

## ABSTRACT

*This research aims to analyze the influence of participation budget against budgetary slack with organizational culture, locus of control, and public accountability as a work Unit on moderation variable Device area (SKPD) County Government Sleman. The number of samples used in the study as many as 45 respondents are calculated based on purposive sampling. Data collection is carried out by the methods of questionnaire and interview. The results of the questionnaires was processed using SPSS Statistics 23. The results of this study suggest that participatory budgeting a positive effect against budgetary slack and moderate public accountability relationships. Meanwhile, organizational culture and locus of control are not moderate the participatory budgeting's relationship with budgetary slack. Meanwhile, the results of the interviews show that there were other factors in the form of leadership styles and compensation that could affect the relationship of the participatory budgeting with budgetary slack.*

**Key words:** *budgetary slack, participatory budgeting, organizational culture, locus of control, public accountability, leadership style, compensation.*