

ABSTRACT

This study aims to examine the effect of budgetary participation on performance of local government officials with job satisfaction and organizational commitment as a moderating variable in the District Government of Demak.

The population in this study is the Regional Task Force (SKPD), SKPD secretary, and head of local government throughout SKPD Demak district, using a questionnaire survey. The data was collected by distributing questionnaires to 120 respondents, but only 75 respondents who fill out questionnaires. Methods of data analysis using Multiple Linear Regression who assisted with SPSS software.

Results of analysis of this study indicate that budget participation affects the performance of local government officials, with the strengthening of job satisfaction and organizational commitment as a moderating variable.

Keywords: Participation Budget, Local Government officials Performance, Job Satisfaction and Organizational Commitment