

ABSTRACT

(Rizki Basith – 2014021025)

Capital resources is an important thing in every institution, including government institution. Without a good planning and supervision, an institution will experience loss or even bankruptcy because the capital resources did not being used on a right purpose. Therefore, a good planning and supervision is needed so that the right purpose can be achieved. implementer did the information gathering about the budget planning from tax income and non tax income, budget implementation, budget supervision, also reporting and accountability of the budget in the government institution, Direktorat Jenderal Imigrasi.

Keyword : Finance, Budget, Government