**A study ofperformance modeldevelopment andgoodgovernancebudgeting**

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***ABSTRACT***

*The purpose of this study is to empirically examine the causes of politics, culture, regulation to the budgetary slack and its impact on performance. Specifically the purpose of this study to analyze the influence of cultural, political, regulatory, on budgetary slack and performance in local government. Studies in order to develop models pengangaran good (good governance budgeting). Using the survey method. The total sample is 300 respondents in seven local governments in West Sulawesi. Respondents from the executive and legislative participating in the preparation of budgets in local government. The research instrument in questionaire tested using GSCA. The results showed that the Political, cultural, regulatory variables significantly affected on budgetary slack. The structural coefficient of the relationship of those three had positive-marked, indicating that the relationship of all those three was positive. Thus, the higher the political, cultural, regulatory variables will result in the higher budgetary slack. Political, cultural, regulatory variables significantly affected on performance both directly and indirectly through budgetary slack. Structural coefficient of the relationship of those six had positive-marked, indicating that the relationship of all those six was positive. Thus, the higher the political, cultural, regulatory variables will lead to the higher the performance both directly or indirectly through budgetary slack.*

***Keywords:*** *budgetary slack, performance, politics, and culture and regulation*