

ABSTRACT

The Purpose of this research is to influence the Capacity of Human Resources, The Political Budgeting, and The Planning Factor toward the Draft Local Government Annual Budget (RAPBD) synchronizations with General Budget Policy and the Priority (KUA) sand Plafond of Temporary Budget (PPAS) in the district of Lampung Utara.

Sample in this research is Budgeting of Committee Agency (DPRD), Secretary, Head of Area, Head of Section, Head of Sub Part, and Head of Sub Area that related to arranging Budgeting of SKPD. Getting of data by using purposive sampling, where total respondent this research 83 peoples. Collected data with disseminated of questioner method to every SKPD in Lampung Utara. Analysis was used to test the impact by using linear Regression to every variable.

Result of the research refer that First, Capacity of Human Resources not influential positive of significant toward the Draft Local Government Annual Budget (RAPBD) synchronizations with General Budget Policy and the Priority (KUA) and Plafond of Temporary Budget (PPAS) with significant level $Y = 0.601$ (60,1%). Second, The Political Budgeting not influential positive of significant toward the Draft Local Government Annual Budget (RAPBD) synchronizations with General Budget Policy and the Priority (KUA) and Plafond of Temporary Budget (PPAS) with significant level $Y = 0.587$ (58,7%). Three, The Planning Factor not influential positive of significant toward the Draft Local Government Annual Budget (RAPBD) synchronizations with General Budget Policy and the Priority (KUA) and Plafond of Temporary Budget (PPAS) with significant level $Y = 0.019$ (1,9%).

Key Words:

Capacity of human resources, political budgeting, planning, synchronization, the Draft Local Government Annual Budget (RAPBD), General Budget Policy And The Priority (KUA) and Plafond Of Temporary Budget (PPAS).