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DESCRIPTIVE OF QUANTITATIVE DATA | RESEARCH ARTICLE

Analysis of Transparency and Accountability of the Health Operational Assistance (BOK) Budget at Sirombu Inpatient Health Center

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Abstract: Health Operational Assistance (HOA) is a fund that is used to ease the public burden on financing the health sector, especially service in community health centers, reduction in maternal mortality, infant mortality and malnutrition. Puskesmas Sirombu as a health service unit is used as a medical center for the welfare of the community, but in reality the Puskesmas Sirombu has not been optimal in realizing the budgeted funds. This study aims to determine the transparency and accountability of budget execution Bantuan Operasional Kesehatan (BOK) at Puskesmas Rawat Inap Sirombu in 2021. The research sample was taken using the method purposive sampling (specific goals or criteria). The data analysis technique used is triangulation method which combines in-depth interviews and document searches and triangulation of sources using different information to do cross check information from several sources, to improve the results of the data obtained when getting different data. Based on the research results, it can be concluded that the Puskesmas Sirombu has implemented its transparency and accountability well but has not been optimal in managing the budget for transportation assistance for Health Operational Officers (BOK), this can be seen from the fact that some of the budget was not realized.

Keywords: Health Operational Assistance (HOA), Transparency, Accountability, Budget Execution, Community Health Centers.

1. INTRODUCTION

Public health is one of the important priorities that the government pays attention to because a healthy community can carry out various daily activities well. In Law of the Republic of Indonesia No. 36 of 2009, it states that Health is a human right and one of the elements of welfare that must be realized in accordance with the ideals of the Indonesian nation as referred to in the Pancasila and the 1945 Constitution of the Republic of Indonesia. So, every activity in an effort to maintain and improve the highest level of public health is carried out based on non-discriminatory, participatory and sustainable principles in the context of forming Indonesian human resources, as well as increasing the resilience and competitiveness of the nation for national development. Based on PMK. 43 of 2019, it states that the Community Health Center (Puskesmas) is a health service facility that organizes public health efforts and first-level individual health efforts, prioritizing promotive and preventive efforts in its working area. Sirombu District, one of the regional apparatuses of West Nias Regency, also carries out its obligations as a regional government in providing services to the community. In this case, the provision of services in question is public health services by establishing a puskesmas as a health service facility. The Sirombu Inpatient Health Center is located in Sirombu District, precisely



in Tetesua, Tegide'u Village, Sirombu District, West Nias Regency. This health center is the frontline and closest to serving public health. However, its implementation is still not optimal because it still requires financial support. Regulation of the Minister of Health of the Republic of Indonesia No. 12 of 2021 concerning Technical Instructions for the Use of Non-Physical Special Allocation Funds in the Health Sector for the 2021 Fiscal Year states that Health Operational Assistance (BOK) is a fund used to ease the burden on the community for financing the health sector, especially services at Community Health Centers, reducing maternal mortality rates, infant mortality rates, and malnutrition whose management and utilization are carried out in accordance with the principles of good governance such as transparency and accountability. Transparent can be interpreted as open, also guaranteeing the freedom to obtain information about the implementation, policy making and results achieved from the previously set budget. According to Mardiasmo (2016), Accountability is an obligation to report and be responsible for the success or failure of the implementation of the organization's mission in achieving previously determined results, through accountability media that are carried out periodically. If these two principles are applied optimally, their implementation will be right on target so that it can improve public health services. The Sirombu Health Center, which also receives an allocation of BOK Funds, is required to manage the budget in accordance with the principles that have been set in the technical instructions for use by the Minister of Health.

Sirombu Health Center received a budget allocation of Rp. 1,154,781,400 while only Rp. 779,746,800 or 67% of the allocation ceiling was realized and there was still Rp. 375,034,600 or 33% of the total budget ceiling. Sirombu Health Center listed several activities and expenditures in its financial report such as the budget for ATK Expenditure, Duplication and transportation services for health workers for Early Detection, Prevention and Disease Response Efforts of Rp. 187,800,000 but only Rp. 127,800,000 or 68% of the budget was realized, the health center also listed transportation services for health workers for Covid-19 activities of Rp. 404,220,000 which was realized only Rp. 95,300,000 or only 23%, then there is the transportation service for health workers Triggering STBM Lokus Village amounting to Rp. 51,750,000 which was realized only Rp. 47,700,000 of the budgeted funds. In the implementation of the management of the Health Operational Assistance (BOK) budget allocation at the Sirombu Health Center, it has been carried out well but not optimally. For transparency, it is still not optimal where there is a lack of direct involvement of the general public at the planning stage in submitting activity proposals and the delivery of information during meetings with all staff is not optimal. In addition, in terms of accountability for existing problems, the realization of the budgeted funds is still low. The above phenomenon shows that in managing the Sirombu Health Center budget it is not accountable and transparent, even though the budget is a government mandate that aims to advance health centers and community welfare. The financial management of the health center is not yet fully visible. From the problems above, the researcher is interested in raising the title "Analysis of Transparency and Accountability of the Health Operational Assistance (BOK) Budget at the Sirombu Inpatient Health Center in 2021".

2. RESEARCH METHODS

This type of research is descriptive research using a qualitative research design with the object of research at the Sirombu Inpatient Health Center located in Tetesua, Tegide'u Village, Sirombu District, West Nias Regency. The population is all financial reports and documents that support the process of managing the Sirombu Health Center BOK budget and employees of the Sirombu Inpatient Health Center who are directly involved in the process of managing the Sirombu Health Center BOK Budget. Determination of the sample in this study used the purposive sampling method. Purposive sampling is a method of selecting samples with certain objectives or criteria that know and are directly involved in managing the Sirombu Health Center BOK budget. The sample in this study

was the 2021 Sirombu Health Center BOK budget and 3 Health Center employees consisting of the Head of the Health Center, Head of Administration (KTU) and Treasurer of BOK Fund Expenditure for the Sirombu Inpatient Health Center, Sirombu District, West Nias Regency. Data collection techniques in this study were carried out through interviews and documentation.

3. RESULTS AND DISCUSSION

This research was conducted at the Sirombu Health Center, Sirombu District, West Nias Regency which lasted for 1 (one) month, namely from September 14, 2022 to October 14, 2022. The focus of this research is the transparency and accountability of the implementation of the Health Operational Assistance (BOK) budget at the Sirombu Health Center. The research informants consisted of three people consisting of the Head of the Health Center, Head of Administration and Treasurer of BOK Expenditures as key informants. The characteristics of the informants can be seen in the table below

Table 1. Characteristics of Health Operational Assistance (BOK) Budget Informants at Sirombu Health Center in 2021

No.	Initial Informant	Age (Years)	Gender	Last Education	Information
1.	KW	46	Woman	D3 Midwifery	Key Informant
2.	MAD	31	Man	D3 Physiotherapy	
3.	EH	33	Woman	D3 Midwifery	

3.1. Implementation of the Health Operational Assistance Budget (BOK) of the Sirombu Health Center

Health Operational Assistance (BOK) is a fund used to ease the burden on the community in terms of health financing, especially services at Public Health Centers, reducing maternal mortality rates, infant mortality rates and malnutrition. Then the funds that are disbursed are allocated to the Regional Government, Regency/City which will be forwarded to the Regency/City Health Office as the authorized budget user, then distributed to health centers. Health Operational Assistance (BOK) funds are used to improve access and equity of public health services through promotive and preventive activities of Health Centers to realize the achievement of SPM targets in the health sector and MDGs, as well as support the implementation of the Mini Workshop process at Health Centers in planning health services for the community. The amount of Health Operational Assistance (BOK) funds at the Sirombu Health Center in 2021 is IDR 1,154,781,400. The following are the results of interviews and documentation studies with the Head of the Health Center, Head of Administration and Treasurer of Expenditure of the Sirombu Health Center, so the following research results were obtained:

a. Budget Allocation for the 2021 Sirombu Health Center BOK

Based on the results of interviews with informants regarding the budget allocation of the 2021 Sirombu Health Center BOK, the researcher obtained the following answers:

“...This is how it is, in 2021 yesterday we Sirombu Health Center received an allocation of BOK Puskesmas Fund of Rp. 1,154,781,400 whose details are listed in the DPA of the West Nias Regency Health Office in 2021 ...” (KW, 46th).

“...Yes, in 2021 the budget allocation for the Sirombu Health Center BOK is Rp. 1,154,781,400...” (EH, 33th).

The following is a table of the total budget of the Sirombu Health Center in 2021.

Table 2. Sirombu Health Operational Assistance (BOK) Budget for 2021

No.	Activities	Budget
1	Decline in AKI-AKB	Rp. 176.897.800
2	Healthy Living Community Movement (GERMAS)	Rp. 208.601.900
3	Early Detection, Prevention and Disease Response Efforts	Rp. 203.762.300
4	Stunting Control	Rp. 31.799.400
5	Functions of Health Center Management	Rp. 16.250.000
6	Covid – 19	Rp. 404.220.000
7	Triggering the STBM of Locus Village	Rp. 67.500.000
8	Workforce with Employment Agreements	Rp. 48.000.000
Total		Rp. 1.154.781.400

Based on the review of documents in the DPA of the Nias Barat District Health Office and the statement quote, it can be concluded that the budget allocation for the Sirombu Health Center BOK in 2021 is IDR 1,154,781,400, the details of which are stated in the DPA of the Nias Barat District Health Office in 2021.

b. Planning of Activity Proposals

Based on the results of interviews with informants regarding community involvement in planning the proposed 2021 Sirombu Health Center BOK budget activities, the researcher obtained the following answers:

“... This is how it is, we at the Sirombu Health Center in terms of implementing the Mini Workshop do not invite the community directly to attend the meeting because meetings with the village community are usually held during the implementation of the Village Musrenbang, so the staff of the Village Health Post and Pustu and also the community or community leaders discuss the priority plans of each village at the meeting...” (KW, 46th).

“... Yes, we do not invite them directly, but meetings regarding activity proposals are collected from the implementation of village musrenbang or sub-district musrenbang...” (MAD, 31th).

c. Monthly Mini Workshop

Based on the Ministry of Health Regulation No. 44 of 2016 regarding Guidelines for Puskesmas Management, the Monthly Mini Workshop serves as a team-building forum aimed at organizing and ensuring the implementation of the Puskesmas Activity Plan (RPK). The organization process is intended to assign responsibilities and determine the executors for each activity, as well as to structure the work areas. All programs and work areas of the Puskesmas are distributed equitably among the staff, taking into account their individual competencies. From the interviews conducted with informants regarding the Monthly Mini Workshop, the researcher obtained the following statements.

“...Regarding the implementation of the Mini Workshop in 2021, it can be said that we at Sirombu Puskesmas were somewhat lacking in the presentation of all the necessary information. This was due to the fact that we were waiting for the issuance of the Budget Implementation Document (DPA) from the Nias Barat District Health Office, while the schedule for the activities was already

approaching. As a result, during the Mini Workshop, we could only provide a broad overview of the activities...” (KW, 46 years old).

“...yes, in 2021, the implementation of the Monthly Mini Workshop at Sirombu Puskesmas was lacking in terms of conveying the necessary activity information because the DPA from the Health Office was delayed...” (MAD, 31 years old).

“...That’s right, during the 2021 Mini Workshop at Sirombu Puskesmas, not all activity information was shared because we had been waiting too long for the DPA to be issued by the Health Office. The DPA is a fundamental document for carrying out all activities funded by the BOK...” (EH, 33 years old).

d. BOK Budget Realization

According to Mardiasmo (2009), Realization is the process of making real, manifestation, real implementation. Based on the results of interviews with informants regarding the realization of the BOK budget, the researcher obtained the following answers:

“... not yet, because there are some activities that have not been implemented, such as Early Detection, Prevention and Response to Disease and Handling of Covid-19 and several other activities....” (KW, 46th).

“... Yes, the 2021 BOK budget has not been fully absorbed, such as the Covid-19 Response activities which left a fairly large budget because of the budget refocusing carried out through the PAPBD...” (EH, 33th).

e. Amount of BOK Fund Realization

Based on the results of interviews with informants regarding the amount of BOK budget realization, the researcher obtained the following answers:

“... In 2021, we, the Sirombu Health Center, were only able to absorb a budget of Rp. 779,746,800....” (KW, 46th).

“... The budget absorption of Sirombu Health Center is only Rp. 779,746,800 from Rp. 1,154,781,400 total budget ceiling and still has a remaining budget of Rp. 375,034,600...” (EH, 33th).

Table 3. Budget Report and Realization of BOK Fund Expenditure for Sirombu Health Center, West Nias Regency in 2021

Activity Menu	Budget (Rp)	Realization (Rp)	%	Remnant (Rp)
Decline AKI-AKB	-			
Office supplies	2.899.000	2.899.000	100 %	-
Doubling	2.998.800	2.998.800	100 %	-
Public Service Personnel Services	171.000.000	171.000.000	100 %	-
Healthy Living Community Movement (GERMAS)				
Office supplies	2.480.000	2.480.000	100 %	-
Doubling	3.021.900	3.021.900	100 %	-
Food and Beverage Meetings	45.450.000	45.445.000	99 %	5.000
Public Service Personnel Services	157.650.000	157.650.000	100 %	-

Activity Menu	Budget (Rp)	Realization (Rp)	%	Remnant (Rp)
Early Detection, Prevention and Disease Response Efforts				
Office supplies	8.000.000	7.500.000	93 %	500.000
Doubling	7.962.300	7.462.500	93 %	499.800
Public Service Personnel Services	187.800.000	127.800.000	68 %	60.000.000
Stunting Control				
Office supplies	1.500.000	1.500.000	100 %	-
Doubling	1.499.400	1.499.400	100 %	-
Public Service Personnel Services	28.800.000	28.800.000	100 %	-
Functions of Health Center Management				
Food and Beverage Meetings	11.750.000	11.690.000	99 %	60.000
Public Service Personnel Services	2.250.000	2.250.000	100 %	-
Covid – 19				
Public Service Personnel Services	404.220.000	95.300.000	23 %	308.920.000
Triggering the STBM of Locus Village				
Office supplies	3.999.000	3.499.000	87 %	500.000
Doubling	3.948.000	3.448.200	87 %	499.800
Food and Beverage Meetings	7.803.000	7.803.000	100 %	-
Public Service Personnel Services	51.750.000	47.700.000	92 %	4.050.000
Workforce with Employment Agreements				
Health Worker Services	48.000.000	48.000.000	100 %	-
Total	1.154.781.400	779.746.800	67 %	375.034.600

Based on the review of documents in the Accountability Report and the results of interviews with informants, it is known that the amount of the realization of the Sirombu Health Center BOK budget in 2021 is IDR 779,746,800.

f. BOK Juknis 2021

Based on the results of interviews with informants regarding the conformity of the use of the BOK budget with the 2021 BOK Technical Guidelines, the researcher obtained the following answers:

“...Not yet, because there are several principles in the 2021 BOK Juknis that are not yet appropriate....” (KW, 46th).

“...not yet, in the Minister of Health Regulation No. 12 of 2021 concerning Technical Instructions for the Use of Non-Physical DAK Funds in 2021, there are several principles for the use of BOK Funds, such as the principles of Transparency and Accountability....” (EH, 33th).

Based on the document review conducted by the researcher on the Minister of Health Regulation No. 12 of 2021 concerning Technical Instructions for the Use of Non-Physical DAK Funds in 2021 and the results of interviews with informants, it is known that the use of the Sirombu Health Center BOK budget in 2021 is still not in accordance with the Minister of Health Regulation No. 12 concerning Technical Instructions for the Use of Non-Physical DAK Funds in 2021.

3.2. Discussion on Transparency and Accountability of the Health Operational Assistance (BOK) Budget

a. Transparency

Transparency is openness to plans, actions or implementations and policies taken and the results achieved. Transparency is needed to be implemented in institutions or every public institution that has an interest in many people, it needs to be done as a form of initial supervision of every action that has been or will be taken in the institution. In the Regulation of the Minister of Health of the Republic of Indonesia Number 12 of 2021 concerning Technical Instructions for the Use of Non-Physical Special Allocation Funds in the Health Sector for the 2021 Fiscal Year, it is required that the implementation and management of the BOK Fund must apply one of the principles of good governance, namely transparency and accountability. Transparency of the Health Operational Assistance (BOK) Activity Budget is the openness of the Sirombu Health Center to direct public involvement at the planning stage in submitting activity proposals and delivering information during meetings with all staff. This is because the application of transparency in the management of Health Operational Assistance (BOK) funds is proof of the seriousness of the Sirombu Health Center in carrying out public health activities. Based on the results of interviews with informants, it was found that during the implementation of the Sirombu Health Center Mini Workshop, not all BOK activity information was conveyed to all staff because it took a long time to wait for the issuance of the DPA from the West Nias Regency Health Office which resulted in time constraints while the activity implementation schedule was urgent so that it can be concluded that the management of the Sirombu Health Center BOK Fund was not optimally implemented in accordance with the principles of BOK Fund management in the Regulation of the Minister of Health of the Republic of Indonesia Number 12 of 2021.

b. Accountability

The principle of good governance in the Regulation of the Minister of Health of the Republic of Indonesia Number 12 of 2021, in addition to transparency, is accountability. Accountability is an obligation to report and be responsible for the success or failure of the implementation of an organization's mission in achieving previously determined results, through accountability media that are carried out periodically. Accountability refers to the obligation to be able to realize the entire budget that has been obtained. Accountability for the Health Operational Assistance (BOK) activity budget is a form of accountability of the Sirombu Health Center to the public regarding the management of the Health Operational Assistance (BOK) activity budget that has been implemented by the Sirombu Health Center. This accountability is the ability to utilize or realize the entire budget obtained. Based on a review of the documents in the Accountability Report and the results of interviews with informants, it is known that the amount of realization of the Sirombu Health Center BOK budget in 2021 was IDR 779,746,800 out of 1,154,781,400 or only 67% of the total budget ceiling. This shows that the implementation of the management of the Health Operational Assistance (BOK) budget allocation at the Sirombu Health Center has been carried out well, but the Sirombu Health Center's efforts to maximize the use of its budget have not been maximized.

4. CONCLUSION

Based on the results and discussions, the conclusion of this study is: Sirombu Health Center, West Nias Regency is still not optimal in terms of transparency in the implementation of the 2021 Health Operational Assistance (BOK) budget, where this is due to the lack of direct involvement of the general public at the planning stage in submitting activity proposals and the less than optimal delivery

of information about activities during meetings with all health center staff. In the implementation of the management of the allocation of the 2021 Health Operational Assistance (BOK) budget at the Sirombu Health Center, it has been carried out well but not optimally. In terms of accountability for existing problems, the realization of the budgeted funds is still low. This can be seen in the Accountability Report which still leaves a budget of IDR 375,034,600 or 33% of the total budget ceiling.

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