

DETERMINANTS OF LOCAL GOVERNMENT PERFORMANCE WITH ORGANIZATIONAL COMMITMENT AS A MODERATING VARIABLE



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Abstract

This research aims to examine the effect of regional financial supervision, accountability, and transparency of regional financial management on regional government performance with organizational commitment as a moderating variable. The data source uses primary data obtained from questionnaires through the use of a purposive sampling method. The population was 26 OPDs within the Pekalongan Regency Government, while the sample taken was 144 respondents. According to the hypothesis test carried out, regional financial supervision has a positive effect on regional government performance; The results of this research also show that accountability has a positive effect on local government performance; It was also found that transparency in regional financial management has a positive effect on regional government performance. Organizational commitment, which in this study is hypothesized as a moderating variable between the relationship between regional financial supervision, accountability, and transparency of regional financial management and regional government performance, has not been proven, but organizational commitment has been proven to have a direct positive effect on regional performance. government performance.

Keywords: Regional Financial Supervision, Accountability, Transparency of Regional Financial Management, Regional Government Performance, Organizational Commitment

INTRODUCTION

Since Indonesia effectively enacted regional autonomy, public sector organizations have developed very rapidly. The implementation of regional autonomy can be known through the enactment of Law No. 22 of 1999 which was updated by Law No. 32 of 2004 concerning Regional Government which gives full autonomy freely and responsibly to its regions. The autonomy policy is enacted so that regions can exercise autonomy freely, but does not include government affairs which by this law are decided as part of government affairs. Elkha & Wahidahwati, (2020) said the creation of regional autonomy resulted in the transition of the government system which was originally in the form of centralization and is now decentralized.

The government as a public sector organization is required to perform as well as possible in the implementation of its duties and responsibilities (Putra & Indraswarawati, 2021). The high public perception on the implementation of regional autonomy resulting in the performance of local governments is an issue highlighted by the public (Binawati & Badriyah, 2022). This is because the community does not get the impact of optimal government performance. Amali & Suwandi, (2021) stated that the trust that the community gives to the government must be equated with performance carried out competently, so that the realization of services to the community can be improved effectively and efficiently.

Phenomena related to the performance of the local government of Pekalongan Regency can be known from the results of research Azzarohma & Witono, (2023) which shows the inefficiency of regional finances as evidenced by the budget deficit of Rp. 59,295,127,826 in 2018 with an efficiency ratio of 102.82%. This also happened in 2019, as evidenced by a budget deficit of Rp. 763,837,549 with an efficiency ratio of 100.03%. Judging from the efficiency ratio in 2018 and 2019, it can be seen that the performance of the Pekalongan Regency government in the financial sector for that period was still not optimal. This can be seen from the efficiency ratio in 2018 and 2019 has a value of $> 100\%$, which means that regional financial management is inefficient or in other words performance is less than optimal. The regional financial efficiency ratio itself is a description of the proportion related to the amount of costs spent to generate income with the realization of the income obtained (Azzarohma and Witono 2023). The performance of local governments at

the time of collecting revenue is declared efficient if the ratio achieved < 1 or $< 100\%$. Based on research Putra & Indraswarawati, (2021) explained that the performance of the government apparatus includes aspects that determine the efficiency of financial performance.

REVIEW OF LITERATURE

Agency Theory

Agency Theory itself was created by Jensen & Meckling, (1976) which talks about agency relationships where certain parties (principal) entrust a job to another party to carry out the work. According to Cantika et al., (2021) The theory of agency in government is illustrated as government (Agent) that gain the trust of the community (principal) in order to run the government optimally, well, and openly.

Goal Setting Theory

Goal Setting Theory presented by Locke & Latham, (1968) states that this theory emphasizes the relationship of predetermined goals with the achievement of performance results. The basic concept used is that individuals who can understand the goals of an organization can influence their work behavior. High organizational commitment is usually a shared desire to achieve organizational goals.

Local Government Performance

According to Bastian (2001:329) in Binawati & Badriyah, (2022) Interpreting performance as a representation of the level of management of the program that has been achieved to realize the goals, vision, mission and objectives contained in the formulation of a strategic scheme of an organization. Suntoro et al., (2022) Explained that high employee performance indicates maximization in increasing efficiency, effectiveness, and higher quality obtained for the load given to employees.

Regional Financial Supervision

According to Amali & Suwandi, (2021) Regional Financial Supervision includes various actions that provide guarantees so that regional financial management can take place and be realized in accordance with what has been planned and does not deviate from existing laws. Khoiriyah & Rahayu, (2021) explained that regional financial supervision is related to

government performance, where the achievement of the success of the vision and mission requires correct and optimal monitoring, not only from the realm of planning alone, but also related to the budget that must be spent to the management of all activities that have been designed. If the level of regional financial supervision is good, it is able to produce good government performance.

Accountability

According to PP No. 12 of 2019 article 1 paragraph 2 related to regional financial management defines it as all activities consisting of planning, then leading to budgeting, management, administration, continuing to reporting, then accountability as well as regional supervision. According to Afifah et al., (2020) The public has the right to assess the accountability of the government in managing the trust that the community gives. Accountability that is carried out optimally, monitored processes and accountability can be pursued, it can encourage the performance of the government (Nurhaedah & Tenriola, 2022)

Transparency of Regional Financial Management

According to Suwanti & Hermanto, (2020) Regional Financial Management Transparency aims to share a number of information related to regional finances honestly and openly to the community based on existing considerations that the community has the right to understand the responsibility of the government in managing the resources entrusted to it and comply with the rules of law. According to Laga & Hidayat, (2021) Government agencies can be said to be honest and open if information on the implementation of each activity can be easily reached by the public so that the public can evaluate government performance.

Organizational Commitment

According to Anggraeni & Riharjo, (2020) Organizational commitment is the desire of individuals to be consistent in maintaining their organizational membership with the aim of increasing the success of an organization. Rahmawan et al., (2022) Explaining that employees who are able to carry out their obligations, are responsible, and survive in the organization shows that the employee is highly committed. According to The Devil and the Devil (2021) The existence of a high commitment attitude can affect the performance of each employee. That way, the stronger the organizational commitment, the more it will have an

impact on improving employee performance where government performance is said to be good derived from the performance of employees who have succeeded in carrying out their basic duties.

RESEARCH METHOD

This research is quantitative research using primary data obtained from the questionnaire answers of the respondents. The population in this study is OPD Pekalongan Regency as many as 26 OPD including secretariat, inspectorate, agency and agencies. The sampling method uses the purposive sampling method where the sample criteria selected are the Head of Service/Agency/Inspector, Financial Management Officer, Head of Sub-Division, Secretary, and employees who have had at least two years of work experience in OPD Pekalongan Regency. The questionnaires distributed to OPD employees of Pekalongan Regency were 156 questionnaires and there were questionnaires that did not return because they lost as many as 12 questionnaires so that respondents in this study were 144 employees from 26 Regional Apparatus Organizations (OPD). The data collection technique is to use the survey method through the use of questionnaires to employees. Data was processed using the Structural Equational Modelling-Partial Least Square (SEM-PLS) method through SmartPLS software version 3. Then, for the answers to the questionnaire refers to the Likert scale technique.

RESULTS AND DISCUSSION

Respondent Overview

In this study, the number of questionnaires distributed to OPD employees of Pekalongan Regency was 156 questionnaires. Of these, 12 questionnaires were found that did not return because they were lost so the questionnaires that returned and could be used as research samples were only 144 respondents.

Table 2.
Characteristics of Respondents

Respondent Profile	Sum	Presented
Number of Samples	144	100%
Age:		
Under 25 years old	2	1%
25-30 years	21	15%
31-40 years	55	38%
41-50 years	57	40%
Over 50 years old	9	6%
Sum	144	100%
Gender:		
Man	61	42%
Woman	83	58%
Sum	144	100%
Final Education Level:		
SMA	6	4%
D3	10	7%
S1	110	76%
S2	17	12%
Other	1	1%
Sum	144	100%
Working Period:		
<3 years	5	4%
3-5 years	22	15%
5-10 years	16	11%
>10 years	101	70%
Sum	144	100%

Source: SmartPLS data analysis output processed by researchers, 2023

Description of Respondent's Answer

Table 3 shows that from the 144 questionnaires processed, the average score of the regional financial supervision variable was 4.15, the accountability variable was 4.08, the transparency of regional financial management was 4.18, the performance of local government was 4.19, and organizational commitment was 4.22. The score shows that respondents' perceptions of supervision, accountability, transparency, local government performance and organizational commitment to OPD Pekalongan Regency are in the high category. When viewed per variable, organizational commitment was perceived the highest by respondents because the average score was the highest at 4.22, while accountability perception was the lowest among all variables at 4.08.

Table 3.
Description of Respondent's Answer

Regional Financial Supervision		Accountability		Transparency of Regional Financial Management		Local Government Performance		Organizational Commitment	
Item	Average Score	Item	Average Score	Item	Average Score	Item	Average Score	Item	Average Score
PNKD 1	4,11	AKD1	4,01	TKD1	4,13	KJPD1	4,29	KO1	4,32
PNKD 2	4,11	AKD2	4,06	TKD2	4,12	KJPD2	4,24	KO2	4,15
PNKD 3	4,20	AKD3	4,10	TKD3	4,22	KJPD3	4,16	KO3	4,31
PNKD 4	4,15	AKD4	4,08	TKD4	4,24	KJPD4	4,15	KO4	4,22
PNKD 5	4,16	AKD5	4,13	Rerata Total	4,18	KJPD5	4,07	KO5	4,08
Rerata Total	4,15	AKD6	4,04			KJPD6	4,24	KO6	4,26
		AKD7	4,18			Rerata Total	4,19	KO7	4,30
		AKD8	4,08					KO8	4,13

Regional Financial Supervision		Accountability		Transparency of Regional Financial Management		Local Government Performance		Organizational Commitment	
Item	Average Score	Item	Average Score	Item	Average Score	Item	Average Score	Item	Average Score
		AKD9	4,04					Rerata Total	4,22
		Rerata Total	4,08						

Source: SmartPLS data analysis output processed by researchers, 2023

Measurement Model Assessment/ Outer Model

Evaluation of the outer model or measurement model includes an assessment of outer loading, validity, and reliability of the item and construct under study. Validity is measured by two approaches, namely convergent validity and discriminant validity (Hair et al. 2018). The results of measurement model analysis are shown in Table 4.

Table 4.
Measurement Model Summary

Variable	Item	Outer Loading	Composite Reliability	Cronbach Alpha	AVE
Regional Financial Supervision (X1)	PNKD1	0,733			
	PNKD2	0,739			
	PNKD3	0,732	0,859	0,795	0,549
	PNKD4	0,702			
	PNKD5	0,795			
Accountability (X2)	AKD1	0,711			
	AKD2	0,724			
	AKD3	0,732			
	AKD4	0,742			
	AKD5	0,845	0,916	0,897	0,549
	AKD6	0,742			
	AKD7	0,730			

	AKD8	0,715			
	AKD9	0,718			
Regional Financial Transparency (X3)	TKD1	0,753			
	TKD2	0,715	0,838	0,749	0,564
	TKD3	0,732			
	TKD4	0,803			
Local Government Performance (Y)	KJPD1	0,780			
	KJPD2	0,811			
	KJPD3	0,823	0,904	0,873	0,611
	KJPD4	0,770			
	KJPD5	0,761			
	KJPD6	0,744			
Organizational Commitment (Z)	KO1	0,760			
	KO2	0,722			
	KO3	0,738			
	KO4	0,720	0,899	0,872	0,527
	KO5	0,713			
	KO6	0,717			
	KO7	0,711			
	KO8	0,725			

Source: SmartPLS data analysis output processed by researchers, 2023

The Table above shows that all values outer loading If the measuring indicator exceeds 0.70, it can be concluded that all items have good validity, or the item is declared capable of measuring constructs well. It can also be seen in table 4, the value of reliability or internal consistency of its value has provided results according to the provisions, where the value is known composite reliability and Cronbach alpha for all constructs the value exceeds 0.70, meaning that the constructs in this study have a good level of reliability. The AVE value, which is a measure of convergent validity, also produces a value that corresponds to rule of thumb Recommended Hair et al., (2019) i.e. exceeds 0.50, which indicates that the construct in this study has convergent validity or in other words the construct explains at least

50% of the item variants. Table of discriminant analysis results with Fornel Lacker Criterion can be found in table 5.

Table 5.
Results of Discriminant Validity Analysis with Fornell Larcker Criterion Approach

Variable	Accountability	Local Government Performance	Organizational Commitment	Regional Financial Supervision	Regional Financial Transparency
Accountability	<u>0,741</u>				
Performance					
Local Government	0,625	<u>0,782</u>			
Organizational Commitment	0,411	0,663	<u>0,726</u>		
Regional Financial Supervision	0,327	0,563	0,329	<u>0,741</u>	
Regional Financial Transparency	0,329	0,638	0,673	0,273	<u>0,751</u>

Source: SmartPLS data analysis output processed by researchers, 2023

The results of the discriminant validity analysis shown in table 5 provide conclusions that the constructs in this study have met the criteria for discriminant validity, evidenced by the value of each construct that is lower than the value of its AVE root. This shows that one construct and another construct is empirically different. Table 6 presents the results of discriminant analysis with HTMT ratio criteria.

Table 6.
Results of Discriminant Validity Analysis with HTMT Ratio Approach

Variable	Accountability	Local Government Performance	Organizational Commitment	Regional Financial Supervision	Regional Financial Transparency
Accountability					
Performance	0,691				

Local Government				
Organizational Commitment	0,456	0,755		
Regional Financial Supervision	0,373	0,669	0,390	
Regional Financial Transparency	0,378	0,753	0,788	0,329

Source: SmartPLS data analysis output processed by researchers, 2023

The results shown in table 6 reinforce that the construct in this study has good discriminant validity, the HTMT ratio produced in this study has been in accordance with rule of thumb Recommended Henseler et al., (2015) i.e. less than 0.85.

Structural Model Assessment/Inner Model

Assessment in structural models includes assessment of Collinearity Statistics, Coefficient of Determination (R²), Construct Cross validated Redundancy (Q²), and statistical significance and relevance of path coefficients. The results of collinearity statistical analysis can be found in table 7.

Tabel 7.
Results of Collinearity Statistic

Variable	VIF
Regional Financial Supervision	1,194
Accountability	1,287
Regional Financial Transparency	1,922
Organizational Commitment	2,128

Source: SmartPLS data analysis output processed by researchers, 2023

The table above shows that the VIF values for all exogenous constructs are lower than 5, meaning that there is no collinearity problem in the independent variable constructs. The results of the analysis of the coefficient of determination and construct cross validated redundancy can be found in Table 8.

Table 8.
Results of Coefficient of Determination (R²) and Construct Cross validated Redundancy (Q²)

Variable	R Square	Q Square
Local Government Performance	0,722	0,425

Source: SmartPLS data analysis output processed by researchers, 2023

Based on the analysis obtained, the R-square value was 0.722, showing that the ability of predictor variables in explaining local government performance was 72.2% or included in the substantial category.

Based on the results of the analysis, the Q-square value is 0.425, meaning that the accuracy of predictions from supervisory variables, accountability, transparency, and organizational commitment in predicting local government performance is in the medium category.

Test the Direct Influence Hypothesis

The results of the analysis of statistical significance and relevance of path coefficients can be found in Figure 1 and Table 9.

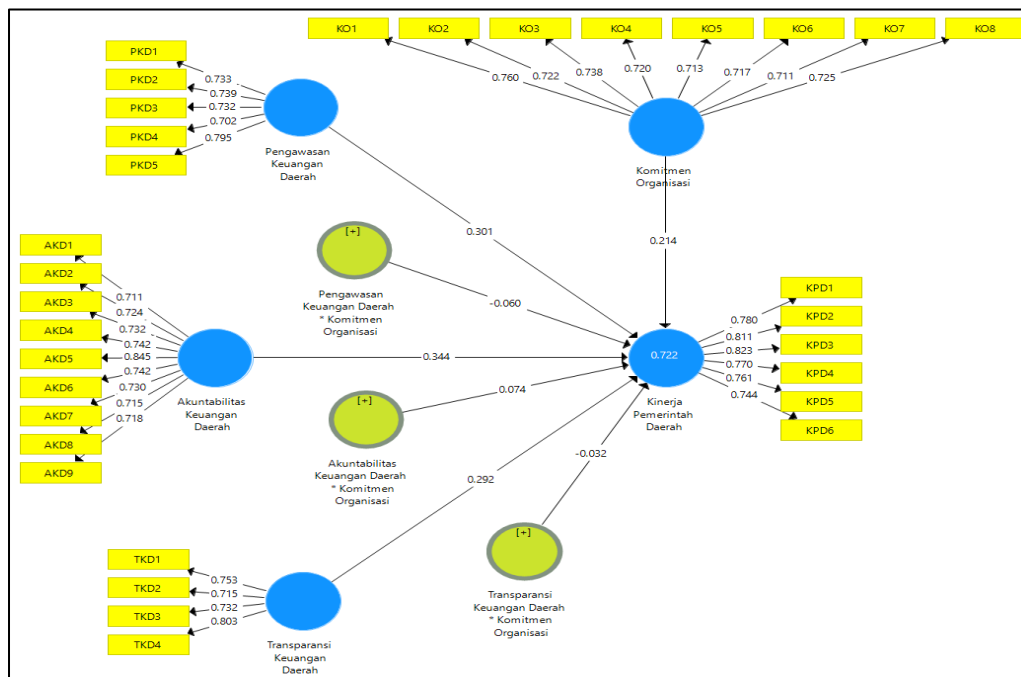


Figure 1
Analysis Results in the Form of Research Models

Table 9.
Test the Direct Influence Hypothesis

Relationships between Variables	β	Std. Dev	T Value	P Values	Info
Regional Financial Supervision -> Local Government Performance	0,301	0,050	5,985	0,000	H1 Accepted
Accountability -> Local Government Performance	0,344	0,058	5,960	0,000	H2 Accepted
Regional Financial Transparency -> Local Government Performance	0,292	0,064	4,592	0,000	H3 Accepted
Organizational Commitment > Local Government Performance	0,214	0,077	2,767	0,006	H4 Accepted

Source: SmartPLS data analysis output processed by researchers, 2023

Test the Moderation Hypothesis

The results of moderation analysis in Smart-PLS are carried out by knowing the output of the path coefficient. A summary of moderation test results is shown in Table 10.

Table 10.
Test the Moderation Hypothesis

Relationships between Variables	β	Std. Dev	T Value	P Values	Ket
Regional Financial Supervision * Organizational Commitment -> Local Government Performance	-0,060	0,055	1,098	0,273	H5 Rejected
Accountability * Organizational Commitment -> Local Government Performance	0,074	0,071	1,043	0,297	H6 Rejected
Regional Financial Transparency * Organizational Commitment -> Local Government Performance	-0,032	0,044	0,729	0,466	H7 Rejected

Source: SmartPLS data analysis output processed by researchers, 2023

The Effect of Regional Financial Supervision on Local Government Performance

The first hypothesis in this study is that regional financial supervision has a positive effect on local government performance. This is shown from the value of the path coefficient

is 0.301 and p-value amounted to 0.000. The acquisition of this study proves empirically that if regional financial supervision is improved, it will encourage improvements in the performance of local governments. Supervision has an important role to carry out work unit activities to be in line with the goals to be achieved (Binawati & Badriyah, 2022). Amali & Suwandi, (2021) Explaining the existence of a high level of supervision, will minimize the occurrence of budget leaks, potential fraud or irregularities that may be committed by local government personnel.

The results of this study were accompanied by the results of field data showing that regional financial supervision was perceived high by respondents, by obtaining an average index score of 4.15. This means that the majority of respondents stated that supervision has been carried out effectively and efficiently in order to create an honest government free from corruption, collusion, and nepotism, as well as evaluating every activity or activity carried out (quarterly, semester and annually). Then, respondents also perceived positively that every financial activity or transaction must be recorded and every recording was carried out on time and based on sufficient evidence. Then, the evidence that is used as the basis for the recording has been archived or documented properly.

The results of this study are in line with what is in agency theory that budget supervision is a mechanism to minimize information asymmetry. With supervision in budget preparation, budget gaps can be avoided. The results of this study support the acquisition of research Meme & Subardjo, (2019), Binawati & Badriyah, (2022), Jatmiko, (2020), and Chandra et al., (2022) which shows that regional financial supervision has a positive effect on the performance of local governments.

The Effect of Accountability on Local Government Performance

The second hypothesis in this study states that accountability has a positive effect on local government performance. This matter is proven from the line coefficient value of 0.344 and p-value amounted to 0.000. The findings in this study show that increasing accountability can have a positive impact on improving local government performance. According to Saraswati & 4, (2022) Accountability plays an important role in regional financial management. Through a good accountability system, local governments are expected to show

their responsibility for all activities they carry out, especially in terms of financial management.

The acquisition of this study is supported by the results of field data which shows that accountability is perceived high by respondents, where the average score index obtained is 4.08. Judging from legal accountability and honesty, the majority of respondents stated that OPD Pekalongan Regency has guaranteed compliance with laws and other regulations in carrying out duties. When viewed from the accountability of the process, respondents stated that the allocation of budget funds has included several processes and also established procedures. Judging from program accountability, the majority of respondents have a positive perception that every employee in OPD Pekalongan Regency at work will be accountable for every program or activity that has been implemented. This is in line with the goals that have been set and the vision and mission of the organization. Then, when viewed from policy accountability, it shows that the majority of respondents agree with the statement, every employee who works can provide accountability for the set policy objectives that pay attention to the interests of the organization.

The results of this study are in line with what is stated in agency theory which explains the relationship between agents and principals. Agents who hold trusts (OPD Pekalongan Regency) and principals (trustees, or in this context means the community). As mentioned, the trustee has the responsibility to carry out activities in accordance with the trust given by the principal. Trustees must ensure that they can provide clear accountability, present accurate and complete information about the activities carried out, and report it to the principal. The study's findings support the findings of Putra & Indraswarawati, (2021), Jatmiko, (2020), Edowai et al., (2021), Saraswati &4, (2022) and Haris et al., (2022) which shows that accountability has a positive effect on the performance of the regional government.

The Effect of Regional Financial Management Transparency on Local Government Performance

The third hypothesis in this study suggests that t Regional financial management transparency has a positive effect on the performance of local governments. This is evidenced

by the value of the path coefficient of 0.292 and p-value amounted to 0.000. These results give an interpretation that implementing transparency in regional financial governance will have a positive effect on local government performance. The principle of transparency in managing regional finances is important to do so that the performance of OPD Pekalongan Regency continues to improve. Elkha & Wahidahwati, (2020) explained that information disclosure in government administration is a manifestation of the government's commitment to implement the principles good governance in order to realize a clean and accountable government.

The acquisition of this study is supported by the results of field data which shows that the transparency of regional financial management is perceived high by respondents, where the average index score obtained is 4.18. This matter can be seen from informative indicators that information from OPD Pekalongan Regency to the public can increase budget transparency. In addition, respondents also stated that public documents regarding budgets such as financial management reports, assets and income are easy to access. While viewed from the openness indicator, the majority of respondents stated that announcements regarding the budget can be obtained at any time.

These results are relevant to what is stated in agency theory that there is an information asymmetry between government and society, where the principal (society) does not obtain the same information as the agent (government). Utami & Haryati, (2023) explained that with transparency, information asymmetry between the community as principals and the government as agents who manage regional finances is reduced, so that trust between agents and principals can be created. The results of this study are in line with research from Putra & Indraswarawati, (2021), Meme & Subardjo, (2019), Edowai et al., (2021), Elkha & Wahidahwati, (2020) and Chandra et al., (2022) which shows that transparency in regional financial management has a positive effect on the performance of local governments.

The Effect of Organizational Commitment on Local Government Performance

The fourth hypothesis in this study suggests that organizational commitment has a positive effect on local government performance. This is known from the path coefficient

value of 0.214 supported by p-value amounted to 0.000. The acquisition of this study provides empirical evidence that organizational commitment is the main aspect that drives the achievement of local government performance. According to Soedarman et al., (2023) Organizational commitment refers to the level of attachment or adherence to a person's goals, values, and culture that exist in an organization.

The results of this study are supported by the results of field data which shows that organizational commitment is perceived high by respondents, where the average score index obtained is 4.22. Judging from the affective commitment indicator, the majority of respondents stated that they as employees have a sense of pleasure and a sense of emotional attachment because they are part of OPD Pekalongan Regency. Judging from the ongoing commitment, the majority of respondents stated that it would be difficult to leave the OPD of Pekalongan Regency because they felt they did not have better job options, and would not leave the OPD of Pekalongan Regency because of financial needs. Judging from normative commitments, the majority of respondents stated that they felt non-committed if they did not provide professional performance for OPD Pekalongan Regency.

The results of this study are supported by the theory of goal setting which explains the relationship between the goals determined with work performance or performance. Goal setting theory underscores the importance of an individual's understanding of organizational goals as a driver of behavior. Haura et al., (2019) Explaining that government employees with a high level of organizational commitment generally tend to show superior quality and work in totality. The acquisition of this research is in line with research from Tahar & Kuncahyo, (2020), Sembiring et al., (2020), Rosita & Asrini, (2022), and Soedarman et al., (2023) which shows that organizational commitment has a positive effect on local government performance.

The Role of Moderation of Organizational Commitment in the relationship between Regional Financial Supervision, Accountability, and Transparency of Regional Financial Management with Local Government Performance

Based on the results of the analysis, the organizational commitment variable, which in this study was hypothesized as a moderation variable, was not proven for all three

independent variable relationships in the dependent variable. This can be seen from the p-value > 0.05 . This means that hypotheses 5, 6, and 7 are rejected. It is known in the discussion of the fourth hypothesis that organizational commitment plays a direct role in encouraging local government performance, but does not act as a moderator or reinforcement of the relationship between supervision, accountability and transparency with local government performance. This means that the influence of supervision, accountability and transparency of regional financial management has played a very important role in encouraging the performance of local governments in OPD Pekalongan Regency to increase even without organizational commitment in it.

The results of the average data of the respondents' perception index showed that organizational commitment obtained the highest score of 4.22 while the other three independent variables were regional financial transparency of 4.18, regional financial supervision of 4.15 and accountability of 4.08. This is the reason that the organization's commitment does not moderate the relationship of supervision, accountability and transparency with the performance of local governments. This achievement is in line with research from Saraswati &4, (2022) and Anggraeni & Riharjo, (2020) That organizational commitment cannot moderate the effect of accountability and transparency on local government performance. In contrast to the acquisition of research from Mauliza et al., (2022) and Utami & Haryati, (2023) That organizational commitment can moderate the effect of accountability and transparency on performance.

CONCLUSION

From the results of this study, it can be concluded that regional financial supervision, accountability, transparency of regional financial management and organizational commitment have a positive effect on the performance of local governments. Organizational commitment is known to only act as a variable that directly affects local government performance, not as a moderation variable between the relationship of regional financial supervision, accountability and transparency of regional financial management on local government performance.

The limitation of this study is on the moderation variable, namely organizational commitment. This variable is considered less able to moderate the influence of the independent variable on the dependent variable. The suggestion that can be conveyed in this study is for moderation variables, it is hoped that the next researcher can use more specific variables in the scope of local government performance. Then, for the next researcher, it is expected to expand the measurement of variables in measuring organizational commitment variables.

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