ANALYSIS OF ARRANGEMENT PROCESS OF LOCAL REVENUES AND EXPENDITURES BUDGET AT CIMAHI TRANSPORT DEPARTEMENT

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ABSTRACT

This research was conducted at the Cimahi Transport Departement. Any company or agency always requires the preparation able to predict accurately the preparation of the document.The phenomena that occurs is that the Preparation of the Revenue Budget Expenditur calculation is not precise accordingly, causing delay in the process.

In preparing the final, the author presents the result of research on the preparation of the Revenue Budget Expenditure on Cimahi Transport Departement. The purpose of this study was to determine the procedures and budget preparation and implementation of a phenomenon or problem that occurred in Cimahi Transport Departement.

The research method used is descriptive of a method in researching the status of a group of humans, a condition, a thought or an activity event and accurately about the facts, the properties of the investigated phenomena, while data colloction techniques to understand the process preparation of APBD in Cimahi Transport Departementis to conduct observations, interviews and documentation with the associated.

Based on the result of research on the preparation of Actual Revenues and Expenditure Budget (APBD through analysis that the Formulation and Implementation of the Realization APBD conducted in West Java Provincial Government Agencies can be said with good, because the preparation and implementation procedures starting from setting budgets, budget submission, and ratification of the draft DPA – SKPD.

Keywords : Preparation of the Revenue Budget Expenditur