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Health Operational Assistance Funds: Literature Review

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Abstract

Introduction: BOK funds are primarily intended for services at Puskesmas, reducing maternal mortality, reducing infant mortality and addressing malnutrition. The existence of BOK funds at Puskesmas is expected to have an impact on improving service coverage and programme effectiveness. However, the absorption of BOK funds is considered not optimal.

Objective: This study aims to determine the factors that influence the implementation and absorption of BOK funds.

Method: The research method is literature review by using the search engines Google Scholar, Crossref and Garuda Portal from 2014 to 2023. The papers to be reviewed were selected based on inclusion and exclusion criteria. 13 studies were found that fulfilled the criteria.

Result: Delays in the disbursement of funds are an obstacle in the management of BOK which results in inefficiency and non-achievement of set targets. Limited human resources at Puskesmas and high workload or overlapping tasks are also an obstacle at Puskesmas including in the management of BOK. Competent human resources are needed in the management of BOK funds.

Conclusion: Delays in fund disbursement and limited human resources hamper BOK management.

Keywords: Health Operational Assistance Funds; Disbursement of Funds; Human Resources

INTRODUCTION

Ministry of Health is currently focusing in health transformation to improve public health and enhance the overall well-being of Indonesian population. Health transformation carried out by referring to the principles of independence and justice. The first pillar in transformation, transformation of primary service, focuses on strengthening promotive and preventive efforts, screening and improving primary services capacity.

The Health Operational Assistance (BOK) Funds is allocated to ease financial burden on the community in financing health sector, especially services provided by community health centers with its main goal is to reduce maternal newborn and malnutrition rates.

BOK is intended to finance primary, secondary and tertiary essential community health efforts. such as maternal. The implementation of BOK funds is expected to increase health service coverage and contribute to achieving national priority targets in maternal and health services, family planning, immunization, nutrition, health promotion, environmental health and disease control.

The implementation of BOK funds already refers to existing regulations, however its implementation still faces several obstacles and considered ineffective in several regions in Indonesia. In the future, it is goped that BOK can be more effective in supporting health services in Indonesia. The purpose of this literature review is to identify factors that influence the implementation of BOK.

METHODS

This Literature Review uses research data that has been conducted and published previously and then critically examines that influence the implementation of BOK funds. The researches take thisfollowing steps; determining topic, searching references, selecting and sorting references according to the objectives, analyzing and concluding final results. The literature was taken from the last 10 years in the period 2014-2023 through Google Scholar, Crossref and Portal Garuda. It is decided 13 references related to BOK funds.

Review Articles

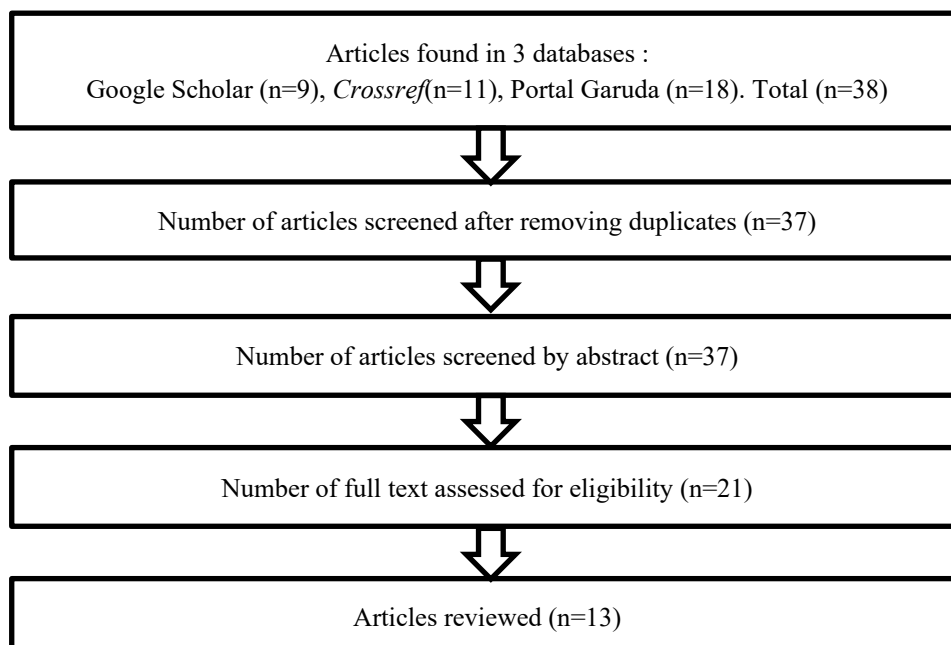


Table 1. Article search results

No	Peneliti dan Tahun	Judul Penelitian	Hasil Penelitian
1	Fitri Nurislamiyati, Husnah Maryati, Indira Chotimah (2021)	Overview of the Management Function of Health Operational Assistance (BOK) in the Maternal and Child Health (KIA) Program at Puskesmas Tegal Gundil Bogor City in 2018	<ol style="list-style-type: none"> 1. Maternal and children health (KIA) program at Puskesmas Tegal Gundil is planned in accordance with Plan of Action (POA) 2. The organization of BOK program is good, but there is a lack of human resources to do the job 3. The implementation has not been optimal because of late distribution of funds, lack of human resources and overlapping works
2	Hikmah, Y.M.N., Kostini, N., Arifianti, R.(2022)	Evaluation of the Implementation of the Health Operational Cost Policy at the Santosa Health Center, Bandung Regency	<ol style="list-style-type: none"> 1. Health Operational Cost have not been effective because of the achievement of the promotive and preventive health sector have not met the targets although the program have been implemented 2. Indicators of budget absorption for health operational cost are not as expected 3. All programmers were greatly assisted in carrying out activities funded by Health Operational Cost(BOK) 4. The budget allocation is in accordance with the annual plan but has not achieved the goal due to delays in the budget given to puskesmas
3	Farida Naftalin, Dumilah Ayuningtyas, Mardiaty Nadjib (2020)	Implementation Analysis oh Health Operational Assistance (BOK) with Complication Management Coverage Obstetric at Bekasi City Health Center in 2020	<ol style="list-style-type: none"> 1. The realization of program performance is almost close to the target but the realization of financial performance is still far from the target. This is due to : the limited human resources of program managers, the absence of special BOK administration personnel who assist puskesmas treasures in making accountability reports, additional duties other than the main task and functional of program personnels, and the complicated flow of the BOK disbursement system until it enters the accounts of BOK fund recipients. 2. Implementation of the Health Operational program at the input : 3. The analysis at the input stage are the policy of human resources/BOK personnel needs to be evaluated, guidebooks of the program are not sufficient, meanwhile the funds are sufficient. 4. The accountability process and reports are still needed to be evaluated and simplified.
4	Faris U.K. Dapamudang, Dewi Ariyani	Implementation of Health Operational Assistance for	<ol style="list-style-type: none"> 1. The process of disbursing BOK funds is in accordance with the BOK technical guidelines, but there delays in disbursement

No	Peneliti dan Tahun	Judul Penelitian	Hasil Penelitian
	Wulandari, Tedy Candra Lesmana(2021)	Wairasa Health Center to Prevent Stunting	<ol style="list-style-type: none"> 2. There is still a lack of BOK funds and the geographical conditions of the Wairasa Health Center services are difficult to reach 3. BOK financing for stunting prevention has been integrated with other health programs
5	Deby Novita Kurniati, Ridwan, Moh. Yunus Kasim(2018)	Analysis of the Management of The Health Operational Assistance Funds at Puskesmas in the Working Area of Sigi District Health Office	<ol style="list-style-type: none"> 1. The allocation of BOK funds is in accordance with the provisions of the BOK Technical Guidelines that a minimum of 60% for priority health programs and a maximum of 40% for other health programs and Puskesmas management 2. The BOK funds is not disbursed from the beginning of the year but all activities/programs can be realized properly 3. BOK financial records and reports is monitored directly every month by the Budget User Authority
6	Ervina Indriyani, Muntasir, Yoseph Kenjam(2023)	Evaluation of the Utilization of Health Operational Assistance on the Coverage of MCH Health Services at Community Health Centers in the Work Area of the Kupang City Health Office	<ol style="list-style-type: none"> 1. Puskesmas do not have competent human resources in finance and management of BOK funds 2. BOK funds often delays in disbursement even when the program has been implemented 3. The process of organizing the program has also not been running well due to the Covid-19 pandemic and is also constrained in the preparation of financial and administration report are considered complicated.
7	Sri Hartatik (2016)	Evaluation of the Operational Assistance Budget Utilization Health (BOK) at the Sorong City Health Office in 2015	Budget allocation has a significant influence on health services. The addition of the budget will increase the quality of health services
8	Siti Nurul Laeliyah, Mardiaty Nadjib(2017)	Relation between Operational Assistance Fund Utilization (BOK) with Increased Coverage of K4 Antenatal Visit in Serang for the period 2014-2016	<ol style="list-style-type: none"> 1. The competence of the BOK Puskesmas financial manager is still not appropriate and replaced every year 2. BOK funds for operational K4 activities have been allocated proportionally but the coverage is low. 3. Disbursement of BOK funds is often delayed due to policies of the Serang City Government. 4. The mechanism for preparing the activity proposal (RUK) by Puskesmas has followed BOK policy. RUK is verified by BOK Management Team and Public Health Office. 5. There was a delay in information about BOK and release of DIPA.

No	Peneliti dan Tahun	Judul Penelitian	Hasil Penelitian
9	Dominirsep Ovidius Dodo(2014)	Monitoring the Implementation of Health Operational Assistance Policy in Remote, borders and islands area (DTPK)	<ol style="list-style-type: none"> 1. BOK funds are the only source for the implementation of promotive dan preventive programs at puskesmas and there is no allocation from regional government budget (APBD) 2. Factors that contribute to inefficiencies in BOK funds in DTPK include the limited number and quality of human resources to run puskesmas programs resulting in duplicate tasks that have implication for high workload (service and administration), delays in BOK guidelines and its socialization, weak management capacity to manage BOK from the Public Health Office, weak of using historical data in BOK planning, and delays in disbursement of funds.
10	Dian Utama Partiwi Putri, Arisandi(2020)	Study of the Utilization of Health Operational Assistance (BOK) Funds on the Reduction of Maternal and Infant Mortality (AKI/AKB) in Bandar Lampung City in 2019	<ol style="list-style-type: none"> 1. In primary health care with high absorption that successfully minimize cases understand the technical guidelines, the activities is in accordance with the report, technical personnel are involved in the formulation of plan, and manage evaluation the implementation of activities 2. There are delays in the disbursement of BOK funds so that the implementation of the program is not accordance with the plan of action (POA), delays in allocation from central government.
11	Tessa Putri Atirah, Fithria, Rahman(2023)	Study on the Management Health Operational Assistance Funds (BOK) at Lombakasih Health Center in Bombana Regency in 2022	<ol style="list-style-type: none"> 1. Planning are drawn up in the beginning of the year in a mini-workshop (Lokakarya Mini) 2. The implementation involves the head of Puskesmas, BOK Treasurer, Administration Personnel and Programmers. 3. Documentation and report includes the result of achieving target, the time management and is equipped with evidence of the use of funds. 4. There was a delay in programmers in making report which result in late disbursement of funds.
12	Rita Ayu Yolandia, Hedy Hardiana(2019)	Alternative Management of Health Operational Assistance for Improved Maternal and Child KI-K4 Coverage	<ol style="list-style-type: none"> 1. The management of BOK funds to improve maternal and child health is still not optimal 2. There are 4 main problems : <ul style="list-style-type: none"> – Limited human resources – Workload of human resources at puskesmas are not proportional – Limited BOK funds – Late disbursement of funds
13	Lailatal Isro, Ambo Sakka, Paridah(2017)	Study of the Management of Health Operational	<ol style="list-style-type: none"> 1. BOK funds management at Andowia Puskesmas are good. Planning is accordance with the agreement in mini-workshop

No	Peneliti dan Tahun	Judul Penelitian	Hasil Penelitian
		Assistance Funds (BOK) at the Andowia Health Center, North Konawe Regency in 2017	(lokakarya mini). Documentation and reports are timely. 2. There are frequent delays from North Konawe Oublic Health Office in disbursing BOK funds

DISCUSSION

Based on the search results, 13 articles were obtained about delays in fund disbursement and human resources in the implementation of Health Operational Assistance Funds. (BOK). BOK gives support financially for Puskesmas to promotive and preventive efforts in addition to other activities such as health insurance and maternity insurance in the community (). Activities in the stunting intervention program sourced from BOK funds include providing addtioonal food or PMT for pregnant women, provision of Fe tablets, exclusive breastfeeding counseling, immunization, provision of Vitamin A, and deworming (4).

One of interesting phenomenon with the bOK policy, the local government of Sabu rajua District no longer allocates funds from the Regional Income and Expenditure Budget or APBD for the preventive and promotive programs at piuskesmas since 2010. BOK funds are the only source of funds used to finance the operation of promotive and preventive programs at the puskesmas. The BOK fund channelling mechanism as the only source of funds has not yielded optimal result (9). BOK remains a supplement, so the commitment of local government is highly expected to allocate adequate health budgets, especially for promotive and preventive efforts (10).

Budget planning is in accordance with the technical guidelines, human resources policies are inadequate, the amount of funds is sufficients and the accountability process requires supervision and simplification of reporting (3). In its implementation, there are still delays by person in charge of the programs in making accountability report which result in BOK funds being disbursed late (11).

Factors contributing to the inefficiensies of BOK funds in remote, borders, and islands areas or DTPK include the limited number and quality of human resources to run puskesmas programs, resulting in duplicate tasks that have implication for the high workload (services and administration); delays in the BOK technical guidelines and socialization from the central anda district government to puskesmas regarding the use of BOK funds; weak management of the health office in managing the implementation of BOK funds due to variations in internal understanding of the allocation of BOK funds; lack of use data or evidence in the activity plans; and delays in disbursement of funds, which often accumulate in the 4th quarter (end of the year) (9). Puskesmas do not have competent human resources in finance. Puskesmas do not have competent human resources in managing BOK funds. Puskesmas also manage other programs outside of their personnels competence, resulting in duplicate tasks that must be done (6). The competence of the BOK Puskesmas financial manager is still not appropriate and replaced every year (8).

CONCLUSION

This study concludes that BOK is intended for preventive and promotive programmes. Delays in the disbursement of funds are an obstacle in the management of BOK, which results in inefficiency and non-achievement of the set targets. Delays in fund disbursement were found to be caused, among others, by delays in submitting accountability reports. The accountability report process according to the technical guidelines needs to be supervised and simplified.

Limited human resources at Puskesmas and high workload or overlapping tasks are also an obstacle at Puskesmas, including in BOK management. Puskesmas do not have adequate and competent human resources in finance and there are frequent changes in personnel every year.

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