PROCEEDINGS THE 5th INTERNATIONAL CONFERENCE ON ECONOMICS, BUSINESS, AND MANAGEMENT RESEARCH (ICEBMR)
"Digital Economy, Human Dignity, and Inclusive Transformation in Asia"
https://econference.usd.ac.id/index.php/ICEBMR | ISSN: 3032-596X | Vol 5, 2026

BUDGET ABSORPTION OF THE HEALTH OPERATIONAL ASSISTANCE FUND (BOK) AND ITS IMPLEMENTATION PROBLEMS IN PRIMARY HEALTH CARE SERVICES (A STUDY AT UPTD PUSKESMAS SINDANG, INDRAMAYU REGENCY, 2021-2025)

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DOI: https://doi.org/10.24071/icebmr.v5i1.383

Abstract
This study analyzes budget absorption of the Health Operational Assistance Fund (BOK) and its implementation problems in primary health care services at UPTD Puskesmas Sindang, Indramayu Regency. It is motivated by the low and fluctuating BOK budget absorption at Puskesmas Sindang during 2021-2025, which still leaves a considerable gap between the allocated budget ceiling and its realization. This research employs a qualitative approach with a case study design and an interpretive paradigm. Data were collected through in-depth interviews with 11 key informants, comprising Puskesmas staff, a Health Office verifier, posyandu cadres, and community members, then analyzed using NVivo 12 Pro through coding, theme development, and data visualization. Results show that BOK budget absorption is influenced by six main themes: planning, organizing, implementation, supervision, supporting factors, and inhibiting factors. Fluctuations in absorption have contributed to the failure to meet most Minimum Service Standard (MSS) health indicators in the Puskesmas Sindang working area. This study confirms that the BOK absorption problem is systemic, rooted in weak public financial accountability at the street-level bureaucracy, requiring stronger planning, human resource capacity, and reporting mechanisms so that budget absorption can be more optimal and improve the quality of primary health care.
Keywords: *Budget Absorption, Health Operational Assistance Fund (BOK), Qualitative Case Study, NVivo.*

1. Introduction

Health care is one of the most strategic forms of public service, as it has been shown to support the achievement of major development targets such as the Sustainable Development Goals (SDGs) and Universal Health Coverage (UHC) (Chotchoungchatchai et al., 2020). According to the World Health Organization (2025), most global health targets can be achieved through strengthening primary health care. In Indonesia, the Community Health Center (Puskesmas) serves as the spearhead of health services for the community, as it provides promotive, preventive, curative, and rehabilitative services at the level closest to the community (Solikha et al., 2025). Therefore, the existence and performance of Puskesmas greatly determine the success of achieving national health targets.

Since 2010, the government has launched the Health Operational Assistance Fund (Bantuan Operasional Kesehatan/BOK) program. The BOK fund is a Non-Physical Special Allocation Fund (Dana Alokasi Khusus/DAK) grant in the health sector, used to finance the operational expenditure of national priority programs for District/City Health Offices and Puskesmas as implementers of health programs, in accordance with prevailing laws and regulations. The national priority programs financed through BOK cover six main activity categories, ranging from improving public health services across the life cycle to strengthening Puskesmas management (Regulation of the Minister of Health No. 42 of 2022). To ensure these programs run effectively, BOK management must be accurate and measurable in terms of financial accountability, since effectiveness can be seen from the extent to which program targets are achieved, how optimally funds are absorbed, and the timeliness of implementation (Manu et al., 2022).

Under Regulation of the Minister of Health No. 37 of 2023, realization reports are a key requirement for fund disbursement at every stage. Second-stage disbursement can only occur once first-stage realization has been submitted and verified, and the same applies to subsequent stages. This provision makes reporting discipline a determining factor for the smooth cash flow of BOK funds at Puskesmas. Within the fiscal policy framework, BOK management is governed by a series of strict regulations, ranging from Law No. 1 of 2022 on Fiscal Relations between the Central and Regional Governments to Regulation of the Minister of Health No. 42 of 2022. However, the complexity of these regulations often becomes an obstacle for Puskesmas in absorbing and accounting for funds in a timely manner, creating a gap between the allocated budget ceiling and the realization achieved (Adiwijaya et al., 2025).

Since its inception, BOK has faced challenges in the form of many regions being unable to optimally absorb the funds. Although the total BOK budget has continued to increase from IDR 6.6 trillion in 2017 to IDR 12.6 trillion in 2023, the national absorption rate has only ranged around 70%, even falling to 50% in 2021 due to activity restrictions during the Covid-19 pandemic. West Java Province recorded the largest BOK budget ceiling nationally in 2024 and managed to realize around 90.9% of that ceiling, far above the national average absorption rate of 70.3%-73.7%.

A markedly different picture emerges when the actual conditions at UPTD Puskesmas Sindang, Indramayu Regency, are examined more closely. In 2021, the absorption rate reached only 11.19% of the total budget ceiling of IDR 537,789,000, with a realization of IDR 60,154,000 a condition reflecting serious public financial accountability problems. In subsequent years absorption showed an improving trend, yet still left a considerable gap between the allocated ceiling and realized funds, as presented in Table 1.

Table 1 Budget Ceiling, Realization, and Percentage of BOK Fund Absorption at UPTD Puskesmas Sindang, 2021-2025

Year	Budget Ceiling (IDR)	Realization (IDR)	Percentage
2021	537.789.000	60.154.000	11,19%
2022	506.631.304	178.715.326	35,28%
2023	288.396.000	126.770.155	43,96%
2024	401.220.000	289.639.578	72,19%
2025	283.938.000	204.002.520	71,85%

Source: Data processed from UPTD Puskesmas Sindang (2025)

Overall, the data show that BOK fund absorption at Puskesmas Sindang fluctuated from year to year. This fluctuation indicates that BOK fund management at the Puskesmas level still faces various challenges that need to be examined more deeply, given that factors such as program planning, human resource capacity, inter-program coordination, and administrative and reporting mechanisms are presumed to influence the level of budget absorption.

Low and disproportionate absorption also affects the achievement of priority health programs. Based on the cumulative performance report of Puskesmas Sindang up to December 2025, of the 12 Minimum Service Standard (MSS) indicators in the health sector, nine had not yet reached the 100% target, such as health services for pregnant women, women giving birth, newborns, and the productive age and elderly population groups. Failure to reach the targets in these sectors indicates obstacles in mobilizing outreach services as well as the potential under-absorption of BOK funds that should have been used for tracing and screening target populations, in line with the findings of Shaleh et al. (2020) that obstacles to financing policy implementation at the regional level are often caused by regulations that do not yet fully accommodate local conditions and needs.

Based on the description above, this research is important to comprehensively analyze the absorption of the BOK budget and the problems associated with its implementation in primary health care services at UPTD Puskesmas Sindang. Specifically, this study aims to: (1) analyze the absorption of the BOK budget at UPTD Puskesmas Sindang based on budget ceiling and realization data for 2021-2025; (2) identify the administrative constraints, human resource capacity, and reporting mechanisms that hinder the accountability of BOK fund management; and (3) evaluate

the impact of fluctuations in fund absorption on the implementation of priority health programs in the working area of UPTD Puskesmas Sindang.

2. Literature Review

2.1 Health Operational Assistance Fund (BOK)

The Health Operational Assistance Fund (BOK) was first launched by the central government in mid-2010 as operational financing support to enable Puskesmas to carry out promotive and preventive health efforts more optimally. In subsequent regulatory developments, BOK's status was formally established as part of the Non-Physical Special Allocation Fund (DAK Non Fisik) in the health sector, as regulated under Regulation of the Minister of Finance No. 204/PMK.07/2022 and Regulation of the Minister of Health No. 42 of 2022. Since 2023, the Ministry of Health has implemented a direct-disbursement mechanism, whereby BOK funds for Puskesmas are transferred directly from the Central Government to the Puskesmas bank account in three stages (30%, 40%, and 30%), based on approval of the Puskesmas Work and Budget Plan (RKAP) and periodically uploaded realization reports. This mechanism is designed to simplify the bureaucratic chain while enhancing accountability and transparency in fund management at the Puskesmas level.

2.2 Budget Absorption

In public sector financial management, the budget ceiling is the maximum limit of fund allocation set for a program in a given fiscal year, while budget realization is the amount of funds actually disbursed and used for their intended purpose. Budget absorption is the ratio between realization and the set ceiling, and is commonly used as a performance indicator for the financial management of government agencies. The level of budget absorption is influenced by various factors, including the accuracy and maturity of activity planning, the timeliness of fund disbursement, the readiness of administrative documents, the capacity of financial management human resources, and the complexity of the procedures and regulations that must be complied with. Mature planning has been shown to contribute significantly to the effectiveness of budget absorption (Oktaliza et al., 2020).

2.3 Previous Research

Several prior studies have examined topics related to fiscal decentralization, health financing, and BOK fund management, as summarized in Table 2.

Table 2 Summary of Previous Research

Author (Year)	Research Focus	Difference from This Study	Key Findings
Christia & Ispriyarso (2019)	Fiscal decentralization as the basis for regional financing	A juridical-normative study at the national level, not specific to BOK	Fiscal decentralization in Indonesia is not yet regulated under a dedicated law
Desmita et al. (2022)	Management of health funds based on central regulation at primary care facilities	Object of study is JKN capitation funds, not BOK	Fund management is influenced by regional regulatory readiness and HR capacity
Noviani & Gani (2024)	Evaluation of BOK direct-disbursement budget absorption at Puskesmas	Formative evaluation method in Depok City, not a single case study	Absorption improved, but disbursement timeliness remains a constraint
Ponno et al. (2024)	BOK fund management at Puskesmas using a qualitative approach	Located in a mountainous geographic context	Main constraints occur at the planning stage and in access to the Health Office

Source: Compiled from the literature review (2025)

Unlike these previous studies, this research combines quantitative analysis of budget ceiling and realization data over five years (2021-2025) with a qualitative thematic analysis based on NVivo at a single Puskesmas unit, thereby providing a more comprehensive picture of the pattern of budget absorption as well as the root causes of implementation problems from the perspective of actors in the field.

3. Research Methods

3.1 Research Type and Design

This study employs a qualitative approach with a case study design. The qualitative approach was chosen because this research aims to gain an in-depth understanding of the processes, meanings, and experiences of the factors involved in managing BOK funds at UPTD Puskesmas Sindang. A case study design was used because the phenomenon under study fluctuations in BOK budget absorption is a contemporary phenomenon whose boundaries cannot be clearly separated from the real-life context in which it occurs (Yin, 2018). This research adopts an interpretive paradigm, in which the reality of BOK budget absorption is understood as a social construction shaped by the interaction between regulations, fund management actors, and the organizational context of the Puskesmas. Data management and analysis were carried out with the help of NVivo 12 Pro software to enhance the systematics of the coding process and auditability.

3.2 Research Subjects

Research subjects were determined using purposive sampling, namely the deliberate selection of informants based on their direct involvement in the planning, management, implementation, supervision, and utilization of BOK funds. Where additional data were required, the researcher used snowball sampling. The number of informants followed the principle of data saturation, whereby data collection was stopped once recurring patterns emerged. This study involved 11 key informants, consisting of six UPTD Puskesmas Sindang staff members (the Head of Puskesmas, the financial management officer/PPTK, the treasurer, and program holders), one verifier from the Indramayu District Health Office, two posyandu cadres, and two community members within the Puskesmas working area.

3.3 Data Collection Techniques

Data were collected through three techniques used simultaneously to enable triangulation of sources and methods. First, semi-structured in-depth interviews, using an interview guide while still allowing informants the freedom to explain their experiences openly. Second, non-participatory direct observation of the processes of activity planning, financial administration, preparation of accountability reports (SPJ), and the implementation of field activities funded by BOK. Third, documentation study of planning documents (RUK, RPK, RBA), BOK budget realization reports for 2021-2025, SPJ, and Puskesmas Sindang MSS achievement reports.

3.4 Data Analysis Tecniques

Qualitative data analysis was conducted inductively and continuously, following three stages (Sugiyono, 2018). First, data reduction, namely transcription of interview results and recapitulation of observations and documentation, which were then coded using NVivo 12 Pro. Second, data display, namely grouping the coding results into themes and sub-themes visualized in the form of a mind map and a hierarchy (sunburst) chart. The coding results showed that all data were grouped under a single central theme (parent node), "BOK Budget Absorption," which was further broken down into six main themes and seventeen sub-themes, reflecting the POAC (Planning, Organizing, Actuating, Controlling) management framework. Third, conclusion drawing and verification, carried out by comparing reference values the number of coding references across sub-themes to identify the most dominant sub-variable within each theme.

4. Results And Discussion

4.1 Overview of the Research Object

UPTD Puskesmas Sindang, Indramayu Regency, is a first-level health care facility overseeing five villages: Panyindangan Kulon, Rambatan Wetan, Panyindangan Wetan, Kenanga, and Terusan, with a working area of 1,891,830 hectares and a population of 49,826 people. Most residents work as students, agricultural laborers, and self-employed workers. As of 31 December 2025, Puskesmas Sindang had 45 staff members, consisting of general practitioners, a dentist, nurses, midwives, health promotion officers, a pharmacist, and administrative and financial support staff.

4.2 BOK Budget Absorption, 2021-2025

As shown in Table 1, BOK budget absorption at Puskesmas Sindang shows a gradual, though not yet fully optimal, improvement. The absorption rate was at its lowest in 2021 (11.19%), then rose in 2022 (35.28%) and 2023 (43.96%), before improving significantly in 2024 (72.19%) and 2025 (71.85%). Although the trend over the past three years indicates improved management accountability, the unabsorbed remainder still hovers around 28% each year. In 2025, the first stage of BOK disbursement was only released in April, meaning realization for January-March remained at 0%, and even after funds were received in April, realization did not increase significantly in the following months. This condition indicates that disbursement delays, limited financial management HR capacity, and weak coordination between the Puskesmas and the Health Office in preparing the Fund Withdrawal Plan (RPD) also influenced the pattern of budget absorption throughout the year.

4.3 Thematic Analysis Results (NVivo)

Thematic analysis using NVivo 12 Pro on data from 11 informants produced six main themes and seventeen sub-themes, visualized in the hierarchy (sunburst) chart in Figure 1. The larger the segment area of a theme in the chart, the greater the number of coding references, reflecting the intensity of informants' discussion of the issue concerned.



Figure 1 Hierarchy (Sunburst) Chart of Themes and Sub-Themes in BOK Budget Absorption
Source: NVivo 12 Pro Data Processing Results (2026)

Table 3 Main Themes and Sub-Themes from the NVivo Analysis

Main Theme	Sub-Theme
Planning	Preparation of RUK/RPK; Stakeholder involvement
Organizing	Human resources; Division of tasks
Implementation	Administrative constraints; Field-level technical constraints; Disbursement timeliness; Program-based fund utilization
Supervision	Monitoring; Performance evaluation
Supporting Factors	Policy support; Understanding of technical guidelines; Reporting accountability
Inhibiting Factors	Reporting difficulties; Limited understanding; Disbursement delays; Regulatory changes

Source: Data Processing Results (2026)

The planning theme shows that the quality of BOK program planning is determined not only by the technical accuracy of preparing the RUK/RPK documents, but also by the degree of stakeholder participation from the outset. The organizing theme shows that the issues of HR adequacy and clarity of task division have a relatively balanced proportion of references, where the availability of HR without a clear division of tasks has the potential to create role overlap.

The implementation theme has the largest number of sub-themes, with Field-Level Technical Constraints and Administrative Constraints accounting for the largest proportion of references, indicating that these two aspects are the most frequently cited real challenges by informants. Disbursement Timeliness also accounts for a fairly large proportion, indicating that disbursement delays remain a recurring issue. Within the supervision theme, the Monitoring sub-theme has a far larger proportion than Performance Evaluation, indicating that the supervisory function is more prominent in controlling ongoing processes than in assessing final outcomes.

Within the supporting factors theme, the Reporting Accountability sub-theme shows the largest proportion, followed by Policy Support, while Understanding of Technical Guidelines has the smallest proportion — a potential area of concern, since a good understanding of technical guidelines should form the basis for orderly reporting. Within the inhibiting factors theme, the four sub-themes (Reporting Difficulties, Limited Understanding, Disbursement Delays, and Regulatory Changes) have relatively even proportions, with Reporting Difficulties and Disbursement Delays slightly more prominent. These findings confirm that obstacles to BOK budget absorption are multidimensional, arising not only from external factors such as regulatory changes but also from internal factors such as administrative readiness and the level of understanding among managing staff.

4.4 Impact ob Minimum Service Stamdard (MSS) Achievement

Low budget absorption during 2021-2023 contributed to delays in promotive and preventive outreach activities for priority target groups such as pregnant women, toddlers, and other at-risk groups. Improved absorption in 2024-2025 also indicates an improvement in the implementation of these programs, although a more measurable analysis of the achievement of each MSS indicator requires further study with a broader data scope.

5. Conclusion

Based on the analysis and discussion, it can be concluded that: (1) BOK budget absorption at Puskesmas Sindang from 2021 to 2025 shows a gradual improvement from 11.19% in 2021 to 71.85% in 2025, yet is not fully optimal, as the unabsorbed remainder still hovers around 28% each year; (2) the administrative constraints, HR capacity, and reporting mechanisms that hinder the accountability of BOK fund absorption are multidimensional, reflected in six main themes — planning, organizing, implementation, supervision, supporting factors, and inhibiting factors of budget absorption; and (3) fluctuations in BOK fund absorption have contributed to the failure to meet most Minimum Service Standard (MSS) health indicators in the Puskesmas Sindang working area, particularly during the period of low absorption (2021-2023).

Based on these findings, this study recommends strengthening the capacity of BOK financial management staff through regular training on the latest DAK Non-Physical regulations, preparing a more mature program planning schedule at the start of the fiscal year, accelerating the SPJ verification process, simplifying cross-sector coordination mechanisms, and synchronizing regional budget policy with the central government's DAK Non-Physical disbursement schedule. Future research is recommended to adopt a multiple case study design across several Puskesmas with different characteristics, or to combine qualitative and quantitative approaches (mixed methods) to strengthen the generalizability of the findings.

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