

ABSTRACT

The aims of this research is to examine the impact of participation in budgeting on the performance of the local government apparatus with commitment of organization, organization culture and decentralitation as moderating variables of Dinperindag of Jawa Tengah.

The sample used in this research is structural staff of the Ministry of Industry and Trade involved in the budget preparation process. The sampling method used was purposive sampling. The number of samples used was 47 respondents from 291 structural officials in the Provincial Office of Central Java. Test the validity of the data using Pearson Product Moment correlation test, while the reliability test using Cronbach Alpha. The data analysis technique used is simple and multiple regression analysis.

The results of this study indicate that budgetary participation has a positive effect on the performance of local government officials as evidenced by the t count value greater than t tabl ($3,574 > 1,690$) and significance value ($0,001 < 0,05$). Organizational commitment has a positive effect on the relationship of budgetary participation and performance of local government officials, while organizational culture and decentralization have no effect on the relationship between participation in budgeting and the performance of local government officials.

Keywords: Performance of Local Government Officials, Participation in Budget Preparation, Organizational Commitment, Organizational Culture, Decentralization.