

Analysis Of Effectiveness And Efficiency Of Utilization Of Aid Funds Health Operations (Bok) In South Kalimantan Province

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ABSTRACT

The Health Operational Assistance Fund (BOK) is used to assist Community Health Centers in implementing health service programs, but the average absorption value BOK funds in 2019-2023 in Health center nationally have not been optimal. The purpose of this study is to analyze the effectiveness and efficiency of BOK implementation. The proposed method is analysis of policy through implementation research with a sequential explanatory approach. Data collection techniques were carried out by collecting secondary data, reviewing policy documents, focusing group discussions, and in-depth interviews. The selection of institutional samples used the stratified purposive sampling method. Based on the results of the study, it is known that BOK fund planning at the provincial and district levels follows technical instructions and national regulations. BPKAD and the Health Office face difficulties related to unit cost standards, as well as the lack of special BOK menus for mental health and the elderly at the Health center. The acceptance of BOK policy is going well, but the lack of financial human resources with adequate competence hampers management. BOK monitoring and evaluation at the provincial and district levels are running according to regulations, although reporting is sometimes not on time. The inconsistency of the initial disbursement schedule for funds at the Health Center and the large number of reporting applications burden human resources.

Keywords: Health Operational Assistance (BOK), Health Services, Fund Absorption

INTRODUCTION

The purpose of organizing the health financing subsystem in the National Health System (SKN) as stated in Presidential Regulation Number 72 of 2012 is the availability of health funds in sufficient amounts, allocated fairly, evenly and utilized effectively and efficiently, distributed according to their designation to ensure the implementation of health development in order to increase the highest level of public health (1). Various efforts have been and will continue to be improved by both the Central Government and Regional Governments so that the role and function of health centers as basic health service facilities are increasingly increased (2). Government support has increased with the launch of Operational Health Assistance (BOK) for health centers. Through BOK support which has been organized since 2010, the Government seeks to support the implementation of health center operations so as to further encourage health center officers to carry out promotive/preventive health service activities for the community (3).

Data from the Ministry of Health (2024) shows that the realization of the absorption of BOK funds for Community Health Centers averaged 76%, the absorption of BOK funds for Regency/City Health Offices averaged 39.02% and the absorption of BOK funds at Provincial Health Offices reached 56.11%. Although the absorption of BOK funds in Health Centers is high, based on the average value, the absorption of BOK funds in Health Centers nationally is not yet optimal (90%-100%) with a figure of trillions of Rupiah remaining each year. This indicates a problem with BOK absorption in health centers, district/city health offices and provinces (4).

Every year the remaining BOK funds for the Health Center continue to increase, in 2018 it was originally only 871 billion rupiah, in 2020 there was an increase in the remainder of 1.8 trillion rupiah, and in 2023 it was 1.9

trillion rupiah. The remaining BOK funds in the District Health Office also experienced increase throughout the year. In 2018 it was only around 76 billion Rupiah, but in 2020 there was an increase of 349 billion Rupiah and in 2023 it reached 2.5 trillion Rupiah.

Likewise, the remaining BOK funds in the Provincial Health Service are also available every year. experienced an increase, in 2018 the remaining funds were 20 billion Rupiah and in 2020 reaching 146 billion Rupiah and increasing again in 2023 to 178 billion Rupiah (4).

The percentage condition of the Realization of BOK Funds for Health Centers, BOK for District/ City Health Offices and BOK for Provincial Health Offices in 2018-2023 shows that the greater the remaining funds, the smaller the absorption of the BOK funds. This condition indicates that there are problems that affect the absorption of BOK funds, even though the menu or technical instructions have been regulated by the Ministry of Health and the Ministry of Home Affairs. The linear trend in the percentage of realization and remaining BOK funds shows that the allocation of funds in Health Centers continues to increase, but the challenge is whether Health Centers can utilize these funds optimally. The results of Pani's research, in Ende, East Nusa Tenggara, found that the management of BOK funds was more directed at 'administrative order' and had not been directed at improving the performance of the health system (5,6,7). Based on this, it is necessary to conduct research on the effectiveness and efficiency of BOK implementation in health centers, district/city health offices and provinces.

MATERIALS AND METHODS

The proposed method to answer the objectives of this study is by analysis of policy through implementation research. This study uses a sequential explanatory approach by using qualitative results to explain and interpret quantitative findings. The study will begin by collecting and analyzing quantitative data, then followed by collecting and analyzing qualitative data. As for data collection techniques were carried out using secondary data collection, review of policy documents, and in-depth interviews. The sampling criteria were applied in stages to select samples that met the targeted sample size, namely 4 agencies: Health Service South Kalimantan Province, Balangan District Health Office, and 1 urban and rural health center each.

In general, all informants in this research must meet the following inclusion criteria:

- a. Officially registered as staff at the agency selected as a sample
- b. Has worked in his/her current position for at least 1 year
- c. Have experience of being directly or indirectly involved in BOK policy

The data analysis will be carried out in the following manner:

a. Secondary Data

Secondary data will be analyzed descriptively to be able to describe the implementation situation of BOK funds in the Provincial, District/City Health Offices and Community Health Centers in annual trends for 5 years. Data will be extracted through Microsoft Excel program so that it can be analyzed using other analysis programs. Secondary data will be obtained from the Ministry of Health, Provincial Health Office, Health Office District/City and Health Center. In addition, secondary data in the form of policies will be analyzed based on the context from year to year.

b. Primary Data (Qualitative in the explanatory phase).

A deductive approach will be applied to identify key themes that informed in previous studies in Indonesia. The analysis will look at the information latent/hidden data derived from qualitative data. A quick assessment form will be used to obtain key information from interviews and discussion sessions, allowing for shorter data analysis times.

RESULTS AND DISCUSSION

A. Health Program Planning

1. Provincial Level Planning

The South Kalimantan Provincial Health Office conducts planning by following the BOK technical instructions and regulations according to the direction of the Ministry of Health. This can be interpreted as a form of compliance carried out by the South Kalimantan Provincial Health Office to nationally applicable regulations.

2. District/City Level Planning

The Health Office at the Regency/City level also has a role in BOK planning. As at the provincial level, at the regency/city level, BOK planning by the Balangan Regency Health Office also follows the BOK technical instructions that apply nationally. This is in line with the statement from the Balangan Regency BPKAD also explaining that the BOK technical instructions refer to national or central regulations, so that there are no derivatives made by the province or regency/city itself. In addition, in planning the allocation of BOK funds, the Balangan Regency Health Office also follows the applicable national regulations. Thus it can be seen that the Balangan Regency Health Office also complies with the applicable national regulations. The BPKAD (Regional

Financial and Asset Management Agency) of Balangan Regency also stated the same thing, where the BOK Fund allocation planning regulations refer to the regulations that apply nationally.

In this planning, there is also a mitigation strategy by the BPKAD of Balangan Regency if the BOK funds transferred from the center are delayed.

"For example, if there is a delay, we will contact the PIC from the center, namely South Kalimantan. The management of BOK funds is entirely under the Health Service. BPKAD does not play a significant role."

Based on the quote, it can be seen that the form of strategy carried out by the BPKAD of Balangan Regency if there is a delay in the process of managing BOK funds, then BPKAD will immediately contact the person in charge from the center, namely in South Kalimantan. The Health Office is fully responsible for the management of these BOK funds, in which case BPKAD does not have a significant role in this process.

From the explanation above, it can be seen that in terms of coverage, the BPKAD of Balangan Regency has a limited role in managing BOK funds. If there is a delay in the disbursement of funds from the center, BPKAD is only tasked with contacting the person in charge in South Kalimantan to speed up the process. The main responsibility for the management and use of BOK funds is fully held by the Health Office, while BPKAD does not play a significant role in this process.

B. Involvement in BOK management

1. Provincial Level Involvement

In managing Health Operational Assistance (BOK), active involvement from various parties is required. This involvement means coordination and cooperation between the central government, regional governments, and health facilities so that the program can run well and funds can be utilized as well as possible. As one of the health agencies at the provincial level, the South Kalimantan Provincial Health Office plays a role in making adjustments if there are changes in policies or regulations related to BOK. In addition, BOK also contributes to funding innovative programs in the health office in the form of outdoor activities.

2. Involvement at District/City Level

BOK management does not only involve agencies at the provincial level, but agencies at the district/city level are also involved in this management. As one of the agencies at the district/city level, the Balangan District Health Office is involved in BOK management. Related to this, one form of involvement in question is the BOK contribution in supporting funding for innovative programs in the health office. However, based on findings in the field, innovative programs in the health office only come from the APBD because this innovative program itself is combined with existing activities.

"Examination of pregnant women also takes data from activities, for example. Because the birthing can also include examination of pregnant women, etc. Fully funded from the APBD. At most, if for example, the birthing is in the class of pregnant women, we can include material about nutrition, for example, that can be done."

One example of innovative activities from the Balangan District Health Office is the examination of pregnant women, where this activity is carried out simultaneously with data collection from other activities such as the Balancing program which is fully funded by the APBD. In addition, in the class for pregnant women, material on nutrition can also be inserted as an innovative activity.

This is in line with what was done by the Health Center in Balangan Regency which also carried out innovative activities along with other existing activities and did not come from BOK. The following is a quote that shows this:

"Usually the innovation activities follow the same activities, for example, our place has a kesling innovation for school children's snacks. So usually the activities are attached to the BOK activities, only the sound is different. For example, yesterday kesling attached it to the infection which is healthy snacks. So the innovation is about snacks, so it is attached there, it should support it, but not 100%, and not specifically the innovation. So for the program, but from the program to the innovation."

From the statement it can be seen that in the Health Center in Balangan Regency, innovative activities are often integrated with other existing activities. In this case, innovative activities are carried out simultaneously with other activities sourced from BOK funds.

Although BOK should support innovative programs, in fact its implementation is not fully focused on innovation itself. Thus, so far innovation programs have only appeared as part of existing programs, but have not received special funding.

From this, we can see the element of acceptability through the way the Balangan District Health Office and the Community Health Center integrate innovative activities with existing programs, even though most of the funding for innovation comes from the APBD, not BOK. Although BOK is supposed to support innovative programs, its implementation is often not fully focused on innovative programs, but rather integrated with other activities. This shows the acceptance of BOK policies by the Health Office and health centers that are trying to maximize existing resources to improve health services. although support from BOK is limited.

C. Implementation of Use of Health Operational Assistance Funds (BOK)

1. Provincial Level Implementation

The South Kalimantan Provincial Health Office implements BOK management through various regulations. The regulations in question include regulations on the distribution of BOK funds, the return of BOK funds, the use of BOK funds, and the menu covered by BOK funds. All regulations referred to by the South Kalimantan Provincial Health Office come from national regulations. By following these regulations, the South Kalimantan Provincial Health Office can allocate the budget effectively and efficiently. The following is a statement from the informant:

"Yes, the BOK budget is allocated efficiently and effectively. As has been discussed in 2020 for the 2024 budget 3 times, while in 2025 the 2024 discussion was carried out 2 times..."

The BOK budget has been allocated effectively and efficiently. Discussions have been held three times in 2020 for the 2024 budget. Meanwhile, for the 2025 budget, discussions have been held twice in 2024.

2. Implementation at Regency/City Level

The Balangan District Health Office as an agency at the district/city level carries out implementation based on regulations related to the distribution of BOK funds, BOK fund returns, use of BOK funds, and menus covered by BOK based on national regulations. As a related agency, the BPKAD of Balangan District also stated the same thing, where regulations related to the distribution of BOK funds, BOK fund returns, use of BOK funds, and menus covered by BOK come from regulations that apply nationally. This shows a form of compliance aspect in implementing BOK in district/city level as demonstrated through the commitment of these agencies in following national regulations. This is important because by referring to national regulations, the use of BOK funds can be ensured to meet the established standards.

D. Monitoring and Evaluation

1. Monitoring and Evaluation at Provincial Level

Monitoring and evaluation are supervision and assessment activities to ensure that the program being run is running effectively and efficiently. The purpose of monitoring and evaluation in activities funded by BOK is to ensure that all funded activities can be implemented in accordance with the work plan in achieving optimal results. This process includes review of the management of BOK funds and the effectiveness and efficiency of BOK fund implementation in health centers and provincial and district/city health offices.

a. Compliance with the time of disbursement of funds

The appropriateness of the timing of BOK fund disbursement for the South Kalimantan Provincial Health Office is an important aspect in BOK fund management to ensure that health programs in health centers can run smoothly and efficiently. The South Kalimantan Provincial Health Office explained that changes in the timing and mechanism for BOK fund disbursement phase 3 only apply to health centers, while for districts, cities, and provinces they follow the mechanisms of phases 1 and 2. Phase 1 fund disbursement is carried out at the beginning of the year, while phase 2 is disbursed after 75% of phase 1 funds have been realized. In health centers, phase 3 disbursement will only be carried out if a request is submitted by the health center and on the condition that at least 50% of the total funds in phases 1 and 2 have been realized.

The gradual system that initially from the time of BOK fund disbursement will require the amount of funds to be disbursed to adjust the needs of the health program at the location. BOK funds that are appropriate in amount and on time allow institutions to maximize the use of funds according to regional needs at a certain time.

b. Timeliness of BOK fund realization reports

The timeliness of the BOK fund realization report is part of fund management which refers to the timeliness in submitting reports on the use of BOK funds by health centers to related agencies, such as the Health Service and the Ministry of Health. This compliance is important to ensure that all activities funded by BOK funds are implemented in accordance with the approved plans and budgets.

In the South Kalimantan Provincial Health Office, the reporting time for stages 1 and 2 is in accordance with the provisions, but the reporting is not on time. Although the reporting compliance rate reaches 95%, reminders and affirmations are often needed due to the high number of activities and budgets that must be implemented in the district/ city. Although, stage 1 is in accordance, more attention is needed to improve the timeliness of reporting in stage 2 and beyond.

c. Compliance with the BOK menu

In terms of the suitability of the BOK menu with tertiary UKM, the UKM menu is stated to be sufficient in meeting health needs at the district/city level. BOK funds for Health center in districts/cities, especially for the Primary UKM program, have been allocated well. However, its implementation is highly dependent on the specific needs of each district/city. In addition, these funds must also be combined with the budget from the pure APBD and other funding sources. In other words, although BOK funds are available and appropriate for various needs, the effectiveness of their use still depends on the conditions and budget allocations in each region.

In the pharmacy and BMHP BOK menu, the South Kalimantan Provincial Health Office also stated that this menu was appropriate. While in the hospital accreditation BOK menu, this menu is not relevant because it is not

the locus of the South Kalimantan Provincial Health Office. In addition, for the priority topic training BOK menu, the South Kalimantan Provincial Health Office stated that training from BOK funds was in accordance with needs.

d. Suitability of the BOK financing and payment system

There are problems in the financing and payment system for BOK funds (Assistance Health Operations) involving BPKAD (Regional Financial and Asset Management Agency) and Health Centers. There is a mismatch in the role of BPKAD in the regional financial management process. Health centers directly receive BOK funds without going through BPKAD, which makes it difficult to issue Payment Orders (SPB). Although the SPB is issued by the Health Center, the process requires verification by BPKAD, so BPKAD feels uninvolved in fund management. In addition, BPKAD emphasizes the principle of prudence in financial management, where BPKAD's non-involvement in this process makes BPKAD feel overlooked, even though BPKAD's approval should be a requirement for the release of funds. This situation creates dissatisfaction and the impression that there is miscommunication in the management of BOK funds, especially for Health Centers, where the release of funds does not involve approval and recording from BPKAD. Thus, synergy is needed between BPKAD and Health Centers in the management of BOK funds so that there is no miscommunication in the process of spending and using the budget.

2. Monitoring and Evaluation at District/City Level

a. Compliance with the time of disbursement of funds

The timing of BOK fund disbursement is very important to ensure the smooth implementation of activities at the Health Center. Timely fund disbursement allows the Health Center to implement various health programs. The Health Center revealed that the first phase of BOK fund disbursement was only carried out in March or April, while activities must begin in January. However, in stages 2 and 3, the BOK fund disbursement has been in accordance since the beginning of the year.

The Ministry of Health also conducted a desk review in order to adjust the disbursement schedule that focuses on BOK for health centers. However, the disbursement time for BOK funds for stage 2 was appropriate. This shows the acceptability of the Balangan District Health Office. Health centers need a budget to run their various health programs every year. The appropriateness of the budget will meet the needs of each field activity, such as immunization services, health checks, and promotive-preventive activities and others. In its implementation, the amount of BOK funds disbursed at each stage (1, 2, and 3) must be in line with the needs in the field to avoid shortages or delays in activities.

Another study by Sinaga, 2021 showed that with the use of BOK funds, the achievement of promotive and preventive program indicators at the Kartini Health Center in 2020 showed an increase compared to the previous year. However, several SPM indicators such as complete basic immunization coverage, malnutrition prevalence rates, and maternal mortality rates have not reached the set targets (8).

The distribution of the BOK fund disbursement percentage of 30%, 40%, and 30% is considered appropriate because it is in line with the flow of implementation of health center activities every year. The Balangan Regency Health Office stated that the amount of BOK funds for stages 1 and 2 was appropriate, especially since there was an improvement in the technical instructions in 2023. This can be interpreted as a form of acceptability from the Balangan Regency Health Office.

b. Suitability of BOK menu

In terms of the suitability of the primary UKM BOK menu, local PMT, UKM incentives, health center management and suitability of medical device calibration, these menus are stated to be appropriate, however still need some other menus according to the needs of the Health Center. The following is a quote stating this.

"Actually, before the budget was issued, we did make a proposal, each health center made a proposal for what needs were in the health center, then after that we proposed it, it turned out that the budget was issued and then the technical instructions were issued, there were several needs or our proposals that were not in the technical instructions, for example mental health, mental health services have been submitted according to the SPM, it turns out that in the technical instructions there are no more, they are eliminated, then for elderly services it seems there are no more (eliminated), so then for the budget we budgeted so much and then the ceiling was reduced so much, we couldn't do anything, so if asked whether it was in accordance with the needs, of course it was below our needs, it's just that because it's like that, we are strict in accordance with the ceiling that was given."

From the quote, it can be seen that before the BOK budget was received, each Health center was asked to propose its needs. However, after the budget was released and the technical instructions (juknis) were received, several proposed needs, such as mental health services and elderly services, were removed from the juknis. This resulted in the budget received being insufficient to meet the previously identified needs. Although the Health center had budgeted a certain amount of funds based on needs, the Health center was forced to follow the set budget ceiling, which in reality was lower than needed. This situation creates challenges for Health center in providing appropriate and adequate services to the community.

The results of the study on the effect of BOK fund realization on KIA Nutrition indicators in the Regency/City of Central Java Province in 2012 showed that BOK fund realization had a positive and significant effect on three indicators, namely coverage of first neonatal visits (KN1), coverage of deliveries assisted by trained health workers (Pn) and coverage of toddlers whose weight was weighed (D/S). An increase in BOK fund realization of one Rupiah will cause an increase in KN1 of 7 health worker visits to the maternity home to monitor and provide health services for mothers and their babies, an increase of 7 mothers giving birth assisted by health workers and an increase of 2 toddlers whose weight was weighed (9).

c. Suitability of BOK financing and payment systems

In terms of accepting policies related to the BOK financing and payment system, the health office is considered effective, but sometimes there is a mismatch between the direction of the Ministry of Health's work and the work problems faced by the district, while in the health center it is not effective because payments made in installments will get a deduction from administrative costs in each transaction, thus reducing the incentives of officers.

The Ministry of Health sets work plans that can differ from the challenges faced by the regions, so that what the regions receive sometimes does not fully match local needs. Although BOK is useful, the Health Office believes that it is more appropriate if this fund functions as a companion to the APBD rather than being the main budget, because its use as the main budget is less effective in dealing with the problems faced. In contrast to the health department, the health center explained the opposite. Here are the following: is an interview excerpt that shows this:

"If from the financing system, it is from the budget, if from the payment aspect, if I look at the installment, it is actually not effective, because the deduction of 6,500 reduces the quota or money of the officers, if compared to before, our cash was immediately replaced by the officers, or the program manager replaced it."

From the quote, it can be seen that the current financing system, with installment payments, is considered less effective by the Health Center. The deduction of administrative fees for each transaction is considered to reduce the allocation of funds received by officers.

Previously, the payment system was carried out directly and in cash, so that officers or program managers could immediately receive full funds without additional deductions which were considered more efficient and profitable for officers. Optimizing the use of BOK to achieve priority public health programs is needed, especially for innovative activities that have high leverage towards achieving SDGs so that the target of reducing Maternal and Infant Mortality Rates can be achieved (10).

CONCLUSION

BOK fund planning at the provincial and district levels follows technical instructions and national regulations. The Health Office and BPKAD of Balangan Regency coordinate with the central person in charge if there is a delay. Limited funding sources from BOK for innovation programs in health centers are a challenge in implementing activities. Innovative programs in Balangan District are mostly funded from the APBD, while BOK support is more limited to certain activities. BPKAD and the Health Office face difficulties related to unit cost standards, as well as the lack of special BOK menus for mental health and the elderly in Community Health Centers. The acceptance of the BOK policy is going well, but the lack of financial human resources with adequate competence hinders management. BOK monitoring and evaluation at the provincial and district levels are running according to regulations, although reporting is sometimes not on time. The inconsistency of the initial disbursement schedule for Community Health Centers and the large number of reporting applications burden human resources. BPKAD and the Health Office face difficulties related to unit cost standards, as well as the lack of special BOK menus for mental health and the elderly in Community Health Centers.

There needs to be flexibility in planning and allocating funds, strengthening HR competencies in the financial sector, having system integrity and simplifying reporting applications, adjusting unit cost standards and adding innovative activity menus, strengthening BOK funds for out-of-building programs to reach vulnerable populations, and optimizing monitoring and evaluation with the support of regional policies.

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