ABSTRACT

Preparation of Budget Execution Document (DPA) is a document that includes revenues, expenditures, and financing that is used as the basis for budget execution by budget users. Any company or agency always requires the preparation able to predict accurately the preparation of the document.

In preparing the final, the author presents the result of research on the preparation and implementation of the realization of the Revenue Budget Expenditure on Government Agency of West Java Province. The purpose of this study was to determine the procedures and budget preparation and implementation of a phenomenon or problem that occurred in West Java Provincial Government Agencies.

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 procedure Formulation and Implementation of APBD in West Java Provincial Government Agency is to conduct observations, interviews and documentation with the associated.

Based on the result of research on the Formulation and Implementation 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 : Formulation and Implementation of APBD