



Management of Non-Physical Special Allocation Funds for the Health Sector Health Operational Assistance at Community Health Centers during the Pandemic Period

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ABSTRACT

BOK (Bantuan Operasional Kesehatan) is a health budget that plays a role in pandemic times, but prone to deviations. This research assesses the governance of BOK funds in puskesmas using comparative analysis of applicable policies. The purpose of this study is to find out the effectiveness of the use of BOK funds through the suitability of the use of BOK funds with the Technical Instructions. The results of this study show that the financial management of BOK in puskesmas during the pandemic is considered quite effective, because it is in accordance with technical instructions BOK. Planning, administration, implementation of programs and activities, reporting and accountability are in accordance with regulations, albeit with various constraints. The evaluation of budget use is considered quite good with an achievement of more than 30% until the first semester of 2021

INTRODUCTION

Health is the most complex problem during the Covid-19 pandemic. The main factors that determine the degree of public health in general are: 1) behavior, 2) environment, 3) health services 4) and heredity. Another factor that causes health problems to become more complex is the existence of several new variants of the corona virus in addition to problems with other diseases, both communicable and non-communicable diseases.

In order to realize the highest degree of public health, individual health efforts and public health efforts are carried out, with promotive, preventive approaches, without leaving curative and rehabilitative in an integrated, comprehensive and sustainable manner. In the concept of national development, the Ministry of Health is responsible for implementing the Healthy Indonesia Program which aims to increase knowledge, willingness and ability to live healthy for everyone in a healthy environment so that optimal public health status is realized through the creation of healthy living behaviors.

Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, mandates the Special Allocation Fund, hereinafter referred to as DAK as a source of financing for the regions in the implementation of decentralization, including to improve health development so that the Central Government and Regional Governments can provide services equitable, affordable and quality health.

Non-Physical DAK for the Health Sector, is a fund allocated to the regions to finance the operational activities of the national priority program in the health sector which is a regional affair in order to increase access to and quality of health services in the region. BOK is given to regions to help fund special activities which are regional affairs and in accordance with national health development priorities. Non-Physical DAK for the Health Sector consists of BOK, maternity insurance, support for Puskesmas accreditation, support for regional health laboratory accreditation and health operational assistance for drug and food control. This budget is used to ease the public's burden on financing the health sector, particularly services at Community Health Centers, reducing maternal mortality, infant mortality, and malnutrition. BOK is prioritized for promotive and preventive health efforts, which include provincial BOK, district/city BOK, Puskesmas BOK, stunting BOK and pharmacy and medical device BOK.

BOK Puskesmas is directed to support operations, which includes the implementation of healthy living community movements in work areas, community health activities at the Puskesmas level, efforts for early detection, prevention, and disease response, triggering total sanitation based on priority village/kelurahan communities, operational support for healthy Indonesian archipelago team SMEs and the supply of labor with work agreements. As an effort to prevent and control Corona Virus Disease 2019 (COVID-19), BOK Puskesmas is budgeted to help accelerate development and non-physical activities in the regions. Activities that are aligned with national priorities, namely essential SMEs and efforts to prevent and control COVID-19. Puskesmas should focus on implementing healthy living community movements in work

areas, community health activities at the Puskesmas level, and efforts for early detection, prevention and disease response (Ministry of Health, 2021).

The implementation and management of the Non-Physical DAK in the Health Sector must apply the principles of good governance, namely transparency, effectiveness, efficiency, accountability and not duplication with other funding sources. This is to avoid fraud and budget misuse, which could set a bad precedent for state budget management. As stated, the realization of the use of the 2020-2021 Bantuan Operasional Kesehatan (BOK) budget for all Southeast Aceh Health Centers is suspected to be problematic, resulting in potential state losses. In the use of the budget, there are some that are inappropriate in its use and allocation which indicate allegations of corruption, (Hidayat, 2021).

The effectiveness of BOK can be measured through the activities carried out with high leverage towards achieving national priorities, the determination of activities is carried out based on the priority of solving problems in the work area, and the activities carried out refer to the established technical guidelines.

Nurmia, 2016 explained that the BOK program at the Muna District Health Office was not in accordance with BOK procedures or technical guidelines. The results of Rita Nurcahyani's research, 2011 also stated that there was a tendency that the implementation of activities sourced from BOK funds in puskesmas was only a formality to fulfill accountability obligations from the financial administration side. So it is necessary to prove whether BOK at Puskesmas during the Covid-19 Pandemic Period was implemented in accordance with the Regulation of the Minister of Health of the Republic of Indonesia Number 12 of 2021 concerning Technical Guidelines for the Use of Special Non-Physical Allocation Funds for the Health Sector for the 2021 Fiscal Year.

So the purpose of this study was to find out the suitability of the implementation of activities sourced from BOK funds at the Community Health Center with technical guidelines as stipulated regulations.

The BOK policy is a good policy, this can be seen from the objectives and measures of the policy which are realistic and are at the level of policy implementers, but its implementation is considered unsuccessful implementation because it does not significantly increase the scope of the puskesmas program, according to Rita Nurcahyani, 2011. In line with what was conveyed by Faizal Husni (2012) that Health Operational Assistance has not been effective in supporting the acceleration of the MDGs. So that the benefits of this research for the Health Office are to provide input and information on the effectiveness of the use of BOK funds in puskesmas, for puskesmas as one of the results of budget management audits and for future authors to conduct further research.

RESULTS AND DISCUSSION

UNCAC (United Nations Convention Against Corruption / UNCAC), is an international legal instrument that aims to strengthen efforts to eradicate corruption at the global level by introducing a set of standards, rules and efforts to eradicate corruption effectively. Indonesia is one of the countries that has ratified the UN Convention Against Corruption, implemented by the KPK (Komisi Pemberantasan Korupsi) in eradicating corruption in all lines of public service.

The KPK always informs the public about preventive measures that have been implemented together with the community and strategic partners in various forms of seminars, award-giving talk shows, and exhibitions. This activity is also a form of accountability to the public regarding the performance of the KPK in encouraging the anti-corruption movement. On the other hand, the KPK also encouraged the Ministries of Institutions to pay attention to the publication of corruption scores in Indonesia, which stated that one of the five most corrupt institutions was the health sector.

The Ministry of Health is one of the ministries that has an important and strategic role. The Corruption Eradication Committee (KPK) has organized the Strengthening Anti-Corruption Program for State Administrators with Integrity (PAKU Integrity), at the Ministry of Health. A number of system studies have been carried out by the KPK from 2013 to 2020 as an effort to improve and oversee government policies in the health sector which is the responsibility of the state to the people.

Several studies related to the management of the health budget include the Study of Jaminan Kesehatan Nasional (JKN), Management of Capitation Funds, Administration of Drugs in the JKN System, Management of Alkes, Health Social Security Funds, to Studies related to Handling Covid-19 which includes Corruption Risk of Covid Claims -19, and Incentive Corruption Risks and Death Benefits for Health Workers. The KPK's recommendations in the health sector for 2019 are delaying the increase in JKN contributions and improving governance, as well as socializing Permenkes Number 16 of 2019 concerning Prevention and Handling of Fraud and Imposition of Administrative Sanctions for Cheating in the Implementation of the Health Insurance Program.

So it is important to conduct a study of Permenkes number 21 of 2021 concerning Technical Guidelines for the Use of Special Non-Physical Allocation Funds for the Health Sector for Fiscal Year 2021 BOK during the Covid-19 pandemic. During the Covid-19 pandemic, the puskesmas increased its Upaya Kesehatan Perseorangan (UKP) to fund JKN funds, but were also required to manage Upaya Kesehatan Masyarakat (UKM), sourced from BOK funds.

UKM is any activity and or series of activities carried out in an integrated, integrated and continuous manner to maintain and improve the degree of public health in the form of disease prevention, health promotion, disease treatment and health recovery by the government and or the community. While the Essential Public Health Efforts, hereinafter referred to as Essential UKM, are UKM that must be implemented by the Puskesmas to support the achievement of MSS in the district/city health sector, the priority targets of the RPJMN, the Ministry of

Health's Strategic Plan, and consist of family health services, community nutrition, health promotion, Environmental Health, and disease prevention and control services.

This Permenkes stipulates that BOK can be allocated to Essential UKM in the amount of at least 60% (sixty percent) of the total BOK allocation ceiling for Puskesmas. Meanwhile, for efforts to prevent and control Corona Virus Disease 2019 (COVID-19) an allocation of 35% (thirty five percent) to a maximum of 40% (forty percent) of the total BOK Puskesmas allocation ceiling.

To assess the implementation of Permenkes number 21 of 2021 concerning Technical Guidelines for the Use of Non-Physical Special Allocation Funds for the Health Sector for the 2021 Fiscal Year, several categories of puskesmas must be considered, namely based on the characteristics of the working area of the puskesmas, status of puskesmas services, adequacy of puskesmas human resources and puskesmas infrastructure. The following is an overview of the puskesmas profile:

Table 1. Categories of Community Health Centers Based on Work Area Characteristics

No.	Name	Health Center category	
		rural	urban
1.	Pasirangin (A)	-	√
2.	Tanjungsari (B)	√	-

The sample of this study is the category of rural health centers and urban health centers. An urban health center is a health center whose working area meets the activity criteria of more than 50% of the population in the non-agricultural sector, has urban facilities: a school with a radius of 2.5 km, a market 2 km, a hospital less than 5 km, and a cinema or hotel, more than 90% of households have electricity and/or have road access. The implementation of puskesmas health services prioritizes UKP services, UKM services involve community participation, optimization of networks and networks, service approaches based on needs and problems in accordance with people's lifestyles.

While rural health centers are health centers whose working areas cover areas with activity criteria of more than 50% of the population in the agricultural sector, have school facilities with a radius of more than 2.5 km, markets and urban areas with a radius of more than 2 km, hospitals with a radius of more than 5 km, not having cinema or hotel facilities, households with less than 90% electricity. The delivery of health services at rural health centers has the same characteristics as urban health centers (Ministry of Health, 2019).

What distinguishes these two categories of puskesmas are as follows:

Table 2. Categories of Community Health Centers Based on Service Status

No.	Name	Health Center category	
		TRI	DRI
1.	Pasirangin (A)	√	-
2	Tanjungsari (B)	-	√

TRI = without hospitalization

DRI = with hospitalization

Tanjungsari health center is a rural health center with inpatient care and Pasirangin health center is an urban health center without hospitalization.

The inpatient health center functions as a referral center for emergency patients before being taken to the hospital, limited operative measures, complicated deliveries and other emergency illnesses. The inpatient health center provides outpatient observation, diagnosis, treatment and medical rehabilitation services equipped with facilities for a minimum of 24 hours of inpatient care.

Whereas puskesmas without hospitalization only provide outpatient health services, namely observation, diagnosis, treatment, and/or other health services without hospitalization (Ministry of Health, 2019).

Furthermore, to meet the service standards of the puskesmas, it is necessary to pay attention to the suitability of human resources, infrastructure and access to information for each puskesmas as follows:

Table 3. Conformity of Puskesmas to Standards

No.	Name	Health center suitability		
		HR	Sar pras	Informati on
1.	Pasirangin (A)	√	√	√
2	Tanjungsari (B)	-	√	√

* √ = in accordance

- = it's not in accordance

Of the two puskesmas, the standard for meeting the adequacy of human resources has not been met at the Tanjungsari Health Center. Even though the BOK budget has been used to recruit personnel. As for access to information and infrastructure, the two puskesmas are in accordance with minimum standards (Ministry of Health, 2019)

The conformity of the puskesmas to minimum standards is a consideration in preparing activity planning. Based on the puskesmas management cycle, planning should have been determined at the beginning of the fiscal year, to be implemented according to the activity schedule. However, the planning and disbursement schedule often misses what has been set. Differences in perceptions between BOK managers and district work units lead to lengthy and tedious verification (Husni, 2012).

Referring to the Juknis, the utilization of the BOK Puskesmas budget at the puskesmas, can be used to support operations, as follows:

Table 4. Use of Health Center BOK Funds in Supporting Health Center Operations

No	Activity	Public Health Center	
		A	B
1.	implementation of the healthy living community movement in the work area	√	√
2.	community health activities at the health center level	√	√
3.	early detection, prevention, and disease response efforts	√	√
4.	triggering total sanitation based on priority village communities	√	√
5.	operational support for the Healthy Archipelago Team	-	-
6.	supply of labor with work agreements	√	√

The table explains that the two puskesmas use BOK funds to support the operations of the puskesmas in accordance with the Technical Guidelines, except for support for the Nusantara Sehat Team, because there was no staff placement.

Both puskesmas use BOK for early detection, prevention and response to disease. This is very important and greatly facilitates the Puskesmas to reduce the budgetary burden related to handling the unexpected COVID-19 pandemic. Two health centers also used the BOK budget to supply workers with work agreements, but not fully sufficient staff were met. This is because only health promotion personnel are regulated in the Technical Guidelines (Ministry of Health, 2021).

Related to the operation of puskesmas, other research also confirms that the ratio of doctors is still below standard, while the JKN budget allocation with a capitation portion of 60% for services and 40% for other operations, the adequacy is different, so it is necessary to back up operational funds with BOK (Hasan, 2017).

Regarding the COVID -19 pandemic, article IV of the Technical Guidelines clearly regulates the management of BOK for the Prevention and Control of COVID-19 as follows:

Table 5. Use of Health Center BOK Funds for COVID-19 Prevention and Control Efforts

No	Activity	Public Health Center	
		A	B
1.	strengthening tracing and testing activities	√	√
2.	procurement of personal protective equipment	√	√
3.	increasing testing capacity in the Laboratory	-	√
4.	pharmaceuticals and medical devices	-	√
5.	medical device calibration	-	-

Strengthening tracing and testing activities and procuring personal protective equipment was utilized by the two puskesmas. Increased testing capacity in the laboratory and for pharmaceuticals and medical devices is only used by the Tanjungsari Health Center, and is very supportive for services as an inpatient Health Center. However, the two puskesmas did not use it to calibrate medical devices. The Puskesmas assesses that the need for calibration of medical devices has been met by the JKN budget.

The technical guideline regulates the use of BOK Puskesmas Funds in implementing the community movement for healthy living in the working area of the Puskesmas. This activity is a preventive promotive activity which includes:

Table 6. Use of Health Center BOK Funds in the Implementation of a Healthy Living Community Movement

No	Activity	Public Health Center	
		A	B
1.	Sub-district level physical fitness examination	-	√
2.	Exercise for pregnant women, elderly and comorbid group	-	√
3.	Periodic health checks, measurement of obesity, through UKBM	√	√
4.	Balanced nutrition counseling/education	√	√
5.	Community mobilization about GERMAS	√	√
6.	Information dissemination	√	√

The two puskesmas used BOK Puskesmas in implementing the healthy living community movement carefully to support increasing community immunity during a pandemic. The selection of activities is adjusted to the capacity of the workforce and the needs of the work area.

This is in line with the results of the study which stated that Health Operational Assistance (BOK) is the main source of funds in organizing Health

Promotion and Community Empowerment activities at Puskesmas (Paramita, 2018).

Furthermore, the use of BOK Puskesmas in community health activities is a national priority activity because it is still a problem that has not been resolved from year to year, namely:

Table 7. Use of Health Center BOK Funds in Community Health Activities

No	Activity	Public Health Center	
		A	B
1.	Decline AKI/ AKB	√	√
2.	Stunting prevention	√	√

Activities to reduce MMR/IMR and tackle stunting are carried out to provide high leverage for achieving national priorities. The activities are adjusted to the priority of solving problems in each work area. As the results of previous studies, Puskesmas with high absorption will be successful in reducing cases of maternal and infant mortality (Aridewi, 2013). This was reinforced by other studies which explained that the use of BOK was associated with an increase in the coverage of K4 and the coverage of deliveries assisted by health workers in health facilities (Suparmi, 2020).

Stunting countermeasures will also be successful. In accordance with research which states that BOK financing for stunting prevention, which has been integrated with other health programs, is an effort to accelerate stunting prevention during 2017-2019 at the Wairasa Health Center, Central Sumba Regency (Dapamudang, 2021).

Health Operational Assistance (BOK) has been used to carry out promotive and preventive efforts including improving maternal and child health (KIA), but cases of maternal and child mortality tend to increase (Aridewi, 2013).

On the other hand, puskesmas must be able to overcome the transmission of COVID-19, reduce the number of cases found and cultivate disease control efforts, which require community participation. The use of BOK Puskesmas is directed at efforts for early detection, prevention, and response to disease in the working area of the Puskesmas.

Some of the activity menus regulated in the BOK 2021 Technical Guidelines regarding these efforts are as follows:

Table 8. Use of Health Center BOK Funds in Efforts for Early Detection, Prevention, and Disease Response

No	Name	Public Health Center	
		A	B
1.	Extraordinary Incident Surveillance and Response	-	√
2.	Early Detection & Case Finding	√	√
3.	Disease Prevention and Risk Factor Control	√	√
4.	Disease Control	√	√
5.	community empowerment	-	√

The Puskesmas has allocated BOK according to needs and of course taking into account the budget ceiling and the suitability of the existing staff. The menu of activities regulated in the technical guidelines provides clear instructions for puskesmas to determine activities needed for early detection, prevention and response to disease, so that puskesmas can contribute more with adequate financial support during a pandemic.

In supporting the Puskesmas Management functions (P1, P2 and P3), the utilization of BOK Puskesmas is used for:

Table 9. Use of Puskesmas BOK Funds in Supporting Puskesmas Management Functions

No	Activity	Public Health Center	
		A	B
1.	planning (P1)	√	√
2.	mobilization of implementation (P2) through Puskesmas mini workshops	√	√
3.	supervision of control and assessment (P3) of Puskesmas performance	√	√
4.	other cross-sector coordination activities	√	√

All aspects of puskesmas management activities are carried out by the two puskesmas. The puskesmas planning process is the result of a mini-workshop meeting agreement at the beginning of the month of the current year, the implementation aspect is assessed by the activity schedule in the POA, date, target, activity volume (how many times the activity is carried out) and assignment letter approved by the puskesmas head and achievement targets Existing SPM and technical guidelines, as well as aspects of the timeliness of recording and reporting (Isro, 2017)

Supported by other research which states that the successful implementation of BOK utilization policies, it is necessary to apply the correct management functions at the Puskesmas starting from planning, implementation, and evaluation (Aridewi, 2013).

It was revealed that government funding for the health sector comes from both the central government and regional governments. Utilization of health financing is used to support Central programs and to finance regional innovation programs (Dewi, 2017).

Regarding priority activities, the Puskesmas BOK can be used to finance various activities as determined by the Puskesmas, which include:

Table 10. Use of Health Center BOK Funds in Support of Priority Activities

No	Activity	Public Health center	
		A	B
1.	Expenditures for local transport for health workers, cadres, student assistance and across sectors.	-	√
2.	Expenditures for official travel within and outside the work area of the puskesmas for ASNs/non ASNs in Regencies/Cities	√	√
3.	Expenditures for purchasing materials to support community health activities.	-	√
4.	Expenditures for printing and duplicating KIE media	-	√
5.	Spending on meeting activities in the working area of the puskesmas	√	√
6.	Spending on sample examination (including the initial selection/screening of prospective blood donors	-	-
7.	Expenditures for contract workers	√	√
8.	Expenditure honorarium for resource persons	-	√
9.	Shop for sample/specimen delivery services	√	-
10.	Shop for Internet Service Data Packages	-	-
11.	Spending on Surveillance Activities.	√	-

In supporting priority activities, the BOK can be used for the operational implementation of promotive and preventive public health efforts by the Puskesmas and its network. The choice of activity menus by the two puskesmas made more effort to avoid double budgeting as conveyed by information stating that, "We must carefully determine activities because there are several activity menus listed in priority activity support and Early Detection, Preventive, and Disease Response, or menu of honorarium for contract workers and menu for providing workers with a work agreement. At least fulfilling PIS PK contract workers as contract workers funded by the BOK brings access to health services closer to the community, increases regional IKS achievements and the achievements of 12 PIS PK indicators (Agustina, 2019). This requires the same understanding between BOK Puskesmas managers and the Health Office as a verifier.

The BOK manager's perception of Technical Guidelines greatly influences the submission of Monthly Planning (POA), both in terms of activities, amount of funds, frequency of activities, etc. The low absorption of the budget is in line

with the results of previous research which showed that the process of fostering and supervising the Muna Regency BOK program has not been effective. due to the lack of verification processes, review of activities and external supervision (Nurmia, 2016).

Then the following table provides an overview of the utilization of BOK Puskesmas Funds at the Pasirangin and Tanjungsari health centers in semester one to June 2021 with the following achievements:

Table 11. Use of Community Health Center BOK Funds in Semester I of 2021

No	Name	Public Health Center	
		A	B
1.	< 20 %	-	-
2.	20 - 29,9%	-	-
3.	30 - 39,9%	√	√
4.	40 - 49,9 %	-	-
5.	> 50%	-	-

The two puskesmas absorb no more than 40% of the budget. Of course this can be influenced by many factors, but what is important is the very urgent need to survive during a pandemic, budget availability, regulatory changes in April, when planning has been made, not necessarily being adapted by the puskesmas.

Triangulation is done to get a more in-depth picture, using different methods for the same source.

The Head of the Tanjungsari Health Center stated that, "Regulatory changes should be adjusted to the planning process. The two Heads of Puskesmas agreed that "In general, policies related to BOK Technical Guidelines during the pandemic were in accordance with the needs of activities at the Puskesmas, only because of the adjustment process, the planning process up to the output was inadequate." This is slightly different from the results of previous research which revealed that at the input level, human resource policies, technical guidebooks, program targets were generally inadequate, the amount of funds needed to be evaluated and the accountability process required monitoring and simplification of reporting (Naftalin, 2020).

The obstacle faced in managing the use of BOK Puskesmas funds is "the puskesmas does not have BOK budget management staff who have the ability to plan, control, evaluate, analyze up to dissemination of information on activity results". This was conveyed by the BOK manager at the puskesmas.

Another obstacle faced by the puskesmas was, "The COVID-19 vaccination activity is not yet on the activity menu, so the Head of the Pasirangin Health Center stated that "It is best for COVID-19 vaccination activities to be funded by the BOK budget". This is in line with the recommendations of previous studies which explained that in order to maintain a high-cost immunization funding policy (vaccines, vaccine refrigerators, cold rooms) that is centralized from the state budget, the Community Health Centers must improve and increase their ability to plan and spend an effective immunization budget (Yulianti, 2018).

Given the limitations of this research, both from the informants, given their reluctance to convey the phenomenon of using the BOK budget at the puskesmas, and many things related to the effectiveness of the BOK and the factors that influence it, there is an opportunity to develop further research.

METHODS

This research is qualitative with a comparative descriptive approach. The population in this study were puskesmas in Bogor Regency, West Java Province, report data and supporting documents for the management of BOK Puskesmas funds. The sample chosen was two puskesmas in Bogor Regency, West Java Province in 2021, according to the classification of puskesmas based on category, and taking into account the ease of getting access to the said puskesmas. The instruments used were questionnaires, in-depth interview guidelines and document review guidelines.

CONCLUSION

The implementation of activities sourced from BOK funds during the pandemic at the Pasirangin Health Center and Tanjungsari Health Center, Bogor Regency, West Java Province, has generally been carried out with reference to the Regulation of the Minister of Health of the Republic of Indonesia Number 12 of 2021 concerning Technical Guidelines for the Use of Specific Non-Physical Allocation Funds for the Health Sector for the 2021 Fiscal Year.

SUGGESTION

It is necessary to increase the capacity of human resources and management functions in puskesmas to implement government regulations optimally.

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