

# Turnitin Agusdin C35

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**EFFECT OF BUDGETING, COMPETENCE OF HUMAN RESOURCES,  
ORGANIZATIONAL COMMITMENT, DRUG PROCUREMENT  
PROCESS AND REGULATIONS ON BUDGET FUNDS  
ABSORPTIONCAPITATION NATIONAL  
HEALTH INSURANCE PROGRAM ON  
HEALTH CENTER IN CENTRAL  
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**ABSTRACT**

This study aimed to analyze the influence of budgeting, human resource competency, organizational commitment, the process of drug procurement and regulation of budget absorption capitation funds at health centres in Central Lombok regency. The method used is quantitative method. The sampling method used was purposive sampling with a total sample of 102 people. This study uses primary data by distributing questionnaires as a hypothesis test. Secondary data as a complement to the data used is the realization report revenues and expenditures capitation fund all health centres in Central Lombok district from 2014 until 2016. The analysis technique used is multiple regression models. The results showed that budgeting, human resource competency, organizational commitment, drug procurement processes and regulations positive effect on the absorption of the capitation grant expenditures on health centres in Central Lombok regency.

**Keywords:** Budgeting, Human Resources Competence, Organizational Commitment, Drug procurement process, regulation, Capitation Fund Budget Absorption

## 1. Introduction

Level of absorption of the Health Service during the last 3 years, which was in 2014-2016 with the highest absorption of only 76.62%, a level percentage lowest in the entire working units (SKPD) in Central Lombok regency.

Table 1.1. Actual Budget and Revenue and Expenditure in SKPD Central Lombok District Health Office of knowledge Budget 2014-2016.

No	Fiscal Years	after the budget changes (Rp)	Realitation (Rp)	%
1	2014	58.710.285.277	43.004.498.223	73,25
2	2015	74.633.889.621	54.323.345.851,50	72,79
3	2016	107.731.571.284	82.543.322.936,20	76,62

Source : Appendix II Perbup Central Lombok District Translation The Realization

Program at the Department of Health in Central Lombok district with the lowest absorption rate that is on the <sup>3</sup> National Health Insurance Program. Implementation of the National Health Insurance (JKN) by the government is mandated by <sup>3</sup> Law No. 40 of 2004 concerning the National Social Security System, and then published Law No. 24 of 2011 concerning Social Security Agency (BPJS).

The <sup>21</sup> national health insurance program capitation funds are paid by BPJS to health centers as providers of health services for the participants of the National Health Insurance. Capitation funds received every month by the number of members registered health centers resulted in funds that go to each health center is quite large, but the funds have not been utilized properly.

Budgeting the funds Capitation conducted by the Head of Health Centre referring to the decree of Central Lombok issued each fiscal year, which governs the allocation of the capitation of 60% of the allocation of the receipt of funds Capitation used for payment services and 40% are used for operational support, and specifying the type allocation of expenditure corresponding Minister of Health Regulation No. 19 of 2014 which has been transformed into <sup>2</sup> Minister of Health Regulation No. 21 of 2016 and the Health Service policy in determining the percentage of expenditure on the allocation of operational aid is a limit to the Head of Health Centre in budgeting towards operational expenditure in accordance with

needs. Capitation funds centralized budgeting in the Department of Health while the management of the PHC activities sourced from capitation funds absorption is very low (Undap, 2017).

Rules of use of capitation funds less accommodate the needs of the health center, this is due to the allocation of capitation funds actually have been able to be funded from APBN / APBD as current expenditures. Difficulties that are often encountered in the actual non-routine expenditures such as procurement meubelair and rehabilitation of health centers (www.kpk.go.id, 2015), but both types of the expenditure will be budgeted in the 2016 budget late change after the release of Permenkes 21 year 2016 as replacement Permenkes 19 Year 2014 budget planning does not fit the needs result in <sup>46</sup> low absorption of the budget, the budget proposed is greater than required <sup>6</sup> without regard to the real needs on the ground and ease of implementation (Yunarto, 2011).

The low absorption of the budget is also due to the delay in receiving the Budget Implementation Document Budget Change resulted in the activities that can be implemented late or not (Herryanto, 2012). Surplus Limit Budget and changes in regulations related to the allocation of the capitation of the Minister of Health Regulation No. 19 of 2014 to the Minister of Health Regulation No. 21 of 2016 resulted in the revised budget. The Budget Implementation Document Revision cause schedules should be adjusted, and the time of execution into a retreat. Activities and programs also can not be implemented before the approval of the DPA revision was passed, because the programs and activities can be categorized no budget allocation.

The phenomenon that occurs in connection with the absorption of funds Capitation that can not be absorbed, resulting in the amount of fund balance at 25 health centers in Central Lombok regency researchers explored some novelty that distinguishes this study with previous research, the first budget absorption in this study is devoted to the absorption of budget funds Capitation the management financial referring to Presidential Decree Number 32 Year 2014, so there are some exceptions to Regulation of the Minister of Interior 13 of 2006 governing financial management in general. Use of the drug procurement process variables using an electronic catalog according to the researchers these variables are important in the absorption of Capitation Fund budget due to the percentage of the Operational Support Health Expenditure earmarked for drug expenditure is the highest percentage yet at its lowest is the realization of budget absorption.

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This study was to analyze the influence of Budgeting, Competence HR, Organizational Commitment and Regulations in the Budget Absorption Capitation Fund. Some researchers have been conducting empirical studies on these factors. Research dilakukan by Malahayati (2015), Zarinah (2015), Seftianova (2013), Priatno (2013), Herriyanto (2012), Rahayu (2011) demonstrated Budget Planning influential terhadap Budget Absorption, while research Rifai, et al (2016), daughter and Fachruzzaman (2014) showed different results where budget planning does not affect the absorption of the budget. Effect of Human Resource Competency proven by research Taufik (2016), Arthana (2016), Safrizal (2016), Febrianti (2015), Malahayati (2015), Alexander (2015), which shows the influence of HR competencies to the absorption of the budget. However, research conducted by Priatno (2013), Rifai (2016) and Fitri (2013) showed different results where the variable HR does not give effect to the budget absorption.

The phenomenon that occurs in connection with the absorption of funds Capitation that can not be absorbed, resulting in the amount of fund balance at 25 health centers in Central Lombok regency researchers explored some novelty that distinguishes this study with previous research, the first budget absorption in this study is devoted to the absorption of budget funds Capitation the management financial referring to Presidential Decree Number 32 Year 2014, so there are some exceptions to Regulation of the Minister of Interior 13 of 2006 governing financial management in general. Use of the drug procurement process variables using an electronic catalog (E-Catalog) according to the researchers these variables are important in the absorption of Capitation Fund budget due to the percentage of the Operational Support Health Expenditure earmarked for drug expenditure is the highest percentage yet at its lowest is the realization of budget absorption.

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This study is also motivated by previous research is mostly done on the financial management of the Local Government Unit (county/ city / province), whereas in this study conducted in health centers Technical Implementation Unit of the Department of Health because the amount of funds Capitation received and managed directly by the at the health center but there are funds remaining sizeable capitation can not be used, resulting in idle funds (idle money) is quite large on account of each health center. Research on Dana Capitation in the field of accounting the public sector is nothing new and is being discussed especially in the Health Service given flexibility in fund management Capitation

referring to Presidential Decree No. 32 of 2014 there were exceptions to the provisions of Regulation No. 13 of 2006, particularly related to direct payments Capitation fund to the treasurer at the health center which resemble the pattern of financial management of Public Service Agency (BLUD) BLUD although PHC has not status, but the realization during the conduct of budgetary funds absorption kapitas still can not be absorbed optimally.

## **2. Basis Theory, Concepts And Development Framework Hypotheses**

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### **2.1 Basis Theory**

#### **2.1.1 Goal Setting Theory**

Goal Setting Theory originally proposed by Locke (1968). Generally Goal Setting Theory is a results-oriented target setting. This theory suggests a link between objectives and performance. Goals can be viewed as an end / performance levels to be achieved by the individual.

Goal Setting Theory is also part of the theory of motivation. Individual goals determine how much work it will do, the higher the employees' commitment to the goal will encourage the employee to do a great effort in achieving that goal. According to Locke and Latham (2002) in Lunenburg (2011) goal of having a broad effect on the behavior and performance of employees in the organization and management practices. Interest required to be effective summary of the feedback revealed the manager progress in achieving goals.

#### **2.1.2 Public Policy**

Public Policy in Appendix 1 Administrative Reform Minister Regulation No. PER / 04 / M.PAN / 4/2007 defines Public Policy is "The decision made by the government or government agency to address certain issues, to perform specific activities or achieving specific objectives regarding with interest and benefit the people ". In this Regulation for Public Policy has two forms, namely Regulations codified formally and legally, and the statements of public officials in public, it can be understood because public officials is one of the policy actors who played a role in the implementation of the policy itself. Meanwhile, according Subarsono (2005: 3) Public Policy can be a Law, Government Regulation, Government Regulation of Provincial / City / District and the Decree of Regent / Mayor.

### 2.1.3. Policy Implementation Teory Edward III

68 According to Edward III (1980) in Widodo (2010: 96), 30 there are four factors that influence the success or failure of policy implementation, among others, the factors (1) communication, (2) resources, (3) the disposition, and (4) the organizational structure.

### 2.1.4 Public Sector Budgeting

5 Budgeting in the public sector associated with the process of structuring the amount of funds for each program and activity in public sector budgeting moneter. Proses unit starts when the formulation of strategy and strategic planning completed. Budget is an articulation of the results perncanaan strategy formulation and strategy that has been made, the stage of budgeting is very important because budgets are ineffective and not oriented performance may thwart plans that have been prepared. Bastian (2009: 79) states that the budget is an estimate of revenues and expenditures that are expected to occur in one or more future periods. According to Mulyadi (2001: 488) 35 budget is a plan of work expressed quantitatively measured in monetary units and units of other size standards spanning a period of one year.

### 2.1.5 Capitation Fund Budgeting

70 According to the Presidential Regulation No. 32 Year 2014 on FKTP Capitation Fund Budgeting / health carried out by the Head FKTP submit a plan of revenue and expenditure for the year JKN capitation funds to the Chief Medical Officer SKPD. Revenue and expenditure plan JKN capitation fund refers to the number of participants enrolled in FKTP and capitation JKN. Revenue and 21 expenditure plan of capitation funds are budgeted in RKA-SKPD Health Department.

Chief Medical Officer arranges DPA SKPD-SKPD based regulation on the budget of the fiscal year and the rules regarding regional head of the translation budget in respect of the financial year. Head of Region assign Treasurer Capitation Fund JKN on FKTP on the proposal of Chief SKPD Health Department through PPKD



### 2.1.6 Competence of Human Resources

Regulation of the Head of State Employment Agency No. 7 Year 2013 concerning Guidelines for Preparation of Managerial Competency Standards for Civil Servants defines competence as the characteristics and workability covers aspects of knowledge, skills and attitudes based on the duties and / or job function. While technical competence is the capability of each Civil Servants which covers aspects of knowledge, skills and work attitude that is absolutely necessary in carrying out his duties.

### 2.1.7 Organizational commitment

Organizational commitment is a psychological bond of employees in an organization characterized by: (1) the trust and acceptance of the strong over the purpose and values of the organization, (2) a willingness to striving for interests of the organization, and (3) a strong desire to maintain position as a member of the organization (Sopiah, 2008: 157) Allen and Meyer (1938) in Robbins (2009: 101) stated organizational commitment consists of three (3) components, namely: (a) Affective component, (b) Commitment continuant and (c) Normative commitment.

### 2.1.8 Drug procurement through the system E-Catalog

Procurement of goods / services based on Presidential Decree No. 70 of 2012 is "activity to obtain goods / services by the Ministry / Institution / Regional Work Units / Institutions that the process starts from the planning needs to diselesasikannya entire activity to obtain goods / services.

According to the Minister of Health Regulation No. 63 of 2014 is an Electronic Catalog is an electronic information system that contains the list, type, technical specifications, and the price of certain goods from various Goods / services of the Government. Inclusion of price and technical specifications of the goods / services based on the umbrella contract between the Policy Institute for Procurement of Goods / Services (LKPP) and the Goods / Services.

From the above definition can be defined that the drug procurement system with the E-catalog is an activity to obtain goods / services using the electronic information system that contains the list, type, technical specifications, and the price of certain goods from various Goods / services of the Government.



### 2.1.9 Regulation

Regulation is part of public policy (Eisner et al. 2006). According to Kenneth Meier (1985) of the regulation is the various efforts by the government to control the behavior of the public, corporate and government level lower (Eisner et al. 2006: 2). Regulation that is formed must meet the criteria as a regulation by the "high quality", where regulation is effective since it reflects the diversity of interests and needs and promote coordination and cooperation mechanisms harmonious either vertically or horizontally across levels of government, confirms the role and responsibility as well as institutional quality, increase transparency, not too costly and clear so that it can be implemented without a difference in interpretation (Rodrigo et al., 2009).

### 2.1.10 Absorption Budget

Budget absorption is proportionate to the amount of the budget has been realized during a budget year that will not be readmitted (Noviwijaya and Rohman, 2013). According Seftianova and Adam (2013) budget absorption is a measure of how much budget has been realized compared to the budget ceiling has been set and is usually expressed as a percentage. Public manager's performance will be assessed on the achievement of budget targets is done by analyzing the deviation of actual performance with budgeted (Mardiasmo, 2009).

### 2.1.11 The National Health Insurance Capitation Fund

Under the provisions of Article 32 of Presidential Decree No. 2014, the Fund Capitation is the amount of pay-per-month prepaid to health centers based on the number of participants registered regardless of the type and amount of health care provided. Payment of funds capitation paid directly by BPJS to the Treasurer of the Fund capitation JKN on PHC and used entirely for health services and support the operational costs of health according Document Budget Implementation Public Health Regional Regulation on APBD budget year in respect and regulation Regional Head of Translation Budgets.

## 2.2. Conceptual Framework

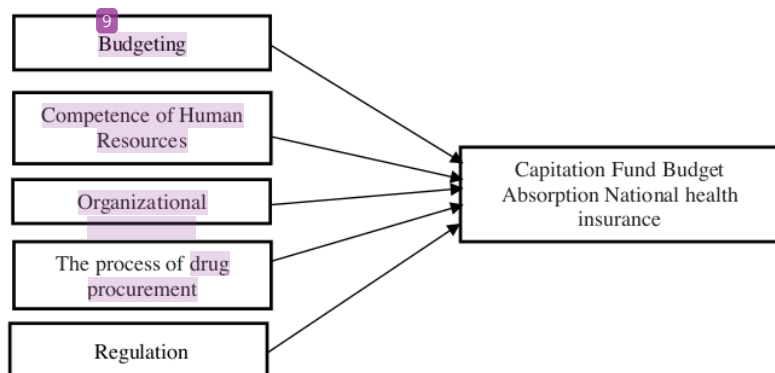


Figure 2.1. Conceptual framework Research

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## 2.3. Hypothesis Development

### 2.3.1 Effect of Budget Absorption Against Budgeting

Goal Setting Theory suggests that the existence of a direct relationship between the specific goals and measurable performance. A summary of the objectives needed to be effective feedback managers who reveal progress in achieving the goals (Locke and Latham, 2002). Budgeting is the process of determining the estimation of performance to be achieved during a certain period stated in the financial size (Mardiasmo, 2009). This shows that in the budgeting process will result in a budget that includes specific goals to be achieved in an activity or program to be implemented.

Based on Presidential Decree No. 32 of 2014 in the process of budgeting funds Capitation requires that the Head of Health Centre submit a plan of revenue and expenditure of funds Capitation to be budgeted in the Work Plan and Budget SKPD Health Department should be given enough room in the estimation of allocations in the budget operational Health Center in accordance with the needs of each community health center. Regulation of the Minister of Health about the kind of operational expenditure allocation unfavorable health center health center needs and the percentage of the allocation of the operating expenditure by the Department of Health without regard to the real needs in the field is a constraint in doing budgeting. If in doing budgeting given the space that is flexible enough to determine spending needs in accordance with the needs of the health center will increase the absorption of the budget.

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Based on the description above, it can be argued that the better budgeting is done the better the absorption of the budget, then the hypothesis in this study are:

**H<sub>1</sub>: Budgeting positive effect on the absorption of Capitation Fund of National Health Insurance.**

### 2.3.2 *Effect Against Human Resource Competency Budget Absorption*

Goal Setting Theory assumes no direct relationship between the specific objectives and measurable performance. Goal Setting Theory The main findings are individuals who are given specific objectives and difficult but can be achieved having a better performance compared to individuals who received the simple and specific purpose or no purpose at all. At the same time, one must also have enough ability to accept the goals set and receive feedback about the performance (Latham, 2003). Their employees' competence in setting budget goals will create the adequacy of information that allows employees to gain a clear understanding of the purpose of realizing the budget and the budget. Human Resources capitation fund financial manager at the health center is not an educational background of accounting if it has the same goals with organizational objectives will seek to improve the competence to support its work in the planning and realization of the budget.

Human Resources is a major factor in realizing the set budget. Human resources required competence areas of work have an influence on performance. Various attempts can be made to improve the competence of human resources to encourage the achievement of a good budget absorption.

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Based on the description above can be argued that the better the competence of human resources, the higher the excess absorption can be achieved. On the basis of the description, the research hypothesis is:

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**H<sub>2</sub>: Human Resource Competency positive effect on the absorption of Capitation Fund of National Health Insurance.**

### 2.3.3 *Influence of Organizational Commitment Against Budget Absorption*

Goal Setting Theory is hinted that the individual goals set goals for their behavior and the consequences of the actions that affect performance. Employees who are supported by a commitment to the organization (agency) would be more concerned with the interests of the organization on personal

interests. Armed with high organizational commitment, employees will be motivated to improve their performance so as to achieve the budget goal.

Research Arthana et al. (2016) showed that organizational commitment affects the performance of the budget absorption. Ridani (2015) came to the conclusion that the commitment is one of the factors that influence the absorption of the budget. Research Arthana (2016) also produce a result there is positive and significant correlation between organizational commitments to budget absorption. Juliani study (2015) showed a positive effect on the absorption of budget management commitment. Research Yumiati et al. (2016) produced either simultaneously or partial positive effect on the organization's commitment budget absorption.

Individuals who have a different motivation that will affect its commitment to the organization. Individuals who have a high motivation toward organizational goals will have a high organizational commitment to make a maximum effort and a strong desire to carry out their duties to achieve organizational goals. High organizational commitment will affect the higher the excess absorption can be achieved.

Based on the description above can be argued that high organizational commitment will affect the higher the excess absorption can be achieved. On the basis of the description of the hypothesis in this study are:

**H<sub>3</sub>: Organizational Commitment positive effect on the absorption of the budget of the National Health Insurance Fund capitation.**

#### *2.3.4 Effect against Drug Procurement Process Budget Absorption*

According to the theory of Policy Implementation Edward III that the implementation of development policy is influenced by four variables are interrelated in implementing a communication policy among other factors should disampikan appropriate personnel, clear, accurate and consistent. Another factor is a factor that should support resources includes staff, authorities and facilities. Disposition factor is crucial because if the implementer has a disposition that is opposite the direction of the policy may result in policy goals are not achieved and bureaucratic structure factors that are standardizing the operational system and procedures to be performed. These four factors should support

each other for a predetermined policy can be implemented properly in order to achieve the objectives as expected.

Drug procurement system using an e-catalogue a form of implementation of government policy that has been poured through the Ministry of Health Regulation number 63 of 2014 which may affect the level of budget realization resulting in the implementation is the constraints faced thus resulting in a budget that has been provided shall be realized according to the needs.

Based on the description above can be argued that the better the drug procurement process through e-catalog, the higher the budget that can be absorbed. On the basis of the description, then the hypothesis in this study is:

**H<sub>4</sub>: Drug Procurement Process <sup>11</sup> positive effect on the absorption of the budget of the National Health Insurance Fund capitation.**

#### 2.3.5 *Effect of Budget Absorption Against <sup>14</sup> Regulation*

Public policy is a decision made by the Government or Government Agency to address certain issues, to perform specific activities or achieving specific objectives with regard to the interests and benefits of the people. Regulation is part of a government policy that has been codified formally by executed and adhered to in the management of the organization that has the properties set in a particular field. <sup>72</sup>

Regulations in accordance with the needs and the interests and benefits of the people should be supported by giving credence to the executive in order to achieve the objectives and the benefits to be achieved. Therefore, regulation according to the needs in budgeting and ease of implementation will affect the absorption rate of the budget. <sup>44</sup>

Based on the description above can be argued that the better the existing regulations in an effort to achieving the goals will affect the higher rate of absorption of such description penyerapan. The hypothesis in this study are:

**H<sub>5</sub>: Regulatory <sup>11</sup> positive effect on the absorption of the budget of the National Health Insurance Fund capitation.**

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### 3. Research Methods

#### 3.1. Types of research

The research method used in this research is quantitative method that is research to obtain data in the form of numbers or qualitative data diangkakan (Sugiyono, 2014: 14) in accordance with the formulation of the issues raised and research purposes has been determined that this type of associative research, namely a study that aims to determine the relationship between one variable to another variable (Sugiyono, 2014: 55).

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#### 3.2. Location and Time Research

This study was conducted in 25 health centers in Central Lombok regency.

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#### 3.3. Population and Sample Research

The population used in this research is the whole apparatus of Civil State at health centers and UPT. Pharmacy Department of Health in Central Lombok as Capitation Fund recipients and implementers of the National Health Insurance Program.

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The sample in this study using purposive sampling method of sampling under consideration or in accordance with certain criteria for research purposes (Sugiyono, 2014: 122). Sample criteria are 1) Administrative Team of the National Health Insurance Fund; 2) Apparatus technical management of drug procurement process; 3) Consideration of taking the samples because the samples are officials who best understand all the problems associated with the absorption of the PHC capitation fund budget. Based on the criteria-criteria researcher created it obtained a sample of 102 people.

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#### 3.4. Research variable

##### 3.4.1 Variable Clasification.

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Variables - variables used in this study can be identified as follows:

1. Independent variables in this study is Budgeting (X1), Competence HR (X2), Organizational Commitment (X3), Drug Procurement Process (X4) and Regulation (X5)

2. Dependent variable in this research is the uptake Budget Capitation Fund (Y).

### 3.4.2. Operational Definition of Variables

The operational definition and measurement of the variables used in this study, can be described as follows:

#### 1. Budgeting (X1)

Budgeting is a process or method of preparing a budget is an estimate of the performance to be achieved over a specific time period stated in the financial size (Mardiasmo, 2005). Variable Budgeting in this study was measured by using the indicators adopted from the research Heriyanto (2012), namely: (1) Suitability budget needs, (2) Time budgeting, (3) Determination of the account code, (4) Revision of the budget, (5) Restrictions ceiling, (6) time appointment of Treasurer.

#### 2. Competence of Human Resources (X2)

According to the Head of State Employment Agency Regulation No.7 of 2013 concerning Guidelines for Preparation of Managerial Competency Standards for Civil Servants, competence is characteristic and workability covers aspects of knowledge, skills and attitudes based on the duties and / or job function. HR Competency variable in this study was measured by using the indicators adopted and modified from Kurniatun research (2015), namely: (1) educational background, (2) training, (3) Experiences (4) Knowledge (5) capability.

#### 3. Organizational commitment (X3)

Organizational commitment is a strong desire to remain a member of the organization, the desire to strive as desired organization, a certain belief and acceptance of the values and goals of the organization. Indicators used to measure organizational commitment are: Affective commitment, Commitment Continuous and Commitment normative adopted from research Arrizal (2006), namely: (1) be willing to work through the target (2) proud of organizations best workplace (3) Caring fate organization (4) organization of inspiration (5) Nice work on the organization (6) other organizations do not necessarily give the same results (7) to accept any assignment (8) best workplace organization.



#### **4. Drug procurement process (X4)**

Procurement Process medicine is the process of purchasing the drug through a system of <sup>37</sup> electronic catalog (e-catalog) that lists, type, technical specifications, and the price of certain goods from various providers of goods / services of the Government of measurements of these variables are adopted and modified from research Hariyanto (2012), namely: (1) type needs and a list of catalogs (2) response to the provider of order (3) Availability of access network (4) Availability of the specification of goods / materials (5) time procurement (6) The capability of the provider (7) time Designation Executive Officer.

#### **5. Regulation (X5)**

The regulations referred to in this research is a set of rules that consists of chapters and verses which set a hal.Regulasi in question in this research is the Ministry of Health which regulates the type of capitation funding allocation and manner of purchases of drugs derived of capitation funds. Measurement indicators adopted from the research Rifai et al (2016), namely: (1) Regulation difficult to apply, (2) Regulation less support, (3) regulatory compliance readiness.

#### **6. Absorption Budget (Y)**

Budget absorption referred to in this study are respondents to measure how much of the budget has been realized compared to the budget ceiling has been set and is usually expressed as a percentage. Measurement indicators adopted and modified from Zarinah research (2015), namely: (1) Suitability plan and realization, (2) Suitability pertriwulan realization, (3) suitability schedule.

### **3.5 Procedure Retrieval and Data Collection**

Data obtained by sending questionnaires directly to each of the health centers in Central Lombok district with the scale used is a five-point Likert scale.

#### **Procedure <sup>54</sup> Data Analysis**

The data analysis in this study was conducted using a quantitative approach, where technical analysis of the data using statistical analysis (Sugiyono, 2015: 206).

### **Descriptif Statistic**

<sup>61</sup> Descriptive statistical analysis was used to analyze the data by describing the data through charts, graphs, pie charts, pictogram, measures of central tendency (mode, median, mean), the <sup>5</sup> calculation of the distribution data by calculating the average and standard deviation. In descriptive statistics no significance test, no error level, because researchers do not mean to generalize, so no generalization error (Sugiyono, 2015: 207).

### **Inferensial Statistic**

In this study the inferential statistical analysis was measured by using a <sup>45</sup> multiple linear regression analysis, to analyze the influence of more than one independent variable on the dependent variable (Sugiyono, 2015: 147). Prior to testing the hypothesis, first testing the research instrument reliability and validity testing as well as testing the quality of the data via classical assumption.

### **Test Research Instruments**

Test instrument in the research carried out using <sup>43</sup> validity and reliability of the instrument. The test is a test used to test the feasibility of a research instrument used as an instrument in a study. Instruments are <sup>19</sup> valid means of measuring instruments used to obtain data (measures) were valid, reliable instrument is an instrument when used several times to measure the same object, will generate the same data (Sugiyono, 2015; 203).

### **Test Validity Research Instruments**

<sup>12</sup> The validity test is calculated using Pearson correlation and after measurement with SPSS will be seen level Significant on all questions. Testing instrument validity with help Software SPSS, validity is measured by criteria  $r_{\text{calculate}} > r_{\text{critical}}$  0.3 (Sugiyono, 2014:178).

### **Test Reliability Research Instruments**

To measure the reliability tests conducted by <sup>8</sup> Cronbach Alpha statistical test (a). A construct of a variable is said to be reliable if the value of Cronbach Alpha  $> 0.60$  (Ghozali, 2013: 47-48).

### Data Quality Testing

Before testing the hypothesis by using multiple regression analysis, it is necessary to test the quality of data is done via the classic assumption test which includes a test multicollinearity, heteroscedasticity test, and test for normality.

### Multikolinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between the independent variables. A good regression model should not happen correlation between the independent variables (Ghozali, 2013: 105). Multicollinearity can be viewed by using the value of tolerance or using Variance Inflation Factor (VIF). Values are low, low tolerance equals higher VIF. Cut-off value which is commonly used to indicate the presence of multicollinearity is a tolerance value  $\leq 0.10$ , or equal to the  $VIF \geq 10$  indicate multicollinearity (Ghozali, 2013: 106).

### Heteroskedastisitas Test

Heteroskedastisitas test done using Spearman rank correlation test between models with variable absolute residue-free. If the statistical error probability or p-value  $> (\alpha = 0.05)$  or non-significant, it was decided not happen heteroskedastisitas situation. If the model assumptions are met, an assessment of the least squares linear regression coefficients is not biased and has a minimum variance or is Best Linear Unbiased Estimator (BLUE) (Ghozali, 2013: 141).

### Normality Test

To test for normality can be done with the graph and see the amount of Kolomogorov Smirnov. Basis for a decision from the normality test is to look at the probability of  $> 0.05$ , the normal distribution of data, otherwise if the probability of  $< 0.05$ , the data are not normally distributed (Ghozali, 2006: 89).

### 3.6 Multiple Linear Regression Analysis

This study describes a relationship in which one or more variables (independent variable) affect other variables (the dependent variable), therefore the researchers used multiple linear regression analysis

63 to test the hypothesis in this study. Analysis using multiple linear regressions, in addition to measuring the strength of the influence of the independent variable on the dependent variable also shows the direction of the influence. Multiple linear regression equation for the research hypothesis is as follows:

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e$$

Information:

Y = Absorption The budget Capitation

$\alpha$  = Constant

X1 = Budgeting

X2 = Competence HR

X3 = Organizational Commitment

X4 = drug Procurement Process

X5 = Regulation

b1,2,3,4,5 = Regression coefficient for each variable x

e = Error term

### 3.6.1 <sup>7</sup> Coefficient of Determination ( $R^2$ )

The coefficient of determination ( $R^2$ ) essentially measures how far the model's ability to explain variations in the dependent variable. Coefficient of determination is between zero and one.  $R^2$  small value means the ability of independent variables in explaining the variation is very limited dependent variables.  $R^2$  value close to unity means independent variables provide almost all the information needed to predict the variation of the dependent (Ghozali, 2013: 97).

### 3.6.2 Hypothesis Testing

#### Significancy test Simultan Paramether (f-test)

29 The statistical test F basically shows whether all independent variables or independent variables included in the model have a simultaneous influence on the dependent variable or dependent variable.

### Significancy test individual parameter (t-test)

The hypothesis testing conducted in this study is to test the significance of individual parameters (T statistical test). According Ghozali (2013: 98), the t-test is basically used to indicate how much of the explanatory variables / independent individually explain the variations dependent variable. Tests performed t test using a 0.05 significance level ( $\alpha = 5\text{persen}$ ). If the significance probability value t is smaller than 0.05, it can be said that there is a strong direct influence between independent variables and the dependent variable.

This study uses a 95% confidence level, which means using the  $\alpha$  (alpha) of 5% or 0.05 so that the criteria for accepting and rejecting the hypothesis is if the significance probability  $< 0.05$  or t count  $>$  t table then  $H_0$  is rejected and if the probability of significance  $> 0.05$  or the value of t count  $<$  t table then  $H_0$  is accepted.

## 4. Results

### 4.1 The reliability and validity testing

The validity want to measure whether the statements in the questionnaire have been made really be able to measure what it intends to measure. The validity test is calculated using Pearson correlation (Pearson Correlation) and after measurement with SPSS will be seen level Significant on all questions. Testing instrument validity with help Software SPSS, validity is measured by criteria  $r_{\text{count}} > r_{\text{critical}}$  0.3 (Sugiyono, 2014:178).

Reliability is an index indicating the degree to which a measuring instrument can be trusted or relied upon. Test reliability (Reliability) is made after testing the validity and conducted only against valid statements only. Measurement reliability of one shot or one-time measurements used in this study. Measurement is only done once and then the results were compared with other statements or measure the correlation between the answers to the statement. SPSS provides the facility to measure the reliability of the statistical tests Cronbach Alpha ( $\alpha$ ). A construct or a variable is said to be reliable if the value of Cronbach Alpha  $> 0.60$  (Siregar, 2013: 57).

<sup>25</sup> Based on the output of the validity of the test data analysis using SPSS can be explained that r<sub>count</sub> > r<sub>critical</sub> 0,30 that statement then all items in this study declared valid.

Then, to test reliability, based on analysis of data output valid 35 point statement above, then the statement can be tested reliability. The test <sup>3</sup> results of reliability on all variables in this study, where the results with a fairly high level of reliability shown by Conbach's Alpha value great than > 0.60.

## <sup>47</sup> 4.2 Data Quality Testing

### 4.2.1 Normality Test

Tests using statistical test <sup>5</sup> one sample Kolmogorov-Smirnov test (K-S). If the value of the K-S significance probability greater than 0.05, then the normal distribution of data (Ghozali, 2013: 163). Based on the processed data to show <sup>17</sup> that the value of the Kolmogorov-Smirnov (K-S) amounted to 1,390 by 0,419 greater significance of  $\alpha = 0:05$  that means that the data were normally distributed residuals.

### 4.2.2 Multikolinearity Test

The results of calculation of tolerance and VIF values indicating <sup>69</sup> that the results of calculation of the value <sup>32</sup> tolerance no independent variables that have a tolerance value of less than 0.10, which means there is no correlation between the independent variable whose value is more than 90%. VIF value calculation <sup>23</sup> results also showed no independent variables that have a VIF value of more than 10. It can be concluded that there is no multicollinearity between the independent variables in the regression model in this study.

### 4.2.3 Heteroskedastisitas Test

Glesjer <sup>3</sup> test results showed that none of the independent variables are statistically significant variable affecting the absolute residuals as the dependent variable, where <sup>24</sup> the probability of significance <sup>11</sup> above the 5 percent level of confidence ( $> 0.05$ ), so that we can conclude the regression model does not contain any heteroskedastisitas

## 4.3 Hypothesis Testing

The following is a description of the test results and output regression testing using SPSS as the following table:

Variabel	Koefisien Regression	t test	Sig t test
Budgeting	0,392	4,716	0,005
Competence of human resources	0,343	3,062	0,009
Organizational commitment	0,331	4,659	0,005
Drug procurement process	0,137	5,294	0,004
Regulation	0,190	2,603	0,011
R Square = 0,768			
Adjusted R Square = 0,589			
F hitung = 8,384			
F table = (0,05 :94) = 3,11			
Significantion F = 0,001			

Source: SPSS output data is processed, 2017

The results of multiple linear regression analysis are shown in the table above, it can be explained that the value of R Square ( $R^2$ ), which is the coefficient of determination, test the feasibility of the model (F-test) and the t test (t-test) can be used as a tool to test the hypothesis research.

#### 4.3.1 Coefficient of Determination Test

Based on the model output table summary, the amount of adjusted  $R^2$  (coefficient of determination adjusted) was 0.589. It showed that 58,90 percent of the budget absorption variation can be explained by the variation of the five independent variables are budgeting, human resource competencies, organizational commitment, drug procurement processes and regulations, while the remaining 41,10 percent is explained by other causes outside the model.

#### 4.3.2 Simultaneous Parameter Significance Tests (F-test)

Based on the results of the F test test presented in the above table is known F count of 8.384 with a significance level of 0.001. This indicates that all independent variables consisting of budgetary, human resource competence, organizational commitment, drug procurement process and regulation have a significant effect on the absorption of capitation fund of national health insurance fund. This condition is supported by F count greater than F table at  $df_1 = 6$  and  $df_2 = 94$  ( $8,384 > 3,11$ ) and significantly lower level of significance than the predetermined degree of confidence ( $0.001 < 0.05$ ).

#### 4.3.3 Individual parameters Significance test (t-test)

The t-test is used to determine the level of significance of the effect independently of each independent variable (independent) on the dependent variable which is also known as partial testing. Based on the above table can be seen in the resulting regression coefficients to produce to produce a multiple linear regression equation as follows:



$$Y = 2,388 + 0,392 X1 - 0,343 X2 - 0,331 X3 + 0,137 X4 - 0,190 X5$$

The meaning of the above regression equation is:

- a. Budgeting variable regression coefficient value (X1) are 0.392 and 4.716 tcount. The regression coefficient significance at the 0.05 level (one-tailed) with a p value of 0.05. It is clear that the value of a variable regression koefisien budgeting (X1) positive significant effect on the absorption of the capitation fund budget of national health insurance. This result was reinforced by the results of calculations t-table and t-count. Ttable value at a significant rate of 5 percent and df  $n - k - 1 = 100 - 5 - 1 = 94$  (0.05: 94) testing one-tailed was  $\pm 1.671$ . This, the value of 4.716  $>$  t table 1.671. These test results interpret that variable budgeting positive effect on the budget absorption capitation fund national health insurance at a significance level of 5 percent (one-tailed), or in other words  $H_1$  accepted.
- b. Variable regression coefficient value of HR competencies (X2) are 0.343 and 3.062 t count. The regression coefficient significance at the 0.05 level (one-tailed) with a p value of 0.05. It is clear that the value of HR competencies koefisien regression (X2) positive significant effect on the absorption of the capitation fund budget of national health insurance. This result was reinforced by the results of calculations t-table and t-count. Ttable value at a significant rate of 5 percent and df  $n - k - 1 = 100 - 5 - 1 = 94$  (0.05: 94) testing one-tailed was  $\pm 1.671$ . This, the value of 3.062  $>$  t table 1.671. These test results interpret that variable HR competencies positive effect on the absorption of the capitation fund budget national health insurance at a significance level of 5 percent (one-tailed), or in other words, acceptable  $H_2$ .
- c. Variable regression coefficient value of organizational commitment (X3) is 0.331 and 4.659 tcount. The regression coefficient significance at the 0.05 level (one-tailed) with a p value of 0.05. It is clear that the value of a variable regression koefisien organizational commitment (X3) positive significant effect on the absorption of the capitation fund budget of national health insurance. This result was reinforced by the results of calculations and ttable tcount. Ttable value at a significant rate of 5 percent and df (degrees of freedom)  $n - k - 1 = 100 - 5 - 1 = 94$  (0.05: 94) testing one-tailed was  $\pm 1.671$ . Thus, the value of 4,659  $>$  t table 1.99. These test results interpret that variable organizational commitment positively affects the absorption of capitation fund budget national health insurance at a significance level of 5 percent (one-tailed), or in other words, acceptable  $H_3$ .

- d. Regression coefficient value of drug procurement process variable (X4) is 0.137 and 5.294 tcount. The regression coefficient significance at the 0.05 level (one-tailed) with a p value of 0.05. It is clear that the value of the process variable regression koefisien drug procurement (X4) positive significant effect on the absorption of the capitation fund budget of national health insurance. This result was reinforced by the results of calculations and ttable tcount. Ttable value at a significant rate of 5 percent and df (degrees of freedom)  $n - k - 1 = 100 - 5 - 1 = 94$  (0.05: 94) testing one-tailed) was  $\pm 1.671$ . This, the value of 5.294  $\gt$  t table 1.671. These test results interpret that the drug procurement process variable positive effect on the absorption of the capitation fund budget national health insurance at a significance level of 5 percent (one-tailed), or in other words  $H_4$  accepted.
- e. Regulation variable regression coefficient value (X5) is 0.190 and 2.603 tcount. The regression coefficient significance at the 0.05 level (one-tailed) with a p value of 0.05. It is clear that the value of a variable regression koefisien regulation (X5) positive significant effect on the absorption of the capitation fund budget of national health insurance. This result was reinforced by the results of calculations and ttable tcount. Ttable value at a significant rate of 5 percent and df (degrees of freedom)  $n - k - 1 = 100 - 5 - 1 = 94$  (0.05: 94) testing one-tailed was  $\pm 1.671$ . Thus, the value of 2.603  $\gt$  t table 1.671. These test results interpret that regulation variable positive effect on the budget absorption capitation fund national health insurance at a significance level of 5 percent (one-tailed), or in other words, acceptable  $H_5$ .

## **5. Conclusions, Implications And Limitations**

### **5.1 Conclusions**

Based on the analysis of data and testing hypotheses about the influence of budgeting, human resource competencies, organizational commitment, the process of drug procurement and regulation of budget absorption capitation national health insurance in Central Lombok regency, obtained some conclusions as follows:

1. This study provides empirical evidence that the positive effect on the absorption of budgetary expenditure capitation fund national health insurance.

2. This study provides empirical evidence that HR Competency positive effect on the budget absorption capitation fund national health insurance.
3. This study provides empirical evidence that the positive effect on the Organizational Commitment budget absorption capitation fund national health insurance.
4. This study provides empirical evidence that the procurement process is a positive influence on the absorption of the drug budget capitation fund national health insurance.
5. This study provides empirical evidence that the positive effect on the regulation of budget absorption capitation fund national health insurance.

## 5.2 Implication

1. For other researchers who are interested in researching the same topic, the researchers suggest adding process variable capitation fund management expenditure of national health insurance as a moderating variable or other variables.
2. Future studies could further develop research instrument with full references and literature such as the results of previous research, the results of the study, reports of activities related to the use of regulations from the central level to the local level, so that the questionnaire bekaitan materials with less regulation can permasalahan portray the actual field. Research Object
3. Should be extended not only to the State Civil Apparatus as implementing a national health insurance capitation program at the health centers and pharmacy Public Health Service research objects but should also involve the Health Department of the Head of Department, Head and Head as the parties are an extension the Department of Health at district / city is mainly related to the appointment of the State Civil Apparatus which implement the program at the health center capitation JKN.

## 5.3 Limitation

1. Based on the model used in this research, it is known that the level of the coefficient of determination obtained in this study is still quite low, it indicates that in addition to the variables

that have been built in this study there are still other variables that affect the budget absorption capitation fund national health insurance.

2. Research Apparatus limited to using only the object of Civil State in tingkat health centers and installations Pharmaceutical Health Office which is implementing a national health insurance capitation program so it can not give an overall picture about the influence budgeting, human resource competencies, organizational commitment, the process of drug procurement and regulation of Absorption budget capitation fund national health insurance.

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