

# ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY OF HEALTH OPERATIONAL ASSISTANCE (BOK) PROGRAM IN IMPROVING THE EFFECTIVENESS OF COMMUNITY HEALTH CENTERS GUNUNG DISTRICT COMMUNITY SEVEN DISTRICTS OF KERINCI

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## ABSTRACT

Health Operational Assistance (BOK) is a form of significant improvement in health services from the Minister of Health of the Republic of Indonesia in to help local governments achieve national targets in the health sector by issuing a program called Health Operational Assistance. This research aims to determine the accountability and transparency of the management of health operational assistance funds at the Pelompek Community Health Center, Kerinci Regency and, to determine the effectiveness of providing health operational assistance funds at the Pelompek Community Health Center, Kerinci Regency. The analytical method used is descriptive qualitative.

Based on the research results, it can be concluded that the Pelompek Community Health Center, Kerinci Regency has carried out accountability well and the health operational assistance program is quite transparent. This can be seen from the MINLOK and POA preparation system which involves all community health center staff as well as village community coordination meetings, and the implementation of the operational assistance program. Health care at the Pelompek Community Health Center, Kerinci Regency, can be said to have been running successfully.

**Keywords:** *Accountability and Transparency, Effectiveness*

## INTRODUCTION

Operational Health Assistance (BOK) is a form of significant improvement in health services from the Minister of Health of the Republic of Indonesia in an effort to help local governments achieve national targets in the health sector by issuing a program called Operational Health Assistance. The Health Operational Assistance (BOK) funds come from the State Budget (APBN) of the Ministry of Health which is distributed to district/city governments through the assistance task mechanism.

In order for the BOK Program to run well and optimally, the Minister of Health issued Regulation No.42 of 2022 concerning Technical Instructions for BOK Processing. The BOK Fund Program aims to assist district/city governments in implementing health services in accordance with the Minimum Service Standards (SPM). BOK funds are budgeted by the government for a period of once a year from January to December.

The Community Health Center (Puskesmas) which is a functional health organization unit becomes a center for developing public health, providing comprehensive and integrated services in its work area in the form of main activities. The Community Health Center also has the authority and responsibility for maintaining public health in its work area (Law No. 17 of 2023). In 2023, the Ministry of Health focused on improving the quality of health services. This is reflected in the focus of the 2023 State Budget and Revenue. Because

Currently the priority has shifted from handling the pandemic, now it is back to focusing on improving the quality of public health services

The budget of the Ministry of Health is divided into six priorities in line with the health transformation currently being promoted by the Ministry of Health. The priority is on promotive and preventive programs such as an article revitalization of health centers and integrated health posts. One of the priorities of the Ministry of Health is to keep the community healthy, not to treat sick people. The second priority by reorganizing of hospitals throughout Indonesia by synergizing with local governments and other institutions that have hospital services such as the TNI and POLRI, especially for diseases with the highest burden of disease that cause death and costs, namely heart stroke and cancer.

The third priority is building a health resilience system by collaborating with the Ministry of Industry to build a health industry. The goal is to facilitate public access to health services, especially preparing for a pandemic. The fourth priority is to develop adequate human resources for health, including collaborating with the Ministry of Education and the Ministry of Religion to ensure that health workers, especially doctors and specialist doctors, are sufficient. One of them is through a program to provide more medical education scholarships.

The fifth priority is to improve the health financing system to ensure that health financing is available, sufficient, sustainable, and with fair allocation, including PBI JKN Financing. The sixth priority is to make future health programs based on biotechnology, information technology, Artificial Intelligence, and all new health technologies. The Ministry of Health in the last three years, the nominal budget of the Ministry of Health has decreased, but it does not reduce the essence and health services provided to the community. This is a reflection of an appropriate budget. The Ministry of Health's 2023 APBN reaches IDR 85.5 trillion from IDR 178.7 trillion in total health budget, or 47.8%. This includes a budget for JKN contribution payments for 96.8 million PBI participants of IDR 46.5 trillion. The details of the health budget include:

**Table 1. Health Budget Details**

No	Budget Objectives	Budget Plan
1.	Primary Care Transformation	Rp5.9 trillion (7.0%)
2.	Referral Service Transformation	Rp18.4 trillion (21.5%)
3.	Transformation of Health Resilience System	Rp1.4 trillion (1.6%)
4.	Transforming Health Financing	Rp46.6 trillion (54.5%)
5.	Transformation of Health Human Resources	Rp3.8 trillion (4.4%)
6.	Health Technology Transformation	Rp0.5 trillion (0.5%)
7.	Routine activities and management support.	Rp8.9 trillion (10.4%)

The Ministry of Health also plays a role in determining the use of Regional Transfer Funds (TKD) for the Health Sector in 2023 in agreement with the health transformation, with a total budget of IDR 51.7 trillion, for the Physical Special Allocation Fund (DAK), Non-Physical DAK, and Specific Grant for the General Allocation Fund for the Health Sector. Physical DAK of Rp. 12.9 trillion is allocated for the construction, rehabilitation, and fulfillment of medical devices in primary and referral health-care facilities. Meanwhile, Non-

Physical DAK of Rp. 12.7 trillion is allocated for operational costs of health centers, fulfillment of essential drugs and Disposable Medical Materials and, improving the performance of health workers and cadres. A total of Rp. 26 trillion is allocated for the General Allocation Fund-specific grant which is directed to the priority of fulfilling primary and referral services.

Amrillah (2019) conducted a study entitled "Analysis of Transparency and Accountability of the Health Operational Assistance (BOK) Budget at the Kenten Palembang Health Center". The results of his learning showed that the management and realization of the BOK budget had not been running well because there had been no provision of information regarding the receipt and budget of the Health Operational Assistance (BOK) to the community and the form of accountability regarding the BOK Program had not been implemented properly to the community.

Based on the existing phenomenon, the researcher is interested in analyzing on effectiveness, accountability, and transparency with different research objects and subjects, namely Health Operational Assistance (BOK) funds and Community Health Centers (Puskesmas). Reviewing and seeing the source of Health Operational Assistance (BOK) funds is assistance from the government originating from the APBN (State Revenue and Expenditure Budget) so that accountability is treated which refers to of effectiveness, accountability, and transparency. This underlies the researcher to conduct research entitled " **Analysis of Accountability and Transparency of the Health Operational Assistance (BOK) Program in Increasing the Effectiveness of the Pelompek Puskesmas, Gunung Tujuh District, Kerinci Regency** ".

## LITERATURE REVIEW

### **Understanding Health Operational Assistance (BOK)**

According to Dapamudang et al., (2021), BOK is operational health assistance which is a government subsidy in the health sector. This assistance aims to finance health services that have so far been deemed inadequate. BOK is intended to improve the services of community health center so that the gap in health service actions between health center and hospitals is increasingly narrow.

According to Naftalin et al (2020), BOK funds are a budget used to finance public health services in the field, so they are not for curative efforts in the building. After conducting several studies on the carryout off BOK funds, it shows that this operational assistance is only effective if the human resources at the Health Center are sufficient to carry out field health services to the community (community health workers, sanitarians, and nutritionists). Therefore, the BOK fund program will not run optimally if the Health Center does not have or lacks these health workers.

### **Definition of accountability**

According to Halim Abdul (2014), accountability is an obligation to provide answers or answer and explain the performance and actions of a legal entity or leader of an organization to a party who has the right or authority to request information or accountability.

### **Principles of Accountability**

According to Rahmawati (2015), in implementing the scope of government, the principles of accountability must be taken into account, namely:

- a. There must be a commitment and loyalty from the leadership and staff of the agency in order to manage the vision and mission so that an accountable government is created.
- b. It is mandatory to have a system that can provide guarantees in using resources consistently with applicable laws and regulations.
- c. It is mandatory to show the results of the goals and objectives that have been determined.
- d. Mandatory in achieving the vision and mission along with the results and benefits

obtained.

- e. Must be transparent, honest, innovative, and objective as a change agent in government in the form of performance measurements and in compiling results reports.

### Understanding Transparency

According to Rahmawati (2015 ), who provides an understanding of the concept of transparency that "government organizations can be responsible for what has been done with relevant information sources or reports that are open to outside parties or organizations (legislators, auditors, the public) and published. In managing funds for transparency, the public and the government will be able to know the funds used for an interest that is directed at public health in an operational health assistance that is open and known to the entire community. So it is a consideration that the public has the right to know openly and comprehensively about financial information for accountability in managing resources and compliance from the authorities.

### Principles of Transparency

The principle of transparency put forward by the Humanitarian Forum Indonesia (HFI) in Rahmawati (2015) puts forward 6 principles of transparency, which include the availability of information that is easy to understand and access (funds, implementation methods, forms of assistance or programs).

- a. There are publications and media regarding the activity process and financial details.
- b. There are regular reports on the utilization of resources in project development that can be accessed by the public.
  - 1) Report annually
  - 2) Website or publication media of the organization
  - 3) Guidelines for disseminating information

## METHODS

This study is a descriptive analytical study to determine the Analysis of Accountability and Transparency of the Health Operational Assistance Program (BOK) in Increasing the Effectiveness of the Pelompek Health Center, Gunung Tujuh District, Kerinci Regency. The sampling technique was *purposive sampling* . Data collection used an in-depth interview guide. The study was conducted at the Pelompek Health Center. Qualitative data analysis techniques were carried out by analyzing the context of statements of secondary data results and primary data from an informant .

## RESULTS

Operational Health Assistance (BOK) is financial assistance from the government through the Ministry of Health in implementing health services in accordance with Standard Service Minimum (SPM) field health going to *Millennium Development Goals* (MDGs) with increase the network in *promotive* and *preventive* health services . Then the funds Which lowered the allocated to Government Area, District/city which will be forwarded to the District/city Health Service as power user budget, Then distributed to health centers others. The Health Operational Assistance Fund (BOK) is used to improve access and equal distribution of public health services through *promotional activities* And *preventive* Health Center For realize achievement target SPM field health and MDGs, and support the implementation of the Mini Workshop process at the Community Health Center in planning health services for the community. As for The total Non-Physical DAK specifically for Kerinci Regency in the 2023 Fiscal Year is IDR 142,500,202,-, while the Health Operational Assistance (BOK) funds for the Health Center are IDR 18,173,576,-. The following details are described in the table below.

**Table 2. Details of the Kerinci Regency Non-Physical Special Allocation Fund for the  
2023 Fiscal Year**

No	Information	Amount (in thousands of rupiah)
<b>I</b>	<b>Health Operational Assistance</b>	
1.	Regency/City Office Book	9,713,559
2.	BOK Drug and Food Control	0
3.	Health Center BOK	18,173,576
<b>II</b>	<b>KB Operational Assistance</b>	5,606,218
<b>III</b>	<b>Cooperative and MSME Capacity Improvement Fund</b>	277,570
<b>IV</b>	<b>Tourism Service Fund</b>	1,233,320
<b>V</b>	<b>Waste Management Assistance Fund</b>	0
<b>VI</b>	<b>Women's Protection Service Fund NAK Fund</b>	0
<b>VII</b>	<b>Investment Facility Fund</b>	511,300
<b>VIII</b>	<b>Food and Agriculture Security Fund</b>	508.150
<b>IX</b>	<b>Institutional Capacity Building Fund for SME Centers</b>	2,000,000
<b>Total Non-Physical DAK for 2023</b>		<b>142,500,202</b>

Source: Service Health District Kerinci, 2023

## DISCUSSION

**Accountability and Transparency Program Help Operational Health (BOK).** The implementation of accountability and transparency of operational assistance programs health (BOK) in this study has been collected in the research description. Following This is an activity interview for the executor program and head health center. Following this are the interview results

The implementation BOOK in Pelompek Health Center is divided into 2, that is, implementation Finance consists of the head of the health center and the health center treasurer, who are responsible for financial matters and preparation of accountability. Which reported executor technical, then which second is executor technical consists of the program activity holders and is responsible for the implementation technical activity in the field. **(Interview Informant 1).**

The division of functions and tasks of staff in the BOK is carried out based on the program that each staff member owns, for example, For program knowledge, nutrition is responsible for community nutrition improvement activities for programs. Midwifery is responsible for supervising pregnant women through to toddlers in healthy condition, etc. However, the control and managerial tasks remain in the hands of Head Health Center Good. That cleanliness and also technical obstacles in the field. **(Interview with Informant 1).**

Procedure submission funds BOOK (Help Operational Health) This in adjust with Which There is that is as following:

1. The Head of the Health Center submits the POA results of MINLOK at the health center to KPA/PPK.
2. KPA/PPK provides recommendations for proposed health center funds as material For propose SPP-LS or GU to PPSPM.
3. Funds given to manager BOOK health center through mechanism LS to account BOOK Health Center most slow 2-4 day before disbursement.
4. Furthermore PPSPM will submit SPM equipped with document supporters and the SPTJM signed by the PPK to the KPPN to be forwarded to the Puskesmas bank account

and will be received approximately 3-4 days after the exit SP2D. ( **Informant Interview 1** ).

If mechanism reporting BOOK (Help Operational Health) consists of on:

1. The health center makes a spending accountability report (SPTB), report achievement coverage activity, report activity And handed over to Health Office Regency, no later



than the date which has been determined by the month next

2. The District Health Office summarizes all reports from the Health Center and sends them to the Health Office. Province most slow on date Which has determined on month next.
3. Health Office Province recap report Regency And sent to Ministry Health. ( **Informant Interview 2** ).

If the report achievement performance program health center is deposited to the manager DATE (data and information) BOOK Health Office Regency, why in The district is not directly in this province because all performance achievement reports from each health center are collected first, and a performance achievement report is made per district. This is because the province does not know the reporting achievement per health center, but it does report per district (Informant **Interview 1**).

For condition certain health center so that accept BOOK No, there is, because BOK fund allocation is allocated to all health centers, but the number of BOK funds received by each health center is decided by the Head of Service Decree Health Regency with regard to the condition and situation of the health center, that is:

1. Amount resident.
2. Wide region.
3. Condition geographical.
4. Difficulty region.
5. Amount power. ( **Interview with Informant 1** ).

The conditions that must be met by the health center are that the health center must first conduct MINLOK or internal meetings of the health center consisting of the head health centers and program holders to discuss any health problems that are in the health center area that need to be suppressed and see the achievement report, which requires leverage to be arranged into an activity plan months ahead. Then the planning is prepared in the form of a POA format by the treasurer after the POA is arranged with the agreement head of the health center as the guarantor to answer the full POA, so the treasurer sends the POA to the manager of the health office for approval. After approval, the health center program managers carry out all its activities and make accountability reports (LPJ) in the end. After the LPJ is complete, the treasurer of the health center makes a letter requesting money (SPU). And deposit LPJ to the manager of the health office to make a letter to the government (SPM) to the State Treasury Service Office (KPPN); after that, KPPN continues to bank operationally for entry into the account of the health center through the Letter Order Disbursement Funds (SP2D); then the bank Operationally disburse the funds directly to the health center account. (**Informant Interview 2**).

( **Informant Interview 1** ).

To monitor the implementation of BOK program activities in the community is with PWS (Monitoring) Region Local) that is with:

1. Monitor the progress of program services regularly (monthly) and continuously continuously
2. Evaluate gap service Program to standard service program.
3. Evaluate gap achievement coverage indicator program to targetWhich set.
4. Determine target individual And region priority Which will handled in a way intensive based on the magnitude gap.
5. Plan act carry on with using sources Power Which available as well And awareness public For utilise service program. (**Interview Informant 1**).

Evaluation program done on meeting internal health center Where holder program report



results achievement with target Which There is, Then data report This will brought in meeting coordination (Consultation Public Village) in the sub-district or meeting cross sector Which There is in region health center. ( **Interview with Informant 1** ).

Reporting program done after activity And PWS implemented. Submission disbursement funds BOOK Can done when all file accountability program holder has finished implemented And collected by treasurer health center For furthermore forwarded to manager Health Office Regency For disbursed. ( **Informant Interview 2** ).

Yes, to apply for BOK fund disbursement, of course we have to look at the data. information report achievement month previously For make activities innovative, both preventive and promotive in nature, which is greater in the program The coverage target is still quite low to match the amount of funds provided. will be used for programs whose coverage has reached the target so naturally activity Which done is activity promotional For maintain achievements so that funds can be minimized and there is no waste in financing. ( **Informant Interview 2** ).

To evaluate, of course, we only need to look at planning and realization data. only, because if that is the case it is certainly a principle of spending money alone. There is Lots element Which need be noted, that is between other:

1. Monitor the progress of program services regularly (monthly) and continuously continuously.
2. With see data cross sector specifically data MDGs health For synchronized with data program Which has achieved And realized
3. Evaluating the real condition of public health. ( **Informant Interview 2** ).

Matter This must be acknowledged as a problem, which there is, because management finance basically uses functional health workers, not medical workers for financial management, with multiple tasks to be performed. However, with meetings and training on financial management that are held well by the district, provincial, and central teams, this matter can begin to be resolved. ( **Interview with Informant 1** ).

Errors in compiling SPIs did occur at the beginning of the BOK. happened but along with the frequent implementation of technical guidance, supervision and training-financial management training by the district, provincial and central management teams all of this has been resolved until now. ( **Interview with Informant 1** )

For the suitability between activities and POA, it must always be monitored and controlled, and this is where our role as the head of the health center is in the control task program supervision to ensure that activities remain on track with the POA that has been prepared and agreed. ( **Interview with Informant 1** ).

Supervision that done consists of from:

1. Supervision functional internal by Inspectorate General Ministry Health.
2. Supervision external by BPKP And BPK.
3. And basically there are 2 forms of supervision, namely financial supervision and supervision performance.

In measure his success usually see magnitude funds Which used with the percentage of activity achievement from existing targets, as well as looking at conditions *the real* level of public health in the health center area, and when all it is relevant, timely, on target, and in accordance with the intended use. funds No A manipulation activity so that is considered successful. ( **Interview with Informant 2** )

Most people are aware of this program, but there are also some who are not. Some of the people are not aware of this program, but we from the health center always hold socialization activities regarding the program. This is so that the public knows of the existence of the program BOOK (Help Operational Health). This, however, is part of the public. There is no public notice of socialization for this program, so understanding of this program is very lacking. ( **Informant Interview 1** ).

Public very play a role in activity, Because role health center And the network supported effort health based on public For do prevention efforts and so far the role of the community

is marked by the presence of cadres integrated health posts originating from the community itself. ( **Interview with Informant 1** ).

In submitting the BOK funds, all Puskesmas staff are involved because BOK is an activity

fund to boost program achievements, of course it is needed cohesiveness And cooperation organization Which Good in health center, with say other success program health center success together And failure is failure together. ( **Interview with Informant 2** ).

Following This is table Which describe accountability And transparency from the implementation BOOK year 2023:

**Table 3. Realization of Health Center BOK Funds**

Health Center	Allocation of Funds	Realization	%
The group	18,173,576	18,173,576	100
<b>Amount</b>	<b>18,173,576</b>	<b>18,173,576</b>	<b>100%</b>

*Source: Service Health District Kerinci*

Based on the table above, we can see the allocation of funds and realization of funds. used in the BOK (Health Operational Assistance) program at the Pelompek Health Center . Based on the table of the Pelompek Health Center, Pelompek Regency Bombana get allocation funds as big as Rp.18,173,576 and realized amounting to Rp.18,173,576,-.

### **Effectiveness Program BOOK (Help Operational Health).**

In revealing the effectiveness of the BOK program, researchers found several phenomena. Following this is an interview with the executor program and head health center. The following are the results of the interview

"The existence of this BOK program is very helpful in implementing and overcoming existing health problems. Because this program does not limit activities as long as they are preventive and promotive in nature, all activities that cannot be *backed up* can be directed with the principle of integration, territoriality, efficiency, and effectiveness. (**Informant Interview 1**).

"Before this program, the level of awareness of the importance of health was low. still lacking. This is due to the lack of socialization regarding the importance of health in public around. However, after the existence program This level of public health is improving with the support of programs that support improved health in society. (Interview with Informant 1)

Effort promotional is a activity service health Which prioritize activity Which nature promote health For give awareness direct to public so that can life healthy, for example, 3M plus counseling in areas prone to dengue fever, counseling nutrition on Mother pregnant And breast-feed. Whereas preventive effort is an activity to prevent a health/disease problem in the region's environment and public, for example, immunization of a child before the disease polio happens. (**Interview with Informant 2**)

Activity BOK covers all promotional activities and preventive measures, while those not covered are curative activities (a series of activity treatments intended for curing disease, reducing suffering due to disease, and disease control to improve quality so patients can be maintained as optimally as possible). (**Informant Interview 1**). The service that got in public in the health center that is between others:

1. For program KIA (Health Mother And Child) that is giving substance iron and milk For Mother pregnant, giving capsule vitamin A For toddler, etc.
2. Program P2M that is giving powder abate, spraying mosquitoes, etc.
3. Program nutrition that is giving food addition, giving vitamin, Andcounseling.
4. Program health Environment that is chlorine on water, visit House Healthy, counseling, counseling, etc. ( **Informant Interview 1** )

Indicator success funds BOK, is:

1. When absorption utilization funds reach standard 90%, And compared to straight with improvement achievement program based on activity Whichhas implemented.
2. When system administration has complete with Good.
3. When principle openness And publication utilization No covered And can accessed with easy.

While if POA not reaching the target then the remaining funds must be returned to State Treasury. (**Informant Interview 2**)

“Yes, maybe that is part of the classic problem faced by every source of funds available in Indonesia, especially for regional areas in the eastern and central parts of Indonesia, which consist of highlands and lowlands, as well as islands. However, for our area in Kerinci Regency, this is not a problem. a serious problem. This is because all areas in the health center area there are, especially the Pelompek Health Center area, which can basically be reached by access land, so that POA and delivery reports can be accepted by Service Health appropriately on time. (**Interview with Informant 1**).

"This does not happen in the district, especially in our health center; in fact, the funds... APBD and BOK may not have double financing in an activity, meaning funds Activities that have been financed by the APBD may not be financed by the BOK, and likewise on the contrary. Besides that, funds are BOOKED in accordance with its function, still intended for every activity that is aimed at increasing the achievement of SPM and MDGs, for example, reducing the number of deaths of mothers and babies, improving public nutrition, etc. (**Informant Interview 1**).

## CONCLUSION

1. Pelompek Health Center, Kerinci Regency has carried out accountability reporting and divided functions and tasks well, this can be seen from the reporting mechanism, the form of supervision and evaluation. The BOK program is quite transparent, this can be seen from the MINLOK and POA preparation system which involves all staff from the health center and the village community deliberation coordination meeting.
2. The BOK (Health Operational Assistance) program has helped the Pelompek Health Center of Kerinci Regency in carrying out its duties and functions, namely providing comprehensive health services to the community in its working area. The implementation of the program at the Pelompek Health Center of Kerinci Regency can be said to have been successful. This success can be seen from the increasing level of public health, and the scope of the implementation of the SPM (minimum service standards) program which continues to increase every year as can be seen.

## ACKNOWLEDGEMENT

1. To continue to improve performance both internally and externally in the health center and maintain its role in providing health services as well as trust and a sense of security for the community by continuing to apply the principles of effectiveness, accountability, and transparency.
2. To continue to increase socialization regarding the BOK program so that the public better understands the function and benefits of BOK.

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