaga Lembur, as well as motorcycle distribution for heads of village, these political interests indicate that regional spending does not fully represent the public interest, but only accommodates the opportunistic behavior of the budget authority.

To minimize the dominance of the political interests of the budget authority in the budget policy process, the government should create a more modern budgeting system such as e-budgeting, and make rules that provide community involvement in the budgeting process more deeply, the public is not only limited to getting budget socialization but must actively participate which is expected to be a solution to the problem of budget politics.

**Keywords: Political Budgeting, APBD discussion**