ABSTRACT

PROCEDURE OF BUDGETING EXPENDITURE IMPLEMENTATION AT PUSAT PENELITIAN DAN PENGEMBANGAN TEKNOLOGI MINERAL DAN BATUBARA (PUSLITBANG tekMIRA)

The budget is very important to be implemented by the company, the implementation of this budget includes the budget disbursement activities and implement the budget in accordance with the plan. The purpose of this study was to determine how the budget execution procedures on Puslitbang tekMIRA and to find out what the phenomenon is contained in this Puslitbang tekMIRA.

The method used in this research is descriptive analysis method which is a method that aims to create a description / picture of the company in a systematic, factual, accurate, regarding the properties and phenomena are investigated. Ultimately this method is used to find solution to the problem of the study.

Implementation of the budget which is implemented by Puslitbang tekMIRA did not always correspond to what has been planned the budget should be achieved 99% could only be achieved 58%.

Keywords : Implementation of the Budget and Expenditure.