ABSTRACT

The budget is a written plan of activities to be implemented. Budget is also an instrument in order to realize the service and improve the welfare of the community. Any company or intansi always require the preparation of the budget. Artifacts in the budget process is still a problem to be solved can be detrimental to the public..

The method used is descriptive research is a method that reveals the picture of the problem that occurs when the research took place by looking at the facts accurately, while the data collection techniques to understand the process of Budgetary Expenditure on Revenue in the Sekretariat Daerah Pemerintah Kabupaten Cirebon is to make observations, interviews, and documents related to the research.

Based on the results of research conducted for the preparation of Budget Expenditure (Budget) through analisin held that the Revenue Budgetary Expenditure (Budget) is performed at the Regional Secretariat Cirebondapat dikatan The district is good, because its formulation process starts from the determination of KUA, PPAS, SE-SKPD delivery, preparation and adoption of RKA-SKPD, preparation and adoption of the proposed budget are in accordance with Permedagri No.13 Tahun 2006.

Keywords: preparation, APBD