

Analysis of the management of health operational assistance funds on the achievement of minimum service standards in the productive age sei agul community health center, Medan city

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ABSTRACT

Health is an important aspect for both individuals and the wider population. WHO (World Health Organization) is the largest health organization in the world which covers world health by distributing health aid funds to policies which will later become a reference for various countries to implement. The aim of this research is to determine the Management of Health Operational Assistance Funds (BOK) towards the Achievement of Minimum Service Standards (SPM) in the Productive Age Service Sector at the Sei Agul Community Health Center, Medan City. This research is qualitative research with an in-depth case study approach. This research involved four informants who understand, know and understand, namely the Head of the Community Health Center, the BOK Treasurer, the productive age program implementer, and the person in charge of the productive age program. The data analysis used in this research is case study analysis with data processing using a qualitative data processing application, namely Nvivo version 14. Management of BOK funds at the Sei Agul Community Health Center, Medan City has obstacles, namely adjusting the Community Health Center program with the Health Service program. In its implementation there are obstacles, namely the slow realization of the BOK budget and a less active community. Reporting has obstacles, namely too many reporting files and too short a time. In the evaluation, there were solutions to obstacles to program implementation that were not followed up.

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INTRODUCTION

Health is an important aspect for both individuals and the wider population. WHO (World Health Organization) is the largest health organization in the world which covers world health by distributing health aid funds to policies which will later become a reference for various countries to

implement. WHO explains that health funds do not only come from the government, but health funds can come from public fundraising so that they can go towards UHC (Universal Health Coverage). In health funds, it has been regulated in a system, namely the budgeting system. A good budgeting system includes multi-year planning and budgeting, policy and output-oriented allocations, realistic and credible cost estimates, and open and transparent consultation processes. Generally, WHO receives funding from member countries that provide assessed contributions, voluntary contributions from member countries and other partners, as well as voluntary donations. Each country is required to pay a contribution of 6.6% of the total APBN which will be used by WHO to overcome world health problems. In 2023, WHO member countries in the Southeast Asia region will disburse US\$ 3 million for the Southeast Asia Regional Health Emergency Fund (SEARHEF) (WHO, 2023).

Based on the Regulation of the Minister of Health of the Republic of Indonesia Number 37 of 2023 concerning Technical Instructions for Management of Health Operational Assistance Funds for Fiscal Year 2024, BOK health center funds are funds provided by the government to be allocated as funding for operational activities in the health sector that are in accordance with national health program priorities with no physical (non-physical) form (Peraturan Menteri Kesehatan Republik Indonesia Nomor 37 Tahun 2023, n.d.). Based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 12 of 2023 concerning Management of Health Operational Assistance Funds for Public Health Centers in Regional Governments, BOK funds are assistance funds provided by the government with the aim of health operational spending with priority for public health efforts. Management of BOK funds include budgeting, implementation, administration, reporting, accountability and supervision of BOK funds (Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 12 Tahun 2023, 2023).

SPM according to the Regulation of the Minister of Health of the Republic of Indonesia Number 4 of 2019 is a provision on the quality of services which refers to the quality and quantity of services with priority for achieving basic health service programs. There are two health service programs for productive age that must be implemented according to standards, namely health education including family planning and screening for risk factors for infectious and non-communicable diseases. This aims to prevent the productive age from contracting disease and it is hoped that the productive age will become healthier (Peraturan Menteri Kesehatan Republik Indonesia Nomor 4 Tahun 2019, n.d.). In the book written by (Terry & Rue, 2019), the management of BOK Health Center funds cannot be separated from the basic concepts of management. Management is needed to increase effectiveness in implementation and management. There are several theories that discuss management or management, namely According to Henry Fayol, management is divided into five, namely Planning, Organizing, Commanding, Coordinating, Controlling. According to Harold Koonzt and Cyril O'Donnell, management is divided into 5, namely Planning, Organizing, Staffing, Directing, Controlling. According to George R. Terry, management is divided into several parts, namely Planning, Organizing, Actuating, Controlling.

According to health financial report data in 2023, Indonesia always publishes all financial reports, policies and health surveys to the wider public. It was recorded that the realization of state spending in the health sector was IDR. 803 billion from a total budget of Rp. 837 billion (95.89%). With such a large budget issued by the government, it is hoped that it can improve the level of public health, especially improving health services (Laporan Keuangan Kesehatan, 2023). Based on the results of health data in the 2023 health statistics profile, 26.27% of people still experience health complaints. This shows that the health efforts provided by the government through health service providers such as hospitals and health centers are still not optimal (Kemenkes, 2023). The objective of the annual performance plan for the health service unit in 2023, health complaints and health problems that still occur in the community have previously been planned for the above stated in the target that the government has planned for (100%) so that it is hoped that frequent

health problems will be resolved quickly (Rencana Kinerja Tahunan Unit Pelayanan Kesehatan, 2023).

Based on the report on the realization of the regional income and expenditure budget for North Sumatra province in 2023, North Sumatra Province recorded a total health budget of IDR. 14.6 billion with a realization of Rp. 7.7 billion (53.11%). Total regional expenditure in the health sector is IDR. 490 billion with a realization of Rp. 480 billion (98.10%). This large budget is aimed at overcoming health problems, one of which is stunting and other health complaints (Peraturan Menteri Kesehatan Republik Indonesia Nomor 37 Tahun 2023, n.d.). Looking at the report on the realization of the regional income and expenditure budget for the city of Medan for 2023, there is a regional revenue budget for the city of Medan of IDR. 265 billion with realization in 2023 of Rp. 178 billion (67.19%). The budget issued by the Medan City Government aims to improve public health. With the approval of this budget, it is hoped that health services will be supported (Laporan Realisasi Anggaran Pendapatan Dan Belanja Daerah Provinsi Sumatera Utara, 2023). Based on data from the Medan City Government in 2023, it provides an explanation that Medan City's SPM achievement has reached 96.03%. This great achievement also still has shortcomings, namely in terms of reporting and realization of the budget intended for SPM which is still lacking (Pemerintah Kota Medan, 2023). Other data originating from the 2023 Medan City Health Service performance report explains the achievement of public health service efforts at 98.28% with a target of 97.00% in 2023 (Laporan Kinerja Dinas Kesehatan Kota Medan, 2023).

Increasing the level of public health depends on the performance of the community health center. Community Health Centers that work under the auspices of the Health Service must comply with all Health Service decisions so that public health can be maximized. Based on the results of a survey conducted by researchers at the Sei Agul Health Center, Medan City, there is a health SPM report reported by the Sei Agul Health Center, Medan City, in the last three years, namely 2022-2024, showing that health services for pregnant women, mothers giving birth, newborns, toddler health services, basic education age health services, elderly health services, hypertension sufferers, diabetes mellitus sufferers, and health services for people with serious mental disorders (ODGJ) are quite good, namely >90%. Based on the health services for the productive age, it is still not optimal, where in 2022 the SPM achievement for productive age services was only 74.3% and decreased in 2024, namely 52.19%. Other health services, namely health services for HIV and TB sufferers, are still not optimal, this is evidenced by the decreasing SPM achievement for HIV sufferers. In 2022, the SPM achievement for health services for HIV sufferers was 90.7%, then decreased in 2024 with a percentage of only 35.39%, which shows that the SPM achievement is still far from >90%.

In previous research conducted by (Dapamudang et al., 2021) at the Wairasa Health Center which discussed the implementation of BOK funds for stunting prevention. This type of research is qualitative research with case studies. BOK funds provided by the government are used to pay for health workers who provide health, ATK (Office Stationery). BOK funds also prepare health centers for program costs by allocating them according to program needs. The implementation of BOK funds must be in accordance with the management of BOK funds that have been stated in the Constitution.

Based on the results of a survey conducted by researchers, it was found that the high SILPA of the BOK budget was the main factor in the suboptimal achievement of SPM for productive age. Another factor that caused the failure to achieve SPM for productive age was the management of BOK funds which was still not optimal, as evidenced by the BOK budget data for the Sei Agul Health Center, Medan City, showing that the 2022 BOK budget was IDR 279,261,404 with a realization of IDR 146,076,400, - which means only 52.3%. With this budget and realization, there is a SILPA (Budget Surplus Calculation) of IDR 133,185,004. In 2023, the BOK budget given to the Sei Agul Health Center, Medan City, was IDR 272,681,000, - with a realization of IDR 120,930,000, - which means only 44.3%. The Health Center did not report the 2024 BOK budget data

to the researcher because in 2024 the Health Center was still in the process of being examined by the Directorate of Finance. With this budget and realization, there was a SILPA of IDR 151,751,000. If the Health Center implements good BOK fund management, the realization should be >90% and the budget SILPA should not be too high. This shows that there is still quite a large remaining budget that has not been utilized optimally by the Sei Agul Health Center, Medan City. If you look at the data that has been carried out by researchers at the Sei Agul Health Center, Medan City regarding the budget, it is stated in (Perpres RI, 2021), explaining the management of capitation funds which aims to prevent excessively large SILPA from recurring every year. This Presidential Decree also regulates that remaining capitation budget funds must not be used and must be reported to the PPKD as BUD through the Health Service SKPD and the budget must remain in the account of the capitation fund treasurer.

RESEARCH METHOD

This research is a qualitative research with a case study approach that is carried out in depth with the aim of seeing how BOK funds are managed at the Sei Agul Health Center in Medan City. This study involved four informants who understand, know and understand, namely the Head of the Health Center, the BOK Treasurer, the implementer of the productive age program, and the person in charge of the productive age program. The selection of research informants was based on the technical instructions for managing BOK funds for health centers, namely Permenkes No. 18 of 2024. The research instruments applied in this study were stationery, cameras, recording devices, notes, and a list of questions that had been prepared by the researcher to obtain the information the researcher needed. In this study, the data collection technique used was direct interviews with research informants, namely the Head of the Health Center, the BOK Treasurer, the implementer of the productive age program, and the person in charge of the productive age program. The data analysis used in this study was a case study analysis with data processing using a qualitative data processing application, namely Nvivo version 14. The results of the analysis using the NVivo application were carried out in a structured manner by creating a coding theme, namely BOK fund management including planning, implementation, reporting, and evaluation so that the research results were more complex. In-depth interviews (primary), budget data & realization (secondary), and analysis using a special qualitative research analysis application are sufficient to validate the research results. Data analysis aims to see how planning, implementing activities, reporting, and monitoring or evaluation in the management of BOK funds at the Sei Agul Health Center, Medan City.

RESULTS AND DISCUSSIONS

Respondent Characteristics

Table 1. Characteristics of research informants

Informants	Position
Informants-1	Head of Community Health Center
Informants-2	Treasurer BOK
Informants-3	Program Person in Charge
Informants-4	Program Implementer

In the table above, it is known that this research involved four research informants, namely informant-1 who was the Head of the Community Health Center, Informant-2 who was the BOK Treasurer, Informant-3 who was in charge of the program, and Informant-4 who was the Program Implementer.

Based on the picture above, there is a channel for distributing BOK Community Health Center funds based on Minister of Health Regulation No. 18 of 2024, namely that the Central Government distributes BOK funds using state cash to the Community Health Center account which is responsible for the Puskesmas treasurer. Furthermore, the BOK funds will be distributed to the person in charge and program implementer to implement the SPM program.

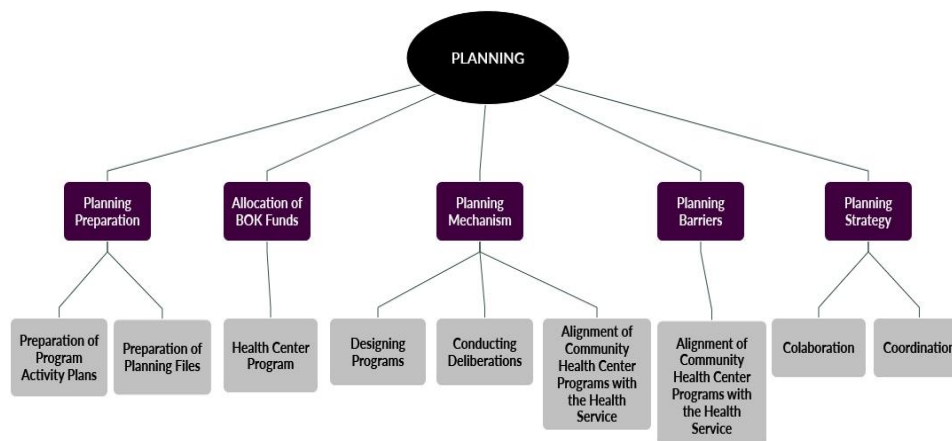


Figure 3. Analysis of BOK fund planning at the Sei Agul community health center, Medan City

In the picture above there are various important components in planning, namely planning preparation, allocation of BOK funds, planning mechanisms, planning obstacles, and planning strategies. In planning, the community health center prepares the program design and prepares planning files. In planning, the allocation of BOK funds is to the Community Health Center program. The mechanism in this planning is that the Puskesmas designs the program, holds deliberations and adjusts the Puskesmas program with the Health Service. An obstacle occurred in planning, namely adjustments between the Puskesmas program and the Health Service. The planning strategy is the implementation of collaboration and coordination.

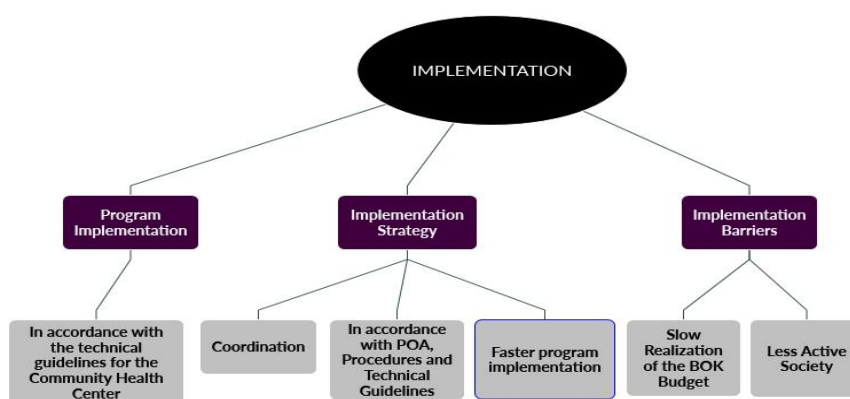


Figure 4. Analysis of the implementation of BOK funds at the Sei Agul community health center, Medan City

In the picture above, there is an implementation of the BOK fund program at the Sei Agul Community Health Center, Medan City. The implementation of the program is carried out as it should be in accordance with the POA and technical guidelines for program implementation at the Community Health Center. In implementing programs that use BOK funds, more effective coordination and program implementation is needed to overcome obstacles that occur such as slow realization of the BOK budget so that the person in charge and program implementers carry out

the program even though the BOK funds have not been realized. Another obstacle that occurs is the lack of community activity in implementing the program.

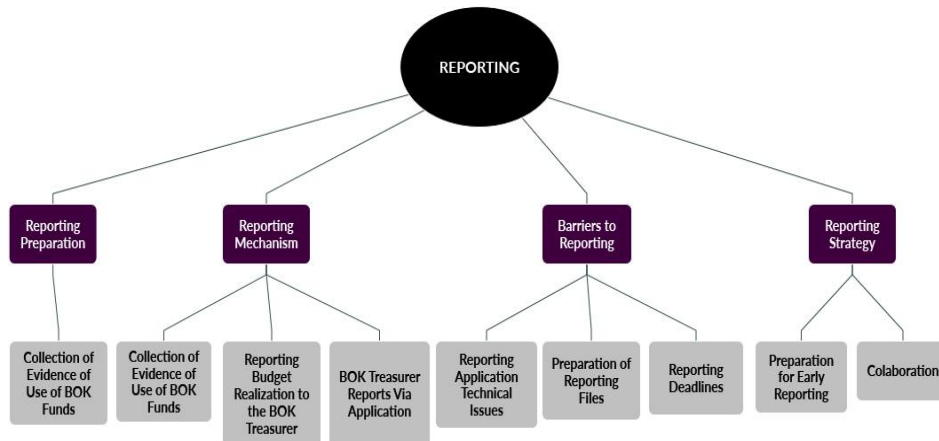


Figure 5. Analysis of BOK fund reporting at the Sei Agul community health center, Medan City

In the picture above, reporting on the use of BOK funds at the Sei Agul Community Health Center, Medan City is reported by following the technical guidelines for managing BOK funds. Reporting on the use of BOK funds is also online using the application or website provided. The BOK Treasurer will make a complete report on the use of BOK funds which will then be reported. Obstacles that occur include technical problems with application errors, preparation of too many reporting files, and reporting times that are too short. Collaboration between all health workers involved is the main strategy in overcoming the obstacles that occur.

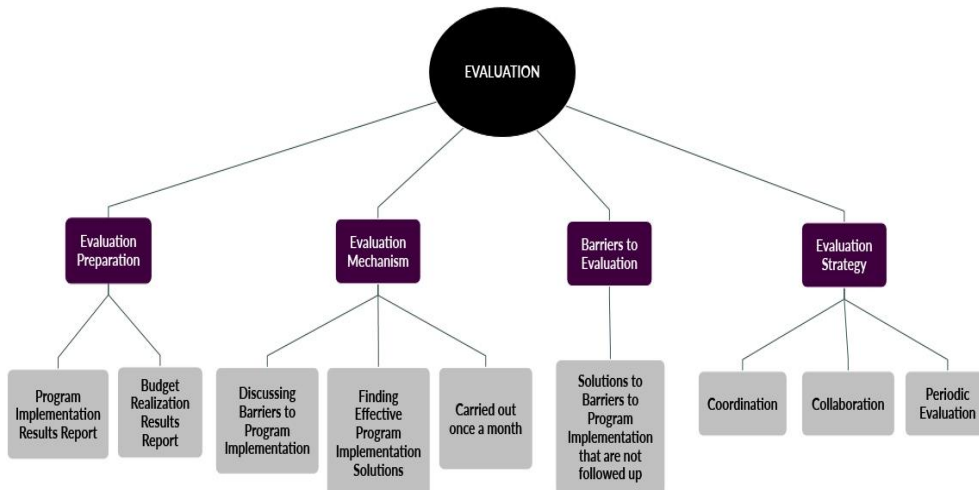


Figure 6. Evaluation analysis of BOK funds at the Sei Agul health center, Medan City

The picture above shows that before carrying out the evaluation, the person in charge of the program and the program implementer report the results of program implementation achievements and report the results of the realization of the BOK budget. Evaluation mechanism carried out at the Sei Agul Community Health Center, Medan City. In the evaluation carried out at the Sei Agul Community Health Center, Medan City, it discussed the obstacles that occurred in implementation, then solutions would be provided so that subsequent implementation would run effectively. Puskesmas evaluations are also carried out once a month. The obstacle that occurs in

the evaluation is the lack of follow-up on the solutions implemented. By implementing coordination, collaboration and regular evaluation, the evaluation can run optimally and the program will run effectively.

Table of Results and Suitability of Theory

Table 4. Implementation of community health centers with a theoretical basis

Research Aspect	Implementation	Theoretical Suitability	Obstacle
Planning	1. Plan/Design SPM program activities	Based on the implementation and obstacles that occur in planning at the Sei Agul Community Health Center, Medan City, in accordance with Minister of Health Regulation Number 18 of 2024 concerning Technical Instructions for Management of Health Operational Assistance Funds, article 16 paragraph (2) explains that funding plans and planning programs must be prepared and approved by the Health Service and the Ministry of Health. In national article 17 paragraph (3), program planning and activities must include program priorities.	Obstacles to planning are adjustments/alignment between programs that have been planned by the Community Health Center and the Health Service planning program.
	2. Plan important program activities		
	3. Hold discussions during planning		
	4. Adapt the Puskesmas program to the Health Service Program		
Implementation	1. Program implementation is carried out by each program holder	Based on the implementation and obstacles that occur in implementation at the Sei Agul Community Health Center, Medan City, in accordance with Minister of Health Regulation Number 18 of 2024 concerning Technical Instructions for Management of Health Operational Assistance Funds, article 19 paragraph (2) explains that program implementation is carried out by each program implementer and program implementation must be coordinated by the Head of the Community Health Center and guided by program implementation at the Community Health Center.	1. Slow realization of the BOK budget
	2. Program implementation must comply with technical guidelines, POA, and Puskesmas directions		2. The community is less active in program implementation
Reporting	1. Puskesmas collects evidence of the use of BOK funds for each program	Based on the implementation and obstacles that occur in reporting at the Sei Agul Community Health Center, Medan City, in accordance with Minister of Health Regulation Number 18 of 2024 concerning Technical Instructions for Management of Health Operational Assistance Funds, Article 20 paragraph (2) explains that BOK fund reporting reports the realization of budget absorption and the realization of implementing activities. In article 20 paragraph (3), BOK fund reporting is reported online using an integrated information and budgeting system.	1. The reporting application often has errors
	2. Reporting on the use of BOK funds is reported by the Puskesmas BOK Treasurer via the application or website provided by the Ministry of Health.		2. Too many reporting files 3. Reporting time is too fast
Monitoring/Evaluation	1. Puskesmas discusses obstacles that occur during program implementation	Based on the implementation and obstacles that occur in monitoring/evaluation at the Sei Agul Community Health Center, Medan City, in accordance with Minister of Health Regulation Number 18 of 2024 concerning Technical Instructions for	At the evaluation stage, there were obstacles, namely the solutions implemented at the activity implementation
	2. Puskesmas finds solutions to		

3.	overcome obstacles during program implementation. The evaluation process is carried out once a month	Management of Health Operational Assistance Funds, Article 21 paragraph (1) explains that the evaluation must discuss in full how the implementation of BOK fund activities is realized and the problems that occur during the implementation of BOK fund activities.	stage were not followed up, thus affecting the success of program implementation.
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Planning

In the planning process at the Sei Agul Community Health Center, Medan City, the Community Health Center plans what activities or programs will be implemented for the BOK budget. In the planning process, program planning is carried out by deliberation to determine what priority programs to implement while still being guided by the Health Service's program planning. Based on research conducted by (Salwa et al., 2024), in the program planning process meetings are held involving the person in charge and program managers. There is an obstacle in planning, namely that the Community Health Center program planning must be adjusted to the Health Service planning. This is in line with research conducted by (Salsabila et al., 2024), the planning process involves various parties, including program implementers and cross-sectors. The agreed plan will later be sent to the Health Service which will then be reviewed and then approved by the Health Service. In research (Ponno et al., 2024), activity planning was carried out by prioritizing problems that occurred at the Community Health Center which would then be discussed and verified by the Health Service. In other research conducted by (Nasywa et al., 2024), planning at the Community Health Center was carried out by involving the BOK treasurer, Head of the Community Health Center, and the Technical Implementation Officer (PPTK). After the process of agreeing on the programs to be implemented, they will be reported to the Health Service which will then allocate BOK funds for each program. Another study conducted by (Naftalin et al., 2020), in the planning of health center programs that use BOK funds involves all program holders, the number of health workers, the volume of activities, and the design of the program whose costs will be borne by BOK funds.

Implementation

At the implementation stage, programs using BOK funds must be implemented in accordance with the existing POA and technical guidelines. The program implementation process is carried out in accordance with what programs each person is responsible for. There were obstacles in the implementation process, namely the budget realization was not on time and the community was less active during program implementation. This is in line with research conducted by (Putri & Arisandi, 2020), namely that delays in the realization of the BOK budget are an obstacle that is difficult to resolve. The delay in the realization of the BOK budget caused some of the planned programs not to be implemented, resulting in reports of program results not being achieved. Delays in the realization of the BOK budget also make the implementation of programs that should be in accordance with the POA fall apart. In other research conducted by (Nadiva, 2022), the implementation of the BOK fund program must be in accordance with the program for which it is responsible. For example, the person in charge of the nutrition program, then the implementation of the nutrition program must be carried out by the person in charge. Communities that are less active cause program implementation outcomes to not be achieved, this is in connection with research conducted by (Somaliggi et al., 2020), during program implementation the priorities of the communities for which the program will be implemented are not determined so that during implementation, communities that are not a priority for program implementation do not contribute to the cause of program outcomes not being achieved. In research conducted by (Anisah, 2020), in every program implementation involving the community, the community did not participate, thus hampering the implementation of the program. In other research conducted by (Prihartanti et al., 2021), it was found that program implementation could

be hampered by two factors, namely insufficient funds and inadequate facilities. This is the same as the results found by researchers, namely the late realization of BOK funds so that at the time of program implementation, funds for the program were insufficient.

Reporting

Reporting the use of BOK funds begins with collecting evidence of the use of BOK funds by attaching receipts, photos, and so on. Furthermore, the use of BOK funds will be reported online using the application or website provided. This reporting is in line with research conducted by (Nuryana et al., 2023), recording and reporting are reported by program implementers to the BOK treasurer by showing proof of the use of funds in each program. When reporting BOK funds, the obstacle that occurred was that the reporting time was too short, which clashed with program implementation that had not been completed and reporting that had to be prepared. In research conducted by (Salwa et al., 2024), reporting involved the Head of the Community Health Center and PPTK officials. Reporting at the Community Health Center uses an application called Simral and other applications related to reporting at the Community Health Center. In the research conducted by (Damanik et al., 2023) it was found that in reporting the BOK fund program it was first recorded manually and then reported electronically or online using the system that had been provided. This is in line with the research results found that the reporting of the BOK fund program was reported online, namely using the website.

Monitoring/Evaluation

During the evaluation, the Community Health Center discussed how the BOK fund budget program was implemented. In the evaluation process, the Community Health Center also creates solutions related to problems that occurred during program implementation. This evaluation stage is in line with research conducted by (Salwa et al., 2024), namely that the evaluation is carried out every month by reporting to the Head of the Community Health Center and the Health Service by evaluating the causes and problems that occur. In this evaluation, the Head of the Community Health Center reviews the implementation of the program by coordinating with other staff so that monthly data on the results of program implementation are reported accurately. The results of the study found by (Andani, 2020), at the monitoring stage, the head of the health center directly participates in supervising and handling problems in the implementation of the program. This is in line with the monitoring and evaluation carried out by the Sei Agul Health Center in Medan City, namely the head of the health center and the health office conducting evaluations related to obstacles in the implementation of the program.

CONCLUSION

Based on the results of the study and analysis, it can be concluded that the failure to achieve the SPM program, especially in the productive age area and the high BOK SILPA budget, is caused by many factors, namely: In planning there are obstacles, namely the adjustment between the Puskesmas program and the Health Office program so that in determining the priority program to be implemented it is not in accordance with the priorities that occur in the Puskesmas, In its implementation there are obstacles, namely the slow realization of the BOK budget and the community is less active so that it affects the results of program implementation, In reporting there are obstacles, namely too many reporting files and insufficient time so that there is a clash of tasks between the preparation of reporting files and the implementation of programs that have not been implemented. Technical obstacles in the application that often experience errors make the reporting process hampered, and In the evaluation there are solutions to obstacles to program implementation that are not followed up, which means it is not clear whether the solutions related to the obstacles that occur can be resolved. Maximum management of BOK funds and in accordance with procedures will have a positive impact such as achieving the SPM program and budget realization > 90%.

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