

Implementation of the Health Operational Assistance Fund (*BOK*) at the Pasundan Community Health Center in Samarinda City

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Abstract

Implementation of Health Operational Assistance Fund (*BOK*) at the Pasundan Health Center, Samarinda City under the guidance of Prof. Dr.H.Masjaya, M.Si as supervisor I and Daryono, M.Si., Ph.D as supervisor II. This study aims to examine the implementation of the Health Operational Assistance Fund (*BOK*) at the Pasundan Health Center in Samarinda City and identify supporting and inhibiting factors in its implementation. The research method uses a descriptive qualitative approach with data collection techniques through interviews, observations, and document analysis. The results of the study show that the implementation of the *BOK* Fund has not been optimal. The budget absorption for the 2021-2024 period did not reach 100% and the implementation of activities is still constrained by administrative aspects, limited human resources, and ineffective reporting and evaluation systems. Supporting factors are in the form of clear regulations and implementation commitments, while inhibiting factors include disbursement delays, coordination that has not been maximized, and high workload. This study emphasizes the need to improve the quality of planning, coordination effectiveness, and strengthening utilization and evaluation to increase the effectiveness of the use of *BOK* Funds in supporting basic health services.

Keywords:

policy implementation, bok funds, health centers, health services, public administration

INTRODUCTION

The state guarantees the right of every citizen to realize a good, healthy and prosperous life in birth and mind for the achievement of the national goal of protecting the entire Indonesian nation and all Indonesian bloodshed to advance the general welfare as mandated by the 1945 Constitution of the Republic of Indonesia (Naftalin & Ayuningtyas, 2020).

Based on Law of the Republic of Indonesia Number 17 of 2023, public health development is an important part of health efforts, creating healthy, productive, and quality human resources (Iwansyah et al., 2019a). To improve the highest degree of public health, health efforts supported by resources and effective management based on the principles of welfare, equity, non-discrimination, participation, and sustainability are needed (Kurniasari, 2022a).

The development of public health is getting better and more open so as to create independence and encourage the development of the national health industry at the regional and global levels and encourage the improvement of safe, quality and affordable health services for the community to improve the quality of life of the community (Din, 2023).

(Sofyana Latif et al., 2023) Law Number 17 of 2023 states that health efforts are all forms of activities or a series of activities that are carried out in an integrated and continuous manner to maintain and improve the degree of public health in the form of promotive, preventive,

curative, and rehabilitative by the central government, local governments and the community, where health services are a series of service activities that are provided directly to a person or community to maintain and improve the degree of public health in the form of promotive, preventive, curative, rehabilitative.

Based on the Regulation of the Minister of Health of the Republic of Indonesia Number 43 of 2019, health development in Indonesia is integrated into the national development agenda which aims to improve the quality of life of the community (Malhotra et al., 2019). The President's vision and mission are realized through the national priority agenda, one of which is the fifth Nawa Cita, which is to improve the quality of life of Indonesian people. To support this achievement, the Ministry of Health initiated the *Indonesia Sehat* program which focuses on improving the degree of public health through the implementation of clean and healthy living behaviors. This program is carried out through a sustainable promotive and preventive approach that includes individual and community health efforts (Dany et al., 2024).

Supported by the Regulation of the Minister of Health Number 11 of 2017 To ensure that the implementation of promotive and preventive programs runs optimally up to the basic service level, the government provides funding support through the Health Operational Assistance Fund (BOK) scheme (Iswanto et al., 2023). These funds are distributed as part of the non-physical Special Allocation Fund (DAK) aimed at improving access and quality of health services in the region. Through BOK, first-level health facilities such as health centers obtain operational financing in organizing public health activities in accordance with national priorities in the health sector (Salsabila et al., 2024a).

Based on the Regulation of the Minister of Health Number 12 of 2023 concerning the management of health operational assistance funds (*BOK*) for community health centers (*Puskesmas*) in local governments, to support the implementation of government priority programs in the health sector to improve access and quality of health services, health operational assistance funds need to be managed in an orderly, efficient, economical, effective, transparent and responsible manner (Aulia et al., 2024a).

The Minister of Health Regulation Number 19 of 2024 states that the Health Operational Assistance Fund (*BOK*) is allocated through a non-physical Special Allocation Fund (*DAK*) that is distributed to local governments (Dini et al., 2025). The allocation of funds is divided into three levels, namely the Provincial Health Office, the Regency/City Health Office, and the health center. The central government, through the Ministry of Health, determines the amount of *BOK* allocation for each region based on the needs and health priorities that have been set. Furthermore, the Head of the Regency/City Health Office determines the distribution of *BOK* funds for health centers in their regions, with the aim of supporting the improvement of access and quality of health services at the level of basic service facilities.

Based on data from Satu Data East Kalimantan, the provincial health recapitulation in 2022 shows that the prevalence of infectious and non-communicable diseases in East Kalimantan is quite high, with essential hypertension and diabetes mellitus as the two most common diseases. This data can be seen in Table 1, which depicts the details of the most diseases in the province of East Kalimantan. In Samarinda City, the provincial capital, the number of public health complaints in 2023 was recorded at 20.96%, with essential hypertension and acute nasopharyngitis dominating as the diseases with the highest number of cases. This indicates the urgency of promotive and preventive programs funded by the Health

Operational Assistance Fund (BOK) to support efforts to improve the quality of health services at health centers.

The Public Health Center Health Operational Assistance Fund, hereinafter referred to as the BOK *Puskesmas* Fund, is an aid fund used for operational expenditure for priority programs for public health efforts. The management of the BOK *Puskesmas* Fund is the entire activity that includes budgeting, implementation, administration, reporting, accountability and supervision of the BOK *Puskesmas* Fund (Noviani & Gani, 2025a).

The management of the BOK *Puskesmas* Fund is carried out through an electronic-based government system in the context of providing regional financial information in accordance with the provisions of laws and regulations (Nuryana et al., 2023). The calculation of the allocation of regional BOK funds takes into account: regional needs; regional financial capabilities; regional performance; and incentives and disincentives.

The realization report is carried out in stages with the following provisions: (a). the realization report on the use of the BOK *Puskesmas* Fund phase 1 (one) is used as the basis for the recommendation for the distribution of phase 2 (two) (b). The report on the realization of the use of the BOK *Puskesmas* Fund up to phase 2 (two) is used as the basis for recommendations for the distribution of stages 3 (three) and (c). The report on the realization of the use of the BOK *Puskesmas* Fund up to phase 3 is used as the basis for recommendations for the distribution of phase 1 (one) for the following year.

Monitoring and evaluation are carried out on: the timeliness of report submission, the completeness of report documents, the realization of budget absorption for each BOK Fund activity, the realization of the implementation of BOK Fund activities (output), the achievement of national priority indicators, problems with the implementation of BOK Funds in the regions and the necessary follow-ups, the impact and benefits of implementation; and other problems faced and necessary follow-ups.

The realization of the use of the Health Operational Assistance Fund (BOK) at the Pasundan Health Center in Samarinda City during the period 2021 to 2024 shows a fluctuating trend. The percentage of budget absorption every year does not reach 100%, with realization achievements ranging from 83% to 95%. Although the budget allocation has increased in 2024 compared to the previous year, the amount of remaining ceiling that is not absorbed has actually increased significantly. This condition reflects the challenges in planning and implementing programs that require in-depth analysis, especially related to management and administrative aspects at the health center level

Obstacles in the implementation of BOK Funds at the health center level are crucial factors that affect the effectiveness of its utilization. Various administrative obstacles such as delays in disbursing funds due to the non-optimal accountability report verification process, as well as limited human resources in financial administration management, often cause the implementation of activities not to run as planned. In addition, the implementation of seasonal programs that have been determined, such as *fogging activities* for dengue fever control, sometimes still have to be realized even though it is not in accordance with regional needs, for example when there are no confirmed cases of dengue. This discrepancy has the potential to cause the use of funds to be suboptimal and less on target. The weak monitoring and evaluation system is also an obstacle in improving the planning cycle and implementation of activities

The implementation of health programs at the health center level requires good management support, especially in the planning aspect (Salsabila et al., 2024b). The *Puskesmas* Level Planning Process (*PTP*) is a strategic stage in arranging activities that are in accordance with local needs, which is outlined in the Activity Proposal Plan (*RUK*). Furthermore, the *RUK* is described as an Activity Implementation Plan (*RPK*) or *Plan of Action (POA)* as a reference for the implementation of activities. The accuracy of budgeting in this planning document is an important indicator of the effectiveness of the management of the health center, the larger the *POA* budget deficit that can be met by the *BOK* Fund, the more appropriate the planning that has been carried out in the *RUK* (Kurniasari, 2022b). This shows the readiness and meticulousness of the health center in identifying activity priorities and managing available resources efficiently.

As an important part of efforts to improve public health, the management of the Health Operational Assistance Fund (*BOK*) at the Pasundan Health Center in Samarinda City must be carried out effectively and efficiently (Aulia et al., 2024b). Although the funds are allocated to support promotive and preventive health activities. Its implementation is often constrained by administrative problems, planning accuracy, and suboptimal supervision. Therefore, it is necessary to conduct a thorough analysis of the implementation of the *BOK* Fund, both in terms of planning, implementation, and the results of activities, to provide recommendations for future program improvements. This research is expected to provide a deeper insight into the obstacles faced and solutions that can be applied in the management of the *BOK* Fund, with the aim of improving the quality of health services in the Pasundan Health Center and the surrounding area (Noviani & Gani, 2025b).

The purpose of the formulation of this research problem is as follows: 1) To find out the implementation of the *BOK* Fund at the Pasundan Health Center in Samarinda City in supporting health programs. 2) To identify supporting and inhibiting factors in the implementation of *BOK* Funds at the Pasundan Health Center (Iwansyah et al., 2019b).

RESEARCH METHODS

Types of Research

As the title of the research "Implementation of Health Operational Assistance Funds (*BOK*) at the Pasundan Health Center in Samarinda City", the method applied was *a qualitative descriptive method* to explain various problems that occur (Kusumastuti & Khoiron, 2019). Descriptive research collected data in words, images, or other forms rather than numbers. Based on this opinion, descriptive research aims to collect information from various sources such as field records, manuscripts, interviews, photographs, videos, official documents, personal archives, and memos, as explained by (Moleong, 2014a). Descriptive research, according to Arikunto (2002) aims to obtain information about the status of a symptom, or the state of symptoms when the research is conducted.

Bogdan explained that qualitative research created descriptive data in the form of written or spoken words, as well as behavioral patterns that have the potential to be studied (Naftalin & Ayuningtyas, 2020). Qualitative research analyzes the field situation to determine the subject and object of the research (Naufal et al., 2022). To ensure that the data and facts to be presented in the research report are correct, this research process will involve interviews, field notes, and documentation collection. In the final report, the view of inductive research will be used with

an emphasis on personal meaning and elaborating.

(Nuryana et al., 2023) Thus, valid data and information are needed to make or create an interpretation that provides a comprehensive picture of the research topic being discussed. Therefore, to provide a comprehensive overview of the "Implementation of Health Operational Assistance (*BOK*) Funds at the Pasundan Health Center of Samarinda City" valid and interpretable data and information are needed.

Data Collection Techniques

The researcher implemented several techniques in the process of obtaining data and information in the field, namely:

1. Literature Research

The method includes searching and utilizing library resources and related literature. Researchers review literature that includes concepts and theories related to research subjects, such as academic books, reports, and other publications. The aim of this method is to build a solid theoretical foundation and deepen understanding of the issue being studied, which will be the basis for qualitative research involving observation and interviews.

2. Field Research: This method includes a variety of key techniques in data collection:

a. Observations

The researcher conducts direct observations on the research subjects to obtain empirical data about the phenomenon being studied. Through observation, researchers can access information that is not available through other techniques.

b. Interview

The researcher conducted interviews with informants to obtain more detailed and specific information related to the research topic. These interviews are important to get perspective and information directly from relevant sources.

c. Documentation

This technique uses data collection from documentation sources such as images, photographs, maps, graphs, organizational structures, and historical archives. The documentation provides supporting evidence that corroborates data from observations and interviews, and is useful for more in-depth analysis.

The simultaneous use of these data collection techniques allows researchers to gain a comprehensive and valid understanding of the research topic, which facilitates in-depth analysis and the formation of conclusions based on complete data.

Data Analysis Techniques

Data analysis is a systematic process designed to organize data into patterns, categories, and basic explanatory units to gain a deeper understanding. (Moleong, 2014b) states that this process includes organizing the data that has been collected, dividing it into relevant units, and drafting patterns of the units. Data analysis also involves the synthesis of information to determine and select significant data, as well as formulate conclusions that can be conveyed.

Basically, data analysis includes the stages of data collection, sorting, classification, and indexation. This process requires giving meaning to data categories, finding patterns and relationships, and extracting insights from existing data. In the context of descriptive research, analysis is carried out qualitatively with a focus on understanding and interpreting data.

Descriptive research aims to explain field phenomena, especially those related to the problem being studied. To meet this need, researchers simplified the data they obtained into an

easy-to-read and understandable format. Interpretation, is basically a method of research used to find solutions to a problem that has been formulated.

The data analysis in this study uses an interactive model described by Miles, Huberman, and Saldana (2014) which is qualitative descriptive data. The analysis is outlined in the following sections:

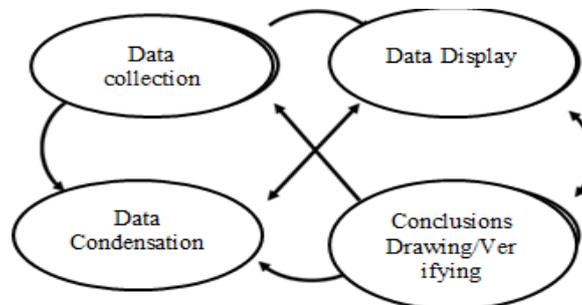


Figure 1 Qualitative Data Analysis Model
Source: Miles and Saldana, 2014

Collecting data

Data collection is a crucial stage in research that involves the use of various pre-planned methods, such as interviews, documentation, and observation. Researchers can conduct data analysis simultaneously with the collection process, based on information obtained from the field.

1. Data display

Data Display In the form of a brief description, the relationship between categories to facilitate and plan the next work based on what has been understood or can also be called the unification of information obtained from the research by in-depth analysis (interview data is analyzed in depth)

2. Conclusion drawing

"Drawing conclusions is the third step that includes a simplified meaning". In the testing process, the research patterns are recorded by logical and methodological methods this configuration facilitates the prediction of causal relationships through empirical principles. To guarantee that the presentation of data is in accordance with the purpose of the research, the data is presented with a simple, comprehensive, and integrative description.

3. Data Condensation

Data condensation refers to the process of selecting, simplifying, abstracting, and/or transforming data that approximates the entire part of written field notes, interview transcripts, documents and other empirical materials. At this stage, the researcher collects the interview data that has been carried out so that the data obtained can be focused according to the level of need in the research. Conduct interviews to obtain data relevant to the research topic

Tentative conclusions were validated by reviewing records that had been written during the field research. An evaluation of the role of informants was also carried out to check the truth, relevance, and strength of meaning obtained from field data. Conclusions are drawn, particularly when the data consistently show recurring themes. The process of drawing tentative conclusions aims to ensure that the researcher is objective and neutral towards the information obtained during the research.

RESULTS AND DISCUSSION

Implementation of *BOK* funds

The mini workshop, commonly abbreviated as lokmin or minlok, is a routine meeting of the health center that functions to plan activities for the following month according to the annual *POA* and also functions to evaluate the scope of the results of the activities that have been carried out. This mini workshop is part of the management of the health center that existed long before the existence of *BOK* funds so that it has become a routine of the health center every month. The existence of the *BOK* program is to finance the implementation of a more planned, effective and efficient lokmin.

Based on the results of an interview with the informant in charge of the SME Program (Public Health Efforts), Mrs. MIH (August 6, 2025) said that

The first mini workshop (Lokmin), the participants are as usual program managers, then those who are invited are the officials, after that we evaluate the achievements of the previous year's activities, then after that it is analyzed and problem solving is made in the form of activities in the annual POA, actually in the form of proposals then later the planner will discuss what needs to be prioritized first and make an RPK (Activity Implementation Plan) that is the POA for 2024. All programs can be allocated funds, but priority is still given to essential community activity programs.

The information obtained was the first mini workshop (Lokmin), the participants were as usual program managers at the health center. Then, the official is invited, after that we evaluate the achievements of the previous year's activities, then after that it is analyzed and problem solving is made which is outlined in the form of activities in the annual *POA*.

Actually, in the form of a proposal, the planner will discuss what needs to be prioritized first and make an *RPK* (Activity Implementation Plan) that is the *POA* for 2024, all programs can be allocated funds, but essential community activity programs are still prioritized.

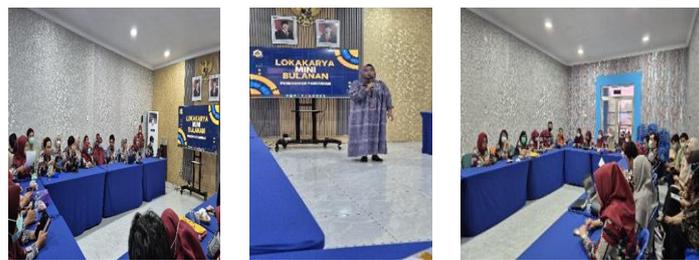


Figure 2. A mini-workshop of the Pasundan Health Center
Source: processed by the author

Based on the results of an interview with the informant in charge of the SME Program (Public Health Efforts), Mrs. MIH (August 6, 2025) said that:

So if it is cross-sectoral, sub-district heads, village heads, community leaders, including cross-sectors from education, we socialize the planned activities and activities that have been carried out, such as the selection of school children, so that they are coordinated to the principal, so that the coordination of the implementation of activities that need support from across sectors including family planning, the result is in the form of recommendations from the relevant agencies.

And report on the results of activities (minutes of the meeting). It is known that the implementation of cross-sector mini-workshops was attended by sub-district heads, sub-district staff, village heads, heads of health centers, activity implementers, health center staff, village midwives, and pustu officers in the work area of the health center. The meeting began with a direction from the sub-district head who conveyed some information, related to health service activities in the sub-district followed by the presentation of the results of the coverage of each program activity by the head of the Puskesmas and discussions related to the results achieved and obstacles in the implementation of health activities in the sub-district that require support from across sectors, community leaders who are outlined in the form of agreements so that the implementation of activities runs smoothly, for example agreement not to give marriage permits to prospective brides who have not been immunized by TT.

When compared to the existing guidelines for organizing mini workshops, it can be said that the cross-sector mini workshops carried out at the Puskesmas have been held in accordance with the provisions of this implementation workshop related to the composition of participants, the person in charge of implementation, and the discussion agenda. So it can be concluded that the implementation of the mini-month workshop has been in accordance with existing guidelines and has obtained results in the form of cross-sector and community agreements to facilitate the implementation of activities.

However, when viewed from the frequency of its implementation, the cross-sector mini-workshop is not fully held 4 (four) times a year at the Pasundan health center, the cross-sector lokmin is only held once.

Based on the results of an interview with the informant in charge of the SME program, Mrs. MIH (interview August 6, 2025) said that:

The cross-sector lokmin is held 4 times (quarterly) a year but for this year it is only held once which follows from the sub-district and from the sub-district, sub-district family planning, cadres, community leaders, with related program managers, village midwives, PKK, from the health center present the scope of the program per village, so they can also offer solutions in the form of activities, So in collaboration with related sectors in the implementation of activities, there are some outlined in the monthly POA that are considered priorities because they are, even though for example a proposal but we still consider funds and then problems that really must be prioritized first.

The holding of a cross-sector mini-workshop at the Pasundan health center that has only been held once is due to the fact that only one quarter has passed, unlike the monthly lokmin which must be carried out every month.

From these results, it can be concluded that the implementation of monthly lokmin and cross-sector lokmin has been carried out in accordance with the guidelines for the implementation of lokmin at the health center. Regarding the implementation process and the mobilization of the leadership process for existing resources, procedures, and capabilities, it has been carried out by directing, and motivating to be able to overcome the obstacles encountered in line with the implementation of the *BOK* program.

Overcoming the Shortage of Human Resources in *BOK* Implementation

In overcoming the shortage of human resources in the implementation of health operational assistance funds (BOK), there are a number of things that have been done, including:

The Head of the Pasundan Health Center, Mrs. AL (interview August 6, 2025) said that: *I have proposed administrative personnel in the implementation of administration and staffing as stated in the proposal for health workers through the recruitment of PPPK through the Samarinda City Health Office.*

The head of the Pasundan health center in Samarinda city has proposed human resources for additional employees, both civil servants who have transferred duties and the appointment of contract employees (PPPK) in accordance with the applicable rules through the coordination of the Samarinda city personnel agency. stated by the personnel management department are as follows:

We have proposed through the Health Sector of PSDM and the Personnel Agency, proposals about the formation of employees needed by the Pasundan Health Center, so that the existing personnel needs can be met.

From the explanation of the personnel section that it has entered a proposal through an application carried out online through the Samarinda city regional personnel agency.

Supporting and Inhibiting Factors for BOK Implementation

Supporting Factors

The Health Operational Assistance Fund (BOK) of the health center is an aid fund used for operational expenditure for priority programs for public health efforts.

Public health efforts (SMEs) are health services aimed at groups and communities and their environment by prioritizing health services that are promotive and preventive.

A community health center (Puskesmas) is a health service facility that organizes public health efforts and first-level individual health efforts by making more promotional and preventive efforts in their work areas.

Supporting factors that encourage the implementation of health operational assistance (BOK) require cooperation between government apparatus and the community

Supporting factors for the implementation of Health Operational Assistance (BOK) funds are very important so that the funds can be used effectively and on target.

Some of the supporting factors in the implementation of BOK funds at the Pasundan Health Center in Samarinda City are as follows:

1. Clear and Unified Policy

There are clear regulations and technical instructions from the central and regional governments regarding the use and reporting of BOK funds. In the opinion of the BOK Fund Manager, Mrs. NL (interview August 6, 2025) said that:

The implementation of BOK funds clearly refers to the Indonesian Minister of Health Regulation Number 32 of 2023 concerning technical guidelines for the use of non-physical general allocation funds in the health sector, which is the basis for implementing

Explanation of the implementation of BOK funds clearly refers to the Regulation of the Minister of Health of the Republic of Indonesia Number 32 of 2023 concerning technical guidelines for the use of non-physical general allocation funds in the health sector, is the basis for implementation, it is clear that it has been implemented in accordance with existing rules, the implementation of the program will be directed in accordance with the health operational assistance funds that have been determined.

According to the holder of the UKS Activity program, Mrs. HM (Interview August 8, 2025) said that

Support from the Leadership of the Health Center and from the Health Office in implementing the UKS program is full support so that it runs smoothly, as well as integrated support from the Samarinda City Education Office, so that the goals and targets that have been determined can be achieved.

Explanation of the school health business (UKS) program holder Support from the Leadership of the Puskesmas and from the Health Office in implementing the UKS program full support so that it runs smoothly and is integrated with support from the Samarinda City Education Office, so that the goals and targets that have been determined can be achieved.

2. Commitment and Support from the leadership and the Regional Government.

The support from the Leadership of the Puskesmas and the Samarinda city health office and regional heads has a great influence on the smooth distribution and utilization of health operational assistance (BOK) funds.

According to the Person in Charge (PJ) of the public health business (UKM), Mrs. MIH (Interview August 6, 2025) said that:

The commitment to support in the implementation of the BOK Fund from the leadership of the Pasundan Health Center, from the Samarinda City Health Office and the Samarinda city government in public health efforts in the implementation of the program is always cross-sectoral cooperation supported by Samarinda Ulu District, especially Java Village and Telok Lerong Ilir Village which are its work areas.

Thanks to the support of all government sectors, health cadres who support health workers in their activity programs in an effort to improve public health.

From the explanation of the person in charge of the public health effort program (UKM) The commitment to support in the implementation of the BOK Fund from the leadership of the Pasundan Health Center, the Samarinda City Health Office and the Samarinda City Government in public health efforts in the implementation of the program is always cross-sector cooperation supported by Samarinda Ulu District, especially Java Village and Telok Lerong Ilir Village which are its work areas.

It can be seen thanks to the support of all government sectors and health cadres who support health workers in their activity programs in an effort to improve public health.

Stated by the holder of the Immunization Program, Mrs. RH (interview, August 7, 2025) said that:

Based on the target that has been set by the Samarinda City Health Office, it is a target that must be achieved together with the sub-district apparatus (cross-sector meeting) to carry out a Joint Movement for the implementation of immunization so that babies, toddlers and pregnant women get the immunization that has been scheduled,

Data from RT, Urban Villages is a target that will be implemented in the community with the support of health cadres (Posyandu) this real support in the implementation of the immunization program.

Informants who hold this immunization can carry out activities funded by Health Operational Assistance (BOK) based on the target that has been set by the Samarinda City Health Office, which is a target that must be achieved together with the sub-district apparatus (cross-sector meetings) carrying out a Joint Movement for the implementation of immunization so that babies, toddlers and pregnant women get the immunizations that have been scheduled,

Data support from the head of RT, Village officers are targets in their work areas,

especially data on babies and toddlers that will be carried out in the community and the support of health cadres (Posyandu) is real support in the implementation of the immunization program.

3. Community Participation

Community involvement (Health Cadres) in the implementation of health activities can increase the effectiveness of programs funded by Health Operational Assistance (BOK).

As for the Disease Eradication Program Activities, Mr. MR (interview August 7, 2025) said that:

Dengue fever (dengue hemorrhagic fever) is a disease outbreak that often comes in the rainy season caused by dengue mosquitoes (dengue fever), at the time of an outbreak fogging / mosquito spraying is carried out, the community, especially the head of RT and Health cadres whose residents have reports of dengue fever outbreaks Together we work together to clean the environment, especially where there are puddles of water that can live larvae. Together with the community, we can overcome the outbreak

From the explanation of the disease eradication program (P2P) holder, dengue fever (dengue hemorrhagic fever) is a disease outbreak that often comes in the rainy season caused by dengue mosquitoes (dengue fever), at the time of an outbreak fogging / mosquito spraying is carried out.

The community, especially the head of RT and Health cadres whose residents have reports of dengue fever outbreaks, together work together to clean the environment, especially where there is standing water that can live larvae. Together with the community, we can overcome the outbreak.

This is a tangible form of community support for health workers in carrying out activities to improve the health status in the community.

According to the holder of the sports Health Activities program, Mr. SA (Interview, August 8, 2025) said that:

Sports activities for the elderly are carried out every Friday morning, receiving support from the elderly by participating in joint sports.

The spirit of health cadres so that the elderly stay healthy is the support of the Puskesmas Leadership by providing facilities and infrastructure for healthy gymnastics activities.

The support of health cadres and RT and government officials (sub-districts and sub-districts) who encourage the elderly to participate in gymnastics to be healthy is one of the efforts of the GERMAS (Healthy Living Community Movement) program

Based on the explanation of the health program holder, sports activities for the elderly are carried out every Friday morning, receiving support from the elderly by participating in sports together.

The spirit of health cadres so that the elderly stay healthy is the support of the Puskesmas Leadership by providing facilities and infrastructure for healthy gymnastics activities.

The support of health cadres and RT and government officials (urban villages and sub-districts) who encourage the elderly to participate in gymnastics to be healthy is one of the efforts of the GERMAS (Healthy Living Community Movement) program.



Figure 3. Sports Health Program
Source: processed by the author

4. Availability of Supporting Facilities and Infrastructure

The availability of facilities such as *transportation, communication tools, and information technology affects the smooth implementation of activities in the field.*

The Informant in Charge (PJ) of Public Health Business, Mrs. MIH (Interview August 6, 2025) said that:

The support of facilities and infrastructure in the implementation of the public health effort program is very helpful in achieving the targets that have been set by the Samarinda City Health Office.

Support for Puskesmas facilities and infrastructure includes: Puskesmas meeting room where meetings are held in preparation for activities in the field, ambulances that are ready to deliver to the place of activity and two-wheeled facilities that are ready to support activities.

Based on the explanation from the person in charge of public health efforts (*UKM*), the support of facilities and infrastructure in the implementation of the public health effort program is very helpful in achieving the targets set by the Samarinda City Health Office.

Support for the facilities and infrastructure of the Pasunmas Health Center and the facilities it owns such as the Puskesmas meeting room where meetings are held in preparation for activities in the field, ambulances that are ready to deliver to the place of activity and two-wheeled facilities that are ready to support activities.

The same thing with the holder of the nutrition program, Mrs. HT (Interview, August 6, 2025) said that:

In distributing the food ingredients provided by the Samarinda City Health Office (third party) which are delivered to the Pasundan Health Center, our task is to deliver the food ingredients that will be cooked by health cadres at the posyandu in the facilitation of ambulance and motorcycle facilities that are ready to deliver according to the predetermined place

From the explanation of the Pasundan Health Center nutrition program holder, in distributing food items provided by the Samarinda City Health Office (third party) which were delivered to the Pasundan Health Center,

With the support of facilities and infrastructure, it is easy to deliver food items that will be cooked, health cadres at the posyandu are facilitated by ambulance cars and motorcycles that are ready to deliver according to the predetermined place

Inhibiting Factors

The Public Health Development Program, which is a Minimum Service Standard (*SPM*) assisted through Health Operational Assistance (*BOK*) funds, is often faced with various

obstacles that affect its success.

Some of the factors hindering the implementation of Health Operational Assistance (*BOK*) funds at health centers:

1. Lack of Understanding of the Basics (Technical Instructions)

There are still officers in the field who do not fully understand the technical instructions for the use of Health Operational Assistance (*BOK*) funds, so that their use is not optimal in its implementation.

As stated by the holder of the mental health program, Mrs. EJM (interview, August 7, 2025) said that:

I don't understand the technical instructions (Juknis) maybe I'm old (about to retire), this sometimes makes me troublesome in making reports and SPJ activities, often asking for help from colleagues who carry it out. This is also the frequent delay in generating activity reports.

From the informants, the researcher still found that there are health workers who do not understand the technical instructions (*juknis*) who do not understand the technical instructions (*Juknis*), this is a concern so that all health center officers can understand the technical instructions so that they can be carried out in accordance with the set targets.

Informant of the HIV, Aids and Family Planning (*KB*) activity program, Mrs. RAP (interview, August 7, 2025) said that

The technical instructions given, sometimes I don't understand it, it's just a habit in making reports and SPJ, because I am assigned to the Pusban (Auxiliary Health Center), It made me not understand the technical instructions (Juknis) but thanks to the help of colleagues I was slowly able to make reports and SPJ activities.

Explanation The holder of this activity program, feels that the technical instructions given feel that he does not understand it, only doing the habit of making reports and Letters of Accountability (*SPJ*).

Actually, not understanding technical instructions (*Juknis*) can be helped to learn with colleagues who already understand slowly will be able to make reports and *SPJ* activities.

2. Limited Human Resources Capacity

Human Resources (*HR*) at the Pasundan health center have a background in health sciences and there are still fewer employees and have adequate financial management and reporting skills.

The *BOK* Fund Management Informant, Mrs. NL (interview August 6, 2025) said that:

My main task at the dental polyclinic is to help the dentist on duty, I am the additional task of managing the BOK fund in carrying out activities that often have difficulties in collecting reports from the holders of BOK-funded programs, to make SPJ financial disbursement, I propose to add administrative personnel in its implementation.

From the explanation, the *BOK* Fund Manager said that among the main tasks at the dental polyclinic that daily serves patients with dental complaints is the additional task of managing the health operational assistance fund (*BOK*) in carrying out activities

Sometimes I have difficulty in collecting reports from the holders of *BOK*-funded programs, to make *SPJ* financial disbursement, I propose to add administrative personnel in its implementation.

The informant in charge of the Infectious Disease Eradication Program (*P2P*), Mr. IA (interview, August 6, 2025) said that:

I got an assignment at the Infectious Poly which has many patients every day, I got the task of eradicating infectious diseases (P2P), sometimes I am overwhelmed / there is too much to be done, there should be additional health workers who help my activity program in making activity reports and SPJ activities so that they can be carried out on time.

Explanation of the holder of the Infectious Disease Eradication Program, getting an assignment at the Infectious Poly where there are many patients every day, getting an additional task of eradicating infectious diseases (P2P), sometimes experiencing difficulties (overwhelmed) feeling that there is a lot to be done, proposing that there be additional health workers who help the activity program in making activity reports and accountability letters (SPJ) of activities

3. Complicated Administrative Process

The existing administrative process is poorly understood, which seems slow and complicated in the disbursement and implementation of programs funded by the BOK.

The informant who holds the worm program, Mrs. IS (interview, August 8, 2025) said that:

I was assigned to a laboratory that required a special examination of laboratory results according to the standards set, I got a worm program that sometimes had difficulties in making reports and SPJ responsibility, which felt a bit complicated in its implementation.

From the explanation of the worm program holder, the main task in the laboratory section that requires to specifically that the examination of laboratory results according to the standard is determined, by getting the worm program, which feels that there are difficulties in making reports and SPJ responsibility, which feels a bit complicated in its implementation.

The informant in charge of the mental health activity program, Mrs. EJM (interview, August 7, 2025) said that;

The main task at the public polyclinic that receives patient visits every day is quite a lot, I am assigned as a mental health program holder, I am close to retirement I consider the reports and SPJ to be complicated, often make me dizzy, often get the help of other colleagues, reports and SPJ can be completed even though it is often late.

Explanation of the holder of the Mental Health Activity Program (Keswa), has the main task in the public polyclinic which receives quite a lot of patient visits every day, and gets a task as a mental health program holder.

Finding it difficult to consider the reports and SPJs to be complicated often makes me dizzy, often getting help from other colleagues.

4. Late Distribution of Funds

Untimely distribution of funds hinders the implementation of programs that should have been planned according to schedule.

The informant of the Health Operational Assistance (BOK) fund manager, Mrs. NL (interview, August 6, 2025) said that

Often reports from program holders are often late and the SPJ is also late, making the distribution of BOK funds delayed, in addition to verification from the Health Office, sometimes delaying the outgoing funds used to support Community Health Efforts (UKM) programs.

Explanation of the manager of the health operational assistance fund (BOK) Often reports from program holders are often late and the SPJ is also late, making the distribution of BOK funds delayed, in addition to verification from the Health Office, sometimes delays in the

outflow of funds used to support Public Health Efforts (*UKM*) programs.

Policies have been communicated clearly and consistently, but if the implementer lacks the resources to implement, then the implementation will not be effective. These resources can be in the form of human resources, such as implementer competencies and financial resources.

Resources are one of the important factors in the implementation of public policies. The success of implementation is highly dependent on the availability of adequate resources.

Human Resources (HR) is one of the elements in management which is a key factor in the organization. Humans are the driving force of the organization in achieving the goals and objectives set so that without humans organizational activities cannot take place. Humans contribute to the survival and productivity of an organization.

The duties and responsibilities of the *BOK* manager at the Puskesmas consist of the head of the puskesmas as technical responsibility for the implementation of activities and the treasurer as the financial manager.

In the activity manager of the *BOK* Fund, it has collected a Letter of Accountability (SPJ) as a result of the activities of friends in the field starting from assignment letters, report results, activities, *transportation* distribution ,

Regarding the availability of human resources (HR) who are appointed as *BOK* managers are people who have abilities and skills and can be trusted in financial management by being marked by the issuance of a decree (SK) of the Head of the Samarinda City Health Office based on a proposal letter from the Health Center

Fund management is one of the elements of the program that cannot be ignored because the program will not be able to be carried out without costs to be able to achieve the goals that have been set. The availability of funds that is smooth and in accordance with needs greatly determines the smooth implementation of activities, regarding funds.

Although funds are already available in the state treasury, the mechanism of payment of funds and the obstacles to the disbursement process also determine the availability of funds to be used to finance the implementation of Health Operational Assistance (*BOK*) activities. *BOK* fund payment mechanism, Payment is carried out by first entering accountability then the funds can be disbursed. However, this mechanism turned out to be an obstacle in the implementation of the program.

The implementation of the program uses its own costs for *transportation* to the field, the funds will be disbursed, the funds will be replaced, so the term is a substitute for transportation but it is not discussed so, it is still the *cost of transportation*, for the internal health center, the funds will be disbursed, and then the funds will be paid, but for people from outside, like yesterday, when it crossed sectors, it was blocked first, this is also an obstacle to find a solution, but as long as the administration is complete, it will definitely be paid.

The activity was carried out to include an accountability report first, making the puskesmas must prepare a bailout fund in advance for the completion of the accountability report for activities that involve parties outside the puskesmas agency such as the implementation of cross-sector mini workshops and cadre *transportation*, while for activities that are transportation payments For the health center officers themselves, they are only paid after the funds are disbursed.

Another obstacle encountered was the delay in entering the completeness of accountability reports such as assignment letters and activity results reports, from program implementers to

health center financial managers. The realization of funds is influenced by program managers who are slow to work on activities that have been included in the *POA*, due to the large workload and human resources themselves who are not dexterous in making reports.

The source of funds for the implementation of the *BOK* program is in accordance with the technical instructions which are marked by the issuance of a budget allocation decree per Puskesmas. Although in terms of the availability of funds, generally health centers still encounter obstacles in the delay in the disbursement process due to incompleteness of accountability reports and delays in the entry of complete accountability reports.

The implementation of *BOK* funds is carried out by all parties in the organization and the process of motivating all parties so that all parties can carry out their responsibilities with full awareness and high productivity. A program as a continuation of a policy, is always intended to achieve a certain goal. In order to realize the achievement of this goal, a series of activities are needed. The operationalization of program activities to achieve a certain goal is called implementation. Regarding the implementation of the *BOK* program, the implementation process and movement can be seen from the implementation of the mini puskesmas workshop.

The mini workshop is a routine meeting of the health center that functions to plan activities for the next month according to the annual *POA* and also functions to evaluate the scope of the results of the activities that have been implemented. This mini workshop is part of the management of the health center that existed long before the existence of *BOK* funds so that it has become a routine of the health center every month. The existence of the *BOK* program is to finance the implementation of lokmin requirements that are more planned, effective and efficient.

The first mini workshop (Lokmin), the participants as usual are the managers of programs at the health center, then the invited ones are the officials, after that we evaluate the achievements of the previous year's activities, then after that we analyze and make problem solving in the form of activities in the annual *POA*.

With the implementation of monthly lokmin in accordance with the guidebook for the implementation of a good lokmin, it can be a supervisory material for the head of the Puskesmas because through the meeting it will be able to find out the obstacles that arise in the implementation of activities, either in the form of insufficient coordination between staff or obstacles in making accountability reports so that the head of the Puskesmas as the person in charge of activities at the Puskesmas will provide motivation to mobilize the staff so that The implementation of the *BOK* program can run smoothly.

In addition to the implementation of monthly mini workshops, cross-sector mini workshops have also been held at the Puskesmas involving sectors related to the implementation of activities at the village level.

The implementation of the cross-sector mini-workshop was attended by sub-district heads, sub-district staff, village heads, heads of health centers, activity implementers, health center staff, village midwives, and pustu officers in the work area of the health center. The meeting began with a direction from the sub-district head who conveyed some information, related to health service activities in the sub-district followed by the presentation of the results of the coverage of each program activity by the head of the Puskesmas and discussions related to the results achieved and obstacles in the implementation of health activities in the sub-district that require support from across sectors, community leaders who are outlined in the form of

agreements so that the implementation of activities runs smoothly, for example agreement not to give marriage permits to prospective brides who have not been immunized by *TT*.

When compared to the existing guidelines for organizing mini workshops, it can be said that the cross-sector mini workshops carried out at the Puskesmas have been held in accordance with the provisions of this implementation workshop related to the composition of participants, the person in charge of implementation, and the discussion agenda. So it can be concluded that the implementation of the mini-month workshop has been in accordance with existing guidelines and has obtained results in the form of cross-sector and community agreements to facilitate the implementation of activities. The frequency of implementation, the cross-sector mini workshop is not fully held 4 (four) times a year at the Pasundan health center, the cross-sector lokmin is only held once.

The implementation of monthly lokmin and cross-sector lokmin has been carried out in accordance with the guidelines for the implementation of lokmin at health centers. Regarding the implementation process and the movement of the leadership process for existing resources, procedures, and capabilities, it has been carried out by directing, and motivating to be able to overcome the obstacles encountered in line with the implementation of the BOK program.

In overcoming the shortage of human resources in the implementation of health operational assistance (*BOK*) funds, the Head of the Pasundan health center in Samarinda city has proposed human resources to add employees, both civil servants who have transferred duties and the appointment of contract employees (*PPPK*) in accordance with the applicable rules through the Coordination of the Samarinda City Civil Service Agency,

Supporting and Inhibiting Factors

In the discussion of the implementation of health operational assistance (*BOK*) funds at the Pasundan Health Center in Samarinda city, from interviews, there are several supporting factors and inhibiting factors in its implementation, including:

Supporting Factors

The Health Operational Assistance Fund (*BOK*) of the health center is an aid fund used for operational expenditure for priority programs for public health efforts.

Public health efforts (*SMEs*) are health services aimed at groups and communities and their environment by prioritizing health services that are promotive and preventive.

A community health center (Puskesmas) is a health service facility that organizes public health efforts and first-level individual health efforts by making more promotional and preventive efforts in their work areas.

The supporting factors that encourage the implementation of health operational assistance (*BOK*) require cooperation between government apparatus and the community. Supporting factors for the implementation of Health Operational Assistance (*BOK*) funds are very important so that the funds can be used effectively and on target.

Some of the supporting factors in the implementation of *BOK* funds at the Pasundan Health Center in Samarinda City are as follows:

1. Clear and Unified Policy

There are clear regulations and technical instructions from the central and regional governments regarding the use and reporting of *BOK* funds. The implementation of *BOK* funds clearly refers to the Regulation of the Minister of Health of the Republic of Indonesia Number 32 of 2023 concerning technical instructions for the use of non-physical general allocation

funds in the health sector, which is the basis for implementing, clearly implementing in accordance with existing rules, the implementation of the program will be directed in accordance with the health operational assistance funds that have been determined.

Support from the Leadership of the Health Center and from the Health Office in implementing the program is fully supported so that it runs smoothly and integrated so that the goals and targets that have been determined can be achieved.

2. Commitment and Support from Leaders and Local Governments

The support from the Leadership of the Puskesmas and the Samarinda city health office and regional heads has a great influence on the smooth distribution and utilization of health operational assistance (*BOK*) funds.

The commitment to support the implementation of the *BOK* Fund from the leadership of the Pasundan Health Center, the Samarinda City Health Office and the Samarinda City Government in public health efforts in the implementation of the program is always cross-sectoral cooperation in support of Samarinda Ulu District, especially Java Village and Telok Lerong Ilir Village which are its work areas. the support of all government sectors and health cadres who support health workers in their activity programs in an effort to improve public health.

activities funded by health operational assistance (*BOK*) based on the targets that have been set by the Samarinda City Health Office are targets that must be achieved with the sub-district apparatus (cross-sector meetings), data support from the head of RT, Village officers are targets in their work areas, especially data on babies and toddlers that will be carried out in the community and the support of health cadres (*Posyandu*) is real support.

3. Community Participation

Community involvement (Health Cadres) in the implementation of health activities can increase the effectiveness of programs funded by health operational assistance (*BOK*).

The community can be seen from the head of RT and Health cadres whose residents have reports of dengue fever outbreaks Together with mutual cooperation to clean the environment, especially where there is puddles of water that can live larvae. Together with the community, we can overcome the outbreak. This is a tangible form of community support for health workers in carrying out activities to improve the health status in the community.

The support of health cadres and RTs and government officials (urban villages and sub-districts) who advocate to participate in the activity program to be healthy is one of the efforts of the GERMAS (Healthy Living Community Movement) program.

4. Availability of Supporting Facilities and Infrastructure

The availability of facilities such as transportation, communication tools, and information technology affects the smooth implementation of activities in the field. The support of facilities and infrastructure in the implementation of the public health effort program is very helpful in achieving the targets that have been set by the Samarinda City Health Office.

Support for facilities and infrastructure of the Pasundan Health Center such as the Puskesmas meeting room where meetings are held in preparation for activities in the field, *ambulances* that are ready to deliver to the place of activity and two-wheeled facilities that are ready to support activities.

Inhibiting Factors

In the implementation of the Public Health Development Program, which is a minimum

service standard (*SPM*) assisted through health operational assistance (*BOK*) funds, it is often faced with various obstacles that affect its success.

Some of the factors hindering the implementation of Health Operational Assistance (*BOK*) funds at health centers:

1. Lack of Understanding of the Basics (Technical Instructions)

There are still officers in the field who do not fully understand the technical instructions for the use of health operational assistance (*BOK*) funds, so that their use is not optimal in its implementation.

The existence of health workers who do not understand the technical instructions (*juknis*) who do not understand the technical instructions (*Juknis*) is a common concern, so that all health center officers try to understand the technical instructions so that they can be carried out in accordance with the targets that have been set.

2. Limited Human Resources Capacity

Limited Human Resources (*HR*) at the Pasundan Health Center generally have a background in health sciences, there are still fewer employees and have financial management and reporting administration skills.

That among the main tasks at the poly that daily serves patients with dental complaints is the additional task of managing the health operational assistance fund (*BOK*) in carrying out activities

Sometimes it has difficulties in collecting reports from holders of programs funded by *BOK*, to make *SPJ* financial disbursement, for which it is necessary to add administrative personnel in its implementation.

3. Complicated Administrative Process

The existing administrative process is poorly understood, which seems slow and complicated in the disbursement and implementation of programs funded by the *BOK*. From the results in the field, researchers see that sometimes they have difficulties in making reports and *SPJ* thinks that the administrative process is complicated, there is a need for financial administration training in facilitating reporting and *SPJ* activities.

4. Late Distribution of Funds.

Untimely distribution of funds hinders the implementation of programs that should have been planned according to schedule. Managers of health operational assistance funds (*BOK*) Often reports from program holders are often late and the *SPJ* is also late, making the distribution of *BOK* funds delayed, in addition to verification from the Health Office, sometimes delayed, hindering the outflow of funds used to support Public Health Efforts (*UKM*) programs.

CONCLUSION

From the discussion of the results of the research that has been presented, in the implementation of *BOK* funds at the Pasundan Health Center in Samarinda City, it can be concluded that: 1) With good communication, the success of the implementation of *BOK* funds which is the goal and target of the policy must be conveyed to the target group, so that there will be no distortion of the program, especially the activity report and the letter of accountability (*SPJ*) of the activities. 2) Human Resources (*HR*) support, facilities and infrastructure resources and operational funds for officers (*field transportation*) to carry out

the implementation of BOK funds are part of the success of the activity. 3) Disposition is the disposition and characteristics possessed by the implementer, such as commitment, honesty, and democratic nature. If the implementer has a good disposition, then the implementer can carry out the policy well. 4) Bureaucratic structure is a part of the government or implementing institution is regulated, including a coordination system, division of duties, chain of command, and work procedures. The bureaucratic structure must be efficient enough, clear, and support implementation so that policies can be implemented properly. steps to determine, classify and regulate various activities, establish main tasks and authorities, and delegation of authority by the chief of staff in order to achieve organizational goals.

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