

## *Abstract*

*Preliminary work cost is a unique cost, because this cost is not materialized as direct cost, example: keet direction. However, preliminary work always be in construction project. Preliminary work cost budgeted by contractor since bidding process. Contractor include both the direct cost and preliminary work cost in the bidding document. The purpose of this thesis is to know the deviation between planing and actual preliminary work cost. In this thesis, preliminary work cost grouped into three item, witch were equipment item, miscellaneous item, and overhead item. To analyse the diference beetwen budget realisation and planned budget, mean diference test at significant level of 0,05 was carried out. It was found that the mean of budget realisation was higher than planned budget. Mean deference beetwen budget realisation and planned budget for residential projects for equipment and project overhead items were higher than mean deference beetwen budget realisation and planned budget for office projects. The contrary was true for miscellaneous items.*

*Key words:preliminary work cost, equipment item, miscellaneous item, overhead item*