

## **DETERMINANTS AFFECTING THE MANAGERIAL PERFORMANCE IMPROVEMENT IN PUBLIC HEALTH SERVICES**

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### **Abstract**

This study aims to analyze the budgetary goal characteristics, organizational commitment and internal control systems which are decisive factors in the improvement of managerial performance. The budgetary goal characteristics are expected to affect the attitudes toward the tasks and the budget. High organizational commitment would result in a positive outlook and lead one to give the best endeavours for the organization. While on the other hand, the internal control system in an organization needs to be improved in order to ensure that the financial control and performance control can be done effectively and efficiently. Hence, this study aims to assess and examine the budgetary goal characteristics, organizational commitment and internal control system which are the determining factors that can affect the public health centres' managerial performance in improving health services in Central Lombok Regency. The research population in this study were all employees in 25 Public Health Centres who were involved or played a role in the planning, preparation, and reporting activities. Considering that in assessing managerial performance this study used assessments from other party to be more objective, the researchers took / determined the research sample which was purposive sampling. In examining the research hypothesis, Smart PLS 3.0 software was used. The results showed that the budgetary goal characteristics, organizational commitment and internal control systems made significant impacts on managerial performance in Public Health Centre in the Regency of Central Lombok.

**Keywords** : Budgetary Goal Characteristics, Internal Control Systems, Managerial Performance, Organization Commitment.

## **1. Introduction**

This study aims to analyze the budgetary goal characteristics, commitment of the organization and internal control system which is a determining factor in the improvement of public health centers and managerial performance in improving public health services. Service is a measure of performance achievements using a tool as a guide of service providers in the form of Minimum Service Standards, in accordance to the Law of Local Government No. 23 Year 2014 which mandates the implementation of government affairs must be based on the Minimum Service Standards. Minimum Service Standards becomes a tool to determine the budget performance management to decide the amount of budget required for the provision of basic services that are based on the determined performance indicators. In addition to the Minimum Service Standards, the basic reference in providing services to the public is Millennium Development Goals (MDGs). MDGs are also in line with the objective of Minimum Service Standards that prioritize human beings as the main focus of the development that includes all components of activities where the ultimate objective is the welfare of society (Governance Implementation of Minimum Service Standards for Health, 2014).

Based on data from the The Office of Health Central Lombok Regency in 2015, the achievement of performance of health services when it is seen through the performance indicators in the Strategic Plan for Healthcare the Regency of Central Lombok, there are still many that have not been achieved, especially on the target Minimum Service Standards for health services. Of the 22 indicators of Minimum Service Standards for health services in accordance to the Regulation of Health Minister No. 741 of 2008 on Minimum Service Standards, there were only 10 indicators that had been achieved, which means there were only 45.5% of the indicators that had reached the target. On the achievement of the MDGs in health sector until 2015, there were indicators that had not reached the target, which are: 1) the proportion of malnutrition in children, 2) the percentage of children lacking protein-based energy, 3) the percentage of households using iodized salt, 4) the chronic nutritional status of pregnant women lacking energy, 5) the coverage of pregnant women visiting K4, 6) the prevalence of HIV and AIDS, 7) cases of death of AIDS patients, 8) the prevalence of tuberculosis, 9) the percentage of households disposing garbage in sealed hole. 10) the proportion of households/families living in

uninhabitable houses (MDGs Achievement Profile, the Central Lombok District, 2015). The data obtained shows that there are still many works in the health service which have not been achieved, thus the government extended the program into the Sustainable Development Goals (SDGs) 2020 (Bappenas, 2015). Therefore, to achieve the desired objectives requires a more optimal performance in health programs through planning and budgeting with performance-based budgeting approach.

Operational implementation program development efforts in health centers health activities organized and managed by using the proceeds of Health Operating Costs are planning activities with the budget prepared by the health center based on the targets in the strategic plan set forth by the Health Department of the district / city. The purpose of the Health Operating Costs is providing funding for community health centers program operations for the achievement of the national priority health programs, so that the performance can be improved public health services (Ministerial of Health Decree No. 11 on technical guidelines BOK, 2015).

There is a decisive factor in improving managerial performance of the public health centre, so the performance of public health services may increase as well. Based on earlier research the factors suspected to affect the managerial performance it gives inconsistent results. Research conducted by Wiratmi, Yuniarta and Atmadja (2014), Apsari and Sujana (2013) shows the budgetary goal characteristics influence on managerial performance, while research conducted Kurnia (2010), Ramandei (2009), Murthi and Sujana (2008) found that the budgetary goal characteristics doesn't give the positive influence on managerial performance. Research conducted by Supriyatno (2010), Sinaga and Siregar (2009), Ritonga (2008) found a positive effect of organizational commitment on managerial performance, while research conducted by Taufik and Kemala (2013), Nugrahani (2007) based on their research stating that organizational commitment doesn't give the positive influence on managerial performance. Research conducted by Kewo (2014), Afrida (2013), Andriyanto (2013), Ramandei (2009) and Tuati (2007) found a positive influence of internal control on managerial performance. It is expected that the internal control system can control the budgeting process in accordance with the target which is was budgeted.

Past research in measuring the performance of a managerial based on self-assessment, so it is very subjective assessment, therefore in this study using a more objective assessment, from upward / subordinate judge for the boss (Ghany, 2007). Based on these explanations, the problem in this research in improving health services is whether there is a significant influence on the budgetary goal characteristics, organizational commitment and internal control systems to managerial performance. In connection with the problems that have been formulated above, the purpose of this study is to demonstrate empirically the significance of the effect of budget target characteristics, organizational commitment and internal control systems to managerial performance in Central Lombok district health centers.

## **2. Theoretical Framework and Hypothesis Development**

### *2.1. Theoretical Framework*

Goal setting theory propounded by Locke (1968), which describes the relationship between the goals set by the performance by setting results-oriented targets. Generally, the theory of *goal setting* gives confidence in the commitment of the organization and the people involved in it to remain committed to the achievement of organizational goals that have been set. Definition of goal setting proposed Davis (1981) is a management setting targets or goals for the success of achieving the performance (performance). The next explanation that the implementation of an effective goal setting requires three steps: to explain the meaning and purpose of the determination of the target, the second is to make clear targets, and the third to give feedback on the implementation of the work performed. With goal setting theory can be explained that the budgetary Goal Characteristics (BGC) is the participation in budget preparation, budget clarity, feedback budget, budget evaluation, and difficulties affecting the success of achieving the budget target performance.

Understanding of the importance of internal control systems need to be considered also by members of the organization that are expected to implement appropriate policies and procedures that have been established. The success of a control system is determined by how far in accordance with the characteristics of the organization. Contingency approach shows that the control system will be able to support the achievement of organizational goals if the design is in accordance with the organization's

environmental conditions. The control systems are not in accordance with the characteristics of the organization can lead to dysfunctional behavior for members of the organization (Pondevile, 2000 in Ramandei 2009).

Based on the theoretical basis of the variables to be proposed by the authors in this study is the budget target characteristics, organizational commitment, internal control systems and managerial performance. The relationship between these variables can be seen in Figure 2.1 below:

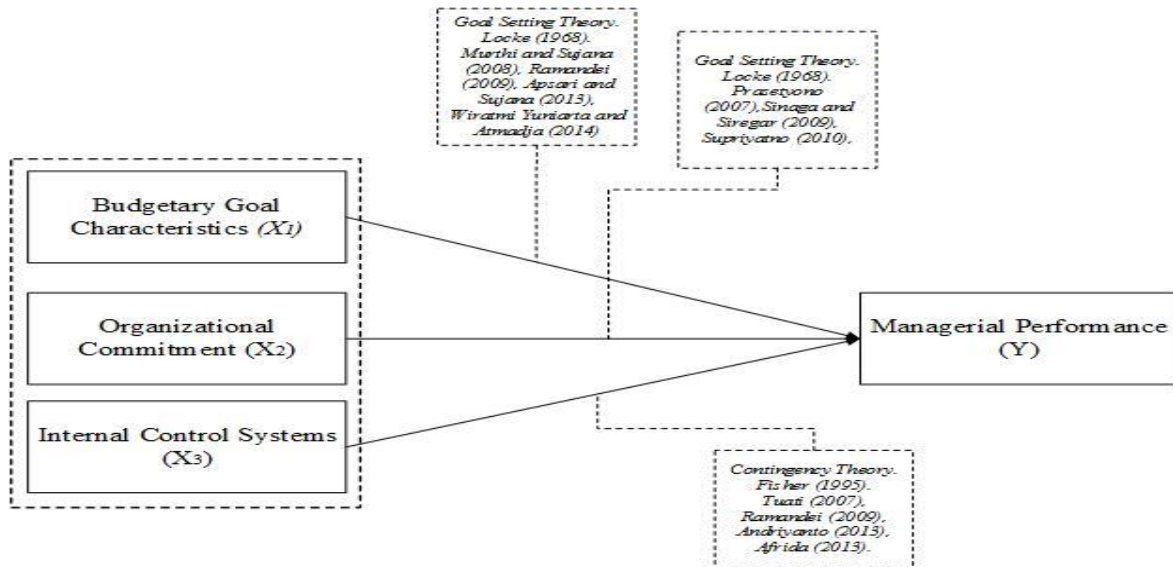


Figure 1. Conceptual Framework

## 2.2. Hypothesis Development

### 2.2.1. The Effect of Budgetary Goal Characteristics on Managerial Performance.

The theory of goal setting is a management setting targets or goals for the success of achieving the performance (Locke, 1968). The next explanation that the implementation of an effective goal setting requires three steps: 1) explain the meaning and purpose of the determination of the target, 2) to make clear targets, 3) give feedback on the implementation of the work performed. Performance will be said to be effective managers if organizational objectives set out in the budget can be achieved. In addition, the manager's performance can also be measured from the five Budgetary Goal Characteristics (BGC), namely budgetary participation, budget goal clarity, budgetary feedback, budgetary evaluation, budget goal difficulty. Fifth Budgetary Goal Characteristics (BGC) are interrelated with each other and is expected to improve the performance (Kenis, 1979).

Participation can improve performance for participation allows subordinates to communicate what they need to superiors and participation can allow subordinates to choose actions that can build commitment and regarded as the responsibility for what has been. Therefore, participation in this case is expected to improve the overall managerial performance (Suardana and Suryanawa, 2010).

Improved performance can not be separated from the budget goal clarity. Budget goal clarity reflects the extent to which the budget goals specific and clearly defined so that it can be understood by a person who is have a responsible for their achievement. If the target is not specifically mentioned would cause confusion which would adversely affect the performance, so it will affect the organization's objectives (Kenis, 1979).

Destinations from the budget of the organization is the range from "very loose and easily reached" up to "very strict and can not be achieved" (Munawar, 2006). Interest convenient budget will fail to provide a challenge for the participants and have little influence motivation. Instead of interest are very strict and can not be achieved lead to feelings of failure, frustration and a low level of aspiration. This indicates that the level of difficulty for the budget goal is "strict, but achievable".

Evaluation and feedback on the budget targets is also an important thing to gives motivation to the manager. With the feedback obtained from the achievement of the budgetary targets and the evaluation of the implementation of activities that have been programmed, the employee will be motivated to improve the performance to minimize deviations from the budget.

Based on this line with research conducted by Apsari and Sujana (2013), titled budgetary goal characteristics influence on managerial performance with motivation and organizational commitment as moderating variables found that there is significant relationship between budgetary Goal Characteristics on managerial performance. Wiratmi, Yuniarta and Atmadja (2014) examined the effect of budgetary goal characteristics on managerial performance with paternalistic culture and organizational commitment as moderating variables found that there is significant relationship between budgetary goal characteristics on managerial performance.

Based on the description above can be argued that the management setting targets or goals for the success of achieving the performance by implementing a budgeting system in the planning and

performance based budgeting, namely the application of dimensional budgetary goal characteristics as a system in the budgeting process, so that it can improve managerial performance achievements. Based on the study of theoretical and empirical research on it can be one hypothesis:

*H1: The Budgetary Goal Characteristics For Successful Implementation Supporting Units Budget And Will Increase Managerial Performance in The Public Health Center.*

### *2.2.2. The Effect of Organizational Commitment on Managerial Performance.*

Goal setting theory suggests that an individual in an organization committed to the goal, which means an individual decides not to degrade or ignore the organizational goals (Locke, 1968). Each organization is logically requires organizational performance improvement. Managerial performance is the successful implementation of each task public health centre in Central Lombok regency government environment. The successful implementation of these tasks requires organizational commitment as an understanding of all employees, especially officers / leaders.

Sinaga and Siregar (2009) found an effect of organizational commitment on managerial performance. Supriyatno research results (2010) on managerial performance also showed that the better synthesis of the organization's commitment to be increasing managerial performance.

Based on the description that with the commitment of the organization, the organization's goal will also be achieved. Therefore, it can be drawn a conclusion that with the commitment of an organization will improve managerial performance. Based on these arguments, so we can take one hypothesis:

*H2: The Higher Organizational Commitment Will Further Improve Managerial Performance in The Public Health Center.*

### *2.2.3. The Influence of The Internal Control System on Managerial Performance.*

Contingency theories have identified the optimal forms of organizational control under different operating conditions and try to explain how the operating procedures of the organization's control. The success of a control system is determined by how far in accordance with the characteristics of the organization. The control systems are not in accordance with the characteristics of the organization can

lead to dysfunctional behavior for members of the organization (Pondeville, 2000). Contingency theory that emphasizes the concepts of the organization's control can affect managerial performance. So it can be said that a good internal control system has an influence on performances.

The system of internal control is an integral process in actions and activities carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient (Government Regulation No. 60/2008). According to Government Regulation No. 60 of 2008, to create an effective internal control and efficient the elements of control that include the control environment, risk assessment, control activities, information and communication, monitoring and evaluation needs to be improved and evaluated whether it is going well. If a company's internal control has been well so the managers can take a better decisions in order to improve the efficiency and effectiveness of the organization.

An organization in order to improve the efficiency and effectiveness of internal controls that need to improve internal controls in these organizations can be done by effectively and efficiently to achieve the level of performance of managers. The higher the better implementation of internal control will improve managerial performance. Results of research conducted by Ramandei (2013), Afriadi (2013), Andriyanto (2013) and Tuati (2007) proved that the internal control positive influence on managerial performance.

Internal control consists of policies and procedures used in a process that is integral to the actions and activities carried out continuously to provide reasonable assurance on the achievement of organizational goals effectively and efficiently and ensure compliance with applicable laws and regulations. Based on theoretical and empirical research studies above demonstrate the better of internal control that made it will result in an increase in managerial performance. This performance improvement is based on the load of internal control policies and procedures used to provide reasonable assurance for the achievement of organizational goals through effective and efficient and ensure compliance with applicable laws and regulations that will enhance and maximize performance. Based on the description above third hypothesis proposed in this study are:



*H3: The more effective and efficient Internal Control System So The Managerial Performance in The Public Health Center will increasing.*

### **3. Research Method**

#### *3.1. Sample*

The sample selection was based on the consideration that, in this study assess managerial performance using ratings from the other party that more objective, namely the head of pulic health center rated by subordinates, so that the sample in this study include: Head of Sub-section Administration and in charge of the programs involved in the planning process to with reporting program as well as implementing the program of activities planned by the public health center. Based on the above considerations, the number of samples in 25 health centers is 100 people. The summary of the number of samples used are as follows:

Table 1.  
Total Sample Research

No.	Information	Sample
1.	Head of Sub-section Administration	25
2.	Responsible for the program (there are 3 person in charge at the public health center)	75
Total		100

*Source : Central Lombok District Health Office (data processed in 2016)*

#### *3.2. Variable Research and Measurement.*

The variables used in this study consisted of:

- a. Endogenous variables : Managerial Performance
- b. Exogenous variables : Budget Goal Characteristics, Organizational Commitment and Internal Control Systems.

##### *3.2.1. Budget Goal Characteristics*

Budget is an important component in an organization, whether private sector organizations and public sector organizations (Aaron, 2009: 106). Furthermore, given the importance of the function of the budget as a means of planning and control in organizations in this study wanted to see the creation, implementation and evaluation of the budget implemented by the health center if it is adapted to the

purpose of the budget so as to achieve the objectives and performance targets that have been defined. Kenis (1979) developed a construct budgetary goal characteristics into five dimensions of participation in budgetary participation, budget goal clarity, budgetary feedback, budgetary evaluation, and budget goal difficulty each dimension has an indicator developed by the Rasuli and Lukum (2010). This variable was measured by using a semantic differential scale with a scale of 1 to 7, where the range of scales can be interpreted the results of the measurement of 1 (one), meaning the perception of respondents were very negative, indicating the creation, implementation and evaluation of the budget is not adjusted to the budget goals and 7 ( seven), means the perception of respondents were very positive which indicates the creation, implementation and evaluation of the budget is in accordance with budget goals.

### *3.2.2. Organizational Commitment*

Organizational commitment is an attitude which reflects the employees loyalty to the organization and ongoing process where members of the organization expressed concern to the organization and success and continuous progress (Luthans, 2006: 249). Organizational commitment referred to in this research is the organization's commitment to health centers to carry out the duties and obligations which in general is to improve public health by providing health services to the community. The objectives phase to be implemented through the implementation of community service tasks that actually carried out by the health center starting from planning and budget carefully.

Commitments in this study was measured by the indicators adopted from Luthans (2006). Instruments measured by semantic differential scale ranging from 1 (one) to 7 (seven), where on the scale range can interpret the results of measurements of 1 (one), meaning the respondent's perception of the organization's commitment is very negative, indicating a very low level of commitment of organizations and 7 (seven ), means the respondent's perception of the organization's commitment is very positive which indicates a very high commitment to the organization.

### *3.2.3. Internal Control Systems*

The system of internal control is an integral process in actions and activities carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient (PP No. 60/2008). In this study wanted to see the effectiveness of the implementation of the Internal Control Systems Department of Health to health centers. Internal control system is measured by indikator adopted from government regulation number 60 of 2008 on Government internal control system. Each respondent was asked to rate the questions to measure the effectiveness of the internal control system. Instruments measured by semantic differential scale ranging from 1 (one) to 7 (seven), where on the scale range can interpret the results of measurements of 1 (one), meaning the respondent's perception of Internal Control System was very negative, indicating Internal Control System inadequate and seven (7) means the respondent's perception of Internal Control System was so positive that shows the Internal Control System very adequate.

Performance is an overview of the level of achievement of the implementation of an activity, program or policy in achieving the goals, objectives, mission and vision of the organization as stated in the strategic planning of an organization (Mardiasmo, 2004). Effective managerial performance can be considered depending on the ability of the managerial activity. In this study wanted to measure the ability of a manager at the center. Managerial performance was measured using questions that include managerial activities, among others: (1) the performance of planning, (2) the performance of the investment, (3) the performance of coordination, (4) performance evaluation, (5) the performance of supervision, (6) the performance settings staff, (8) the performance of a representative (Kurnianingsih and Indriantoro, 2003).

Each respondent was asked to rate the questions to measure managerial performance. Effective managerial performance can be considered depending on the ability of the managerial activity. Instruments measured by semantic differential scale ranging from 1 (one) to 7 (seven), of which 1 (one), meaning the respondent's perception of managerial performance was very negative, indicating

managerial performance ineffective and seven (7), means the respondent's perception of performance managerial was very positive showing very effective managerial performance.

#### *3.2.4. Managerial Performance*

Performance is a description of the level of achievement of the implementation of an activity, program or policy in realizing the goals, objectives, mission and vision of the organization contained in strategic planning of an organization (Mardiasmo, 2004). Effective managerial performance can be considered to be dependent on ability in managerial activity. In this study wanted to measure the ability of managers at puskesmas. Managerial performance is measured using questions that include managerial activities such as: (1) planning performance, (2) investment performance, (3) coordinating performance, (4) performance evaluation, (5) supervisory performance, (6) regulatory performance Staff, (8) performance of representatives (Kurnianingsih and Indriantoro, 2003).

Each respondent is asked to assess questions to measure managerial performance. Effective managerial performance can be considered to be dependent on ability in managerial activity. The instrument is measured by semantic differential scale from 1 (one) to 7 (seven), where 1 (one), meaning the respondent's perception on managerial performance is very negative which shows ineffective managerial performance and 7 (seven), meaning perception of respondent to performance Managerial is very positive which shows very effective managerial performance.

#### *3.3. Methods of Analysis*

Analysis of the data in this study takes a "Partial Least Squares" (PLS). PLS approach is one of the Structural Equation Modeling (SEM) capable of analyzing latent variables, variables and indicators of measurement error directly (Wiyono, 2011). This study uses a PLS data analysis due to the variables tested were latent or unobservable variables (can not be observed directly). So as to be able to know the meaning of these variables need to be reflected in greater depth or formatif through indicators contained in the PLS analysis. The steps of PLS-SEM analysis is a conceptualization of a model, specify the method of analysis alogarithm, determine resampling method, draw the path diagram, evaluation models (Ghozali and Latan, 2015).

#### **4. Results**

##### *4.1. Description Respondents*

Research doing by spreading the questionnaire data as much as 100 copies. The number of questionnaires returned and qualify as many as 83. Thus the study response rate of 83%. While the characteristics of the respondents were analyzed in this research include gender, age, education, past, educational background, and long work. The respondent characteristics described in Table 2 below:

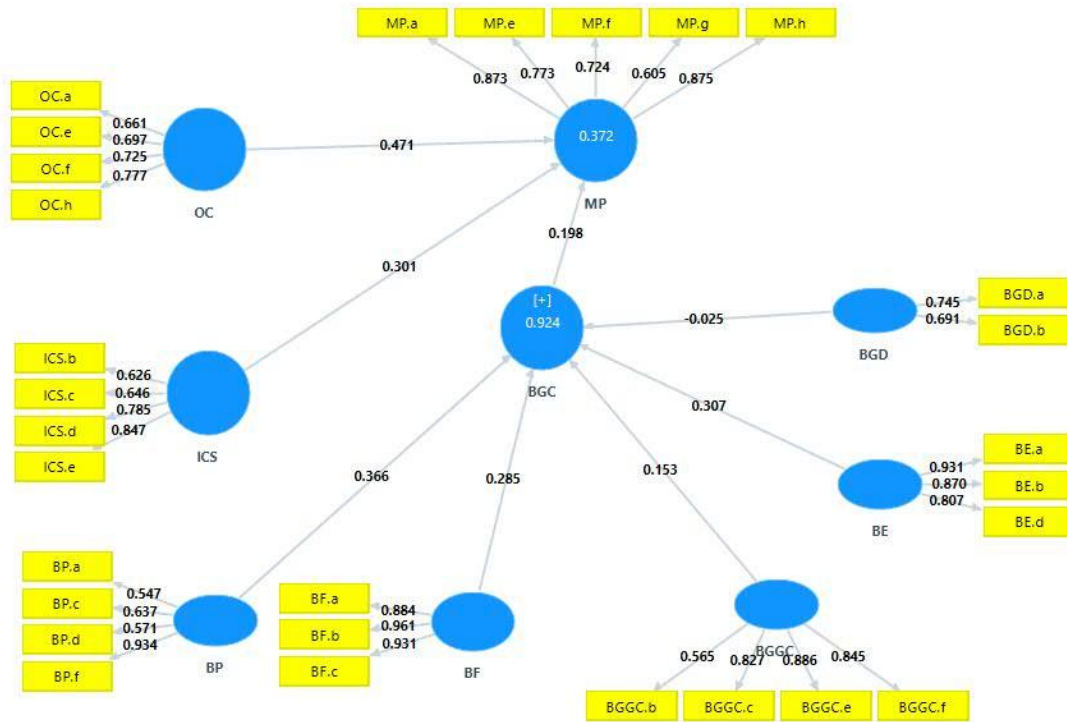
Table 2.  
Characteristics of The Respondents

<b>Characteristics</b>	<b>Total</b>	<b>Percentage</b>
Gender :		
- Male	38	45,78
- Female	45	54,22
Pendidikan :		
- Diploma	20	24,10
- S1	63	75,90
Length of Work :		
- 5 - 15 years old	31	37,35
- > 15 years old	52	62,65

*Source : data processed in 2017*

##### *4.2. Testing The Validity and Reliability*

Testing the validity which is used in this research is to use the convergency validity, composite reliability, and discriminant validity. Size reflective said to be high if more than 0.60 correlated with the construct to be measured (Latan and Ghozali, 2012). Value Composite reliability 0.60 to 0.70 indicates that the data has a value of reliability (Latan and Ghozali, 2012). Meanwhile for the discriminant validity is the measurement model with reflective indicators were assessed by comparing the square root of Average Variance Extracted (AVE) of each construct with other constructs the correlation between the model (Latan and Ghozali, 2012). In line with Fornell and Larcker (1981) states that if the value of the root of AVE of each construct is greater than the value of the correlation between the construct with other constructs in the model, it is said to have a value of a good discriminant validity (Latan and Ghozali, 2012). In Table 3, Table 4 and Table 5 can be seen as follows:



Source : output SmartPLS

Figure 2.  
Evaluation Measurement Model

Table 3.  
AVE and Composite Reliability

	Average Variance Extracted (AVE)	Composite reliability
Budgetray Evaluation (BE)	0,758	0,903
Budgetary Feedback (BF)	0,857	0,947
Budgetary Goal Characteristics (BGC)	0,758	0,926
Budget Goal Difficulty (BGD)	0,516	0,680
Budget Goal Clarity (BGGC)	0,626	0,867
Budgetary Participation (BP)	0,562	0,775
Internal Control System (ICS)	0,536	0,820
Managerial Performance (MP)	0,603	0,882
Organizational Commitment (OC)	0,513	0,808

Source : output SmartPLS

Viewed from Value Composite reliability, all constructs have high levels of reliability, all constructs have a reliability level above 0.40. Another way of looking reliability is by comparing the value of the root of AVE by correlation between the value of other constructs.

Table 4.  
Correlation Between Latent Constructs and Roots AVE

	BE	BF	BGC	BGD	BGGC	BP	ICS	MP	OC
BE	<b>0.871</b>								
BF	0.695	<b>0.926</b>							
BGC	0.853	0.799	<b>0.870</b>						
BGD	0.405	0.189	0.219	<b>0.718</b>					
BGGC	0.705	0.656	0.829	0.167	<b>0.791</b>				
BP	0.689	0.555	0.860	0.097	0.704	<b>0.750</b>			
ICS	-0.084	-0.169	-0.141	0.364	-0.144	-0.163	<b>0.732</b>		
MP	0.018	0.072	0.079	-0.131	-0.067	0.025	0.385	<b>0.777</b>	
OC	-0.171	-0.023	-0.162	0.013	-0.178	-0.196	0.239	0.511	<b>0.716</b>

Source : output SmartPLS

From the above results it can be said that all the variables have a high discriminant validity. In line with Fornell and Larcker (1981) which states that if the value of the root of AVE of each construct is greater than the value of the correlation between the construct with other constructs in the model, so it can be said have a good validity of discriminant validity (Latan and Ghazali, 2012).

#### 4.3. Hypothesis Testing

To be able to know whether the hypothesis is accepted or rejected, the hypothesis must be tested. Hypothesis test results can be known from the value of the path coefficients of 3.0 SmartPLS bootstrapping process. Influence of hypotheses can be seen by comparing the T statistics with T table

and compare the values with a P value of alpha. The hypothesis is accepted if T statistics bigger than T table and the value of P value less than the value of alpha 5%. The value of T table to test one direction (one-tailed) at alpha 5% was 1.66. Influence hypothesis for significant value can be used comparative value of T-table and T-Statistics on the results of the estimation for the path coefficients (coefficient line). If the T-statistics greater than the T-table means that the hypothesis is supported.

Table 5.  
Hypothesis Based on The Path Coefficient

	Original Sample (O)	T Statistics ( O/STERR )	P Values	Information	Decision
BE -> BGC	0.307	4.053	0.000	Significant	The hypothesis is accepted
BF -> BGC	0.285	4.979	0.000	Significant	The hypothesis is accepted
BGC -> MP	0.198	1.822	0.035	Significant	The hypothesis is accepted
BGD -> BGC	-0.025	0.526	0.300	Not Significant	the hypothesis is rejected
BGGC -> BGC	0.153	2.464	0.007	Significant	The hypothesis is accepted
BP -> BGC	0.366	5.992	0.000	Significant	The hypothesis is accepted
ICS -> MP	0.301	2.136	0.017	Significant	The hypothesis is accepted
OC -> MP	0.471	1.934	0.027	Significant	The hypothesis is accepted

Source : output SmartPLS

#### 4.3.1. The Effect of Budgetary Goal Characteristics on Managerial Performance

Hypothesis 1 shows increasing Budget Goal Characteristics (BGC) as an element supporting the success of implementation of the budget, it will increase Managerial Performance (MP) public health centre. Statistical tests showed T statistics is greater than the value of the T table at one-tailed test with



an alpha of 5% that is  $1.822 > 1.66$ , so the first hypothesis is accepted. This means that the first hypothesis was consistent with the theory in particular goal setting theory, and statistical testing has significant meaning. But not all the dimensions of the characteristics of budget goal gives meaning means in which the dimensions of Budgetary Participation (BP), Budget Goal Clarity (BGC), Budgetary Feedback (BF), and Budgetary Evaluation (BE) show T statistics is greater than the value of the T table on testing one tailed with alpha 5% ie  $> 1.66$ . While Budget Goal Difficulty (BGD) showed T statistics is smaller than T table on testing one tailed with alpha 5%, ie  $0.526 < 1.66$ , So this researchs result identifies that with the provision of a very difficult budget objective can will reduce the motivation of performance, This is in accordance with the proposed by Muslimah (1998) that tighter budget objectives generate higher motivation, but if the limit exceeded, Budget will actually reduce the motivation.

#### *4.3.2. The Effect of Organizational Commitment on Managerial Performance.*

Results from testing of the hypothesis 2 relationship shows that the influence of the Organizational Commitment (OC) to Managerial Performance (MP) value T statistic of 1.934, more than the T table 1.66. Coefficient value (original sample of estimate) for 0.471 positive. Based on the statistical test results, it can be concluded that the higher organizational commitment will further improve managerial performance in the public health centre. The results are consistent with the goal setting theory. Thus, the H2 research supported.

#### *4.3.3. The Influence of The Internal Control System on Managerial Performance.*

The test results of hypothesis 3 shows that the influence of the Internal Control System (ICS) on Managerial Performance (MP) value T statistic for 2.136, greater than the value of the T table for 1.66. Coefficient value (original sample of estimate) for 0.301 positive. Thus, it can be concluded that the more effective and efficient internal control system will further enhance managerial performance public health centre. The results are consistent with the theory of contingency. Thus, the H3 research supported.

## **5. Conclusion, Implication and Limitation**

This study shows that the budget goal characteristics, organization commitment and internal control system has a positive effect on managerial performance. This indicates that the budget goal characteristics, organizational commitment and internal control systems is a decisive factor in improving the performance of managerial health centers so that they can also improve health services so as to achieve the target of Minimum Service Standards in the field of health and the Sustainable Development Goals (SDGs) 2020 becomes future organizational goals.

The study provides some implications. *First*, the practical implications are to improve managerial performance health centers are required for planning and budgeting refers to performance indicators. Required characteristics of the target application in the process of budget preparation and budget planning with performance-based budgeting approach, namely with their employer and provide budgetary targets are more difficult to improve performance, but if it exceeds the limit it will reduce motivation. There was also a decisive factor in improving managerial performance public health centre is their commitment to the organization and control system internal Health Department to an effective and efficient health centers. *Second*, this study contributes to the theory provides new empirical evidence of research in the field of managerial performance public health centre.

Although this research has been done well, but some limitations can not be avoided. The research data from the respondents submitted in writing in the form of a questionnaire will affect the results. Because of the perception of the respondents presented do not necessarily reflect the actual and would be different if the data obtained through direct interviews with respondents. For further research can be done through direct interviews with respondents in filling out the questionnaire, so that the respondent's answer better reflect the actual answer. For other studies that are interested in examining the same title, the researchers next need to develop this research adds another variable to test the moderating variables, can also include variables mediation or using a model-moderation mediating variables.

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