ABSTRACT

In the West Java provincial administration there is a problem related to the budget realization reports are where there is waste in the realization of the budget, therefore the West Java provincial government must make budget reports in order to know how much funding will be budgeted and how reality really.

This research uses descriptive analytical method with the type of direct survey research, descriptive analysis method that is describing the activities of the company based on the facts to be analyzed based on literature can then be interpreted into a conclusion.

The results of the study procedures in preparation of the consolidated budget realized West Java provincial government based on the inputted document on social services, especially accounting and reporting section has its own advantages historically found on the recording (continuous) so that can know any undue expenditure cycle changes and report generation system is based on the Act current. In the comparison of budget realization reports were good enough and is quite effective, because it always has been on the increase of the budget.

Keywords: Procedure, Budget Realization Report, the Provincial Government