ABSTRACT

This thesis research was conducted in Serang District. The district government of Serang in its financial management has implemented a performance-based budget and has earned the Unqualified Opinion title of the financial statements for the past four years. In the implementation of services to the community, the Government of Serang District is increasingly needed to improve performance. Increased performance can not be separated from the process of budgeting and in this case is very necessary employee participation, organizational commitment and employee motivation within the framework of budgeting.

The purpose of this study is to examine the effect of employee participation on organizational commitment, employee motivation and performance management of government apparatus. In addition, this study also examines the effect of organizational commitment and employee motivation on the performance of government apparatus management. This study tested the hypothesis by using partial least square. The population of the study was conducted on structural staff and staff in Serang District Government by taking samples in eight districts/offices with the number of respondents more than 100 respondents.

The results of this study indicate that employee participation has a significant effect on organizational commitment and employee motivation, but not significant effect on the performance of management of government apparatus. Likewise with organizational commitment and employee motivation that is not significant effect on improving the performance management of government apparatus.

Thus, in order to improve the performance of the management of the government apparatus which includes planning, investigation, coordination, evaluation, supervision, personnel, negotiation, and representation, besides the influence of employee participation in budgeting, organizational commitment and employee motivation, other factors positive and significant to the improvement of government apparatus management performance.

Keywords: Participation, Organizational Commitment, Motivation and Performance