ABSTRACT

The Research is in execution of compilation of administration and general cost budget of is existence of constraint in the plan the budget compilation. This matter happened because of the budget like in the budget for the SPPD *of expense proposal close or difficult consumption controlled and prediction in planning from each every* UPT, *because difficult in determining frequency and its amount. This research aim to know the execution of compilation of administration and general cost budget of at* PT. PLN (Persero) *and to know the resistance in compiling administration and general cost budget of at* PT. PLN (Persero).

Research method used in this research is descriptive method that is method, which aims to depict systematically about accurate by object through data or sempel, which have been gathered.

In execution of compilation of administration and general cost budget of at PT.PLN (Persero) *use the its compilation execution process by Bottom Up. its Compilation Execution have adequate because procedure have been executed by inwrought and careful.*

Conclusion from this research is execution of general administrative expenses budget of at PT. PLN (Persero) *have adequate although sometime there is forecasting which too big, seen by that compilation execution have as according to procedure of company and use process the Bottom Up. Its suggestion so to be improved by a cooperation and co-ordinate to usher the relevant shares so that accuracy in forecasting do not too big.*

Keyword: Budget arranging, Administration and general cost budget.