

**ABSTRACT**  
**EFFECT OF PARTICIPATION BUDGET, BUDGET AND PERFORMANCE**  
**OBJECTIVES CLARITY APPARATUS LOCAL GOVERNMENT**  
**(Empirical Study on the Government of Lampung Province)**

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Budget is a process, planning, adoption activities, implementation, evaluation and control of the government's financial program for one year or more activities (Mikesell, 2007) in Widhianto (2010). Kenis (1979) said that the budget is not only becoming a financial plan that is classified in the goals, costs and revenues responsibility center of an organization but also as a tool for control, coordination, communication, job evaluation, and motivation. The problem in this research is Is budgetary participation has positive influence on the performance of the apparatus, Are kejelasan budgetary purposes positive effect on the performance of the apparatus, Is budgetary participation positive effect on the clarity of the budget goals.

The population in this study is the Regional Government officials Lampung Province, sampling using purposive sampling, with a sample of local government officials with the proviso is the official position padalevel echelon echelon III and IV as well as the official maker of commitment, because officials are pejabat yang has activities in budgeting and also participated in the preparation of the budget as well as budget execution in Lampung. Responden Provincial Government which will be used as samples taken from 39 (thirty-nine) working units (SKPD) in Lampung Province.

Based on the results of research that has been done, the thing to be explained in this study include: Participation budget significant positive effect on the performance of government officials, not the budget goal clarity positive influence on the performance of government officials, budgetary participation significant positive effect on the clarity of the budget goals.

***Keywords: Budget Participation, Clarity of Purpose Budget, Performance Apparatus***