

# The effectiveness of the use of operational health assistance funds in supporting the achievement of the antenatal care program at the X Community Health Center, Serdang Bedagai Regency

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**ABSTRACT**

The Health Operational Assistance (BOK) program contributes to increasing the coverage of antenatal care services in an effort to reduce maternal mortality. This study aims to determine the effectiveness of BOK fund utilization in supporting the achievement of the Antenatal Care program. This study uses a qualitative method with a case study design. Informants involved in this study were the Head of the Community Health Center, BOK Treasurer, Coordinating Midwife, and ANC Program Implementer. Research informants were determined using a purposive sampling technique. Data analysis was conducted using the Nvivo data processing application version 15. The results of the study revealed that the utilization of BOK funds in the implementation of Antenatal Care is not fully optimal. At the input stage, the realization of BOK funds for ANC has reached 100%, but the utilization of funds is not directly proportional to the achievements of the ANC program. Human resources for BOK fund management are not held by employees with a financial background. The policy for fund utilization is in accordance with technical guidelines. At the process stage, planning has been carried out systematically and structured. In the implementation, there are still obstacles, namely delays in fund disbursement. Reporting on the use of BOK funds has been running well. Monitoring has not been fully optimal. Mini-workshop evaluations have been conducted once a month. At the output stage, ANC outcomes have not reached targets due to a lack of participation from pregnant women and not all ANC activities being budgeted.

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## INTRODUCTION

The WHO explains that to achieve Universal Health Coverage (UHC), everyone must have access to all quality health services, wherever and whenever they need them, without facing financial barriers. The WHO also emphasizes that health funding comes not only from the government but also from public fundraising. In line with this global commitment, the Indonesian government demonstrates its support for achieving UHC through budgeting policies in the health sector (WHO, 2025).

The government allocated approximately IDR 217.3 trillion, or 6% of the total State Budget (APBN) for the health sector in 2025. In accordance with Law Number 17 of 2023 concerning Health, mandatory spending in the health sector is no longer regulated by law (Ministry of Health, 2024). However, the government remains committed to health funding as an effort to improve public health.

The health budget allocation is realized through various financing schemes, including Health Operational Assistance (BOK). BOK, sourced from the State Budget, is a form of government funding assistance distributed by the Ministry of Health to support district/city governments in providing health services in accordance with the Minimum Service Standards (SPM) for the Health Sector (Aulia et al., 2024). Based on the Regulation of the Minister of Health of the Republic of Indonesia Number 18 of 2024 concerning Technical Guidelines for the Management of Health Operational Assistance Funds. Health Operational Assistance Funds (BOK) for community health centers are special non-physical allocation funds allocated to community health centers to support the implementation of operational activities for promotive and preventive health services (Regulation of the Minister of Health of the Republic of Indonesia Number 18 of 2024, 2024).

The utilization of BOK funds, which focuses on promotive and preventive programs at community health centers, includes maternal and child health (MCH), family planning (KB), community nutrition improvement, health promotion, immunization, environmental health, and disease eradication. One of the main objectives of BOK funds is to support maternal health services through antenatal care (ANC), which contributes to reducing the maternal mortality rate (MMR) (Somaliggi & Munir, 2020).

Based on data from the 2023 health financial report, Indonesia consistently publishes all financial reports and health surveys to the public. It was recorded that state spending on the health sector reached IDR 183.2 trillion. With this substantial budget allocated by the government, it is hoped that it will improve public health, particularly in terms of improving health services (Ministry of Health Financial Report, 2023).

To date, the average realization of BOK fund utilization is evident from data from the national Regional Financial Information System (SIKD) that in 2024, BOK funds were allocated to 10,280 Community Health Centers (Puskesmas). BOK fund utilization reached 92%, or 11.5 trillion rupiah out of a total budget of 12.5 trillion rupiah. (Ministry of Finance, 2024) However, according to health data from the 2023 health statistics profile, 26.27% of the population still experiences health complaints. This indicates that government health efforts through health service providers such as community health centers (Puskesmas) and hospitals have not been optimally implemented.

At the provincial level, the allocation of BOK funds in North Sumatra Province in 2024 was recorded at 737.11 billion, with the realization of utilization of 663.37 billion around 90%. However, the coverage of Antenatal Care (ANC) services in North Sumatra Province still does not meet the set target, with Antenatal Care (ANC) service coverage in North Sumatra recorded at only 84.1%. With the first ANC visit (K1) reaching 89.9%, while the percentage for the fourth visit (K4) was recorded at only 82.1% (Winanti et al., 2025).

The total BOK funds in Serdang Bedagai Regency in 2024 amounted to 25.55 billion, divided among 20 Community Health Centers. The realization of BOK fund utilization in Serdang

Bedagai Regency in 2024 was 100%. Despite the realization of fund utilization, there are still several health service coverage areas that have not reached the target in the Serdang Bedagai Regency Health Office profile in 2023, such as the coverage of K6 visits at 70.6% of the target of 90% (Health Profile of Serdang Bedagai Regency, 2023). This indicates that the effectiveness of BOK Fund utilization is not only assessed by the amount of budget absorption, but also by the fund's ability to produce outputs and achieve programs in accordance with predetermined targets.

Improving health services using BOK funds requires input support, such as resources, which are the primary capital of an organization to operate optimally. Human resources are part of the input in implementing activities, with the expected output being the availability and accessibility of quality health services throughout the community. However, several community health centers (Puskesmas) are still unable to manage and utilize their budgets effectively, resulting in BOK programs formulated during the planning stage not being optimally implemented. This can be caused by various obstacles, such as substandard Plans of Action (POAs) and limited financial management resources due to the consolidation of BOK management (Karapa et al., 2025).

The Health Operational Assistance (BOK) program distributed by the Government plays a role in improving the achievement of K6 for pregnant women. BOK funds can be used for activities outside the building, including BOK utilization activities at community health centers in essential public health efforts, namely reducing maternal mortality rates (MMR) through maternal health services (antenatal care) including: antenatal care, implementation of pregnancy classes, monitoring high-risk pregnant women, partnerships between midwives and traditional birth attendants, Implementation of the Childbirth Planning and Complication Prevention (P4K) Program, tracking maternal death cases including verbal autopsies, data collection on target pregnant women, and development of maternal health services (Herlina, 2020). This is in accordance with research (Sija et al., 2020) which examined the relationship between BOK fund allocation and improved maternal health program outcomes, including K6 antenatal care and deliveries handled by health workers in health services in South Konawe Regency. The study's findings revealed a relationship between BOK fund allocation and improved maternal health program outcomes. Similar research was conducted by (Noerjoedianto et al., 2021). The results of the study indicate that the performance of the community nutrition program at the Sengeti Community Health Center is quite good and has met the set targets with funding support from the use of BOK funds. Furthermore, a significant relationship was found between the use of BOK funds >90% and increased achievement of the community nutrition program.

Based on an initial survey conducted by researchers, the BOK fund allocation that was distributed to Community Health Center X, Serdang Bedagai Regency in 2024 was Rp 687,675,050, with a realization of Rp 678,716,196, or 98.7%. Then in 2025, the BOK budget was Rp 645,794,600, with a realization of Rp 619,753,181, or 95.97%. Based on the results of the preliminary survey, the X Health Center of Serdang Bedagai Regency has not achieved the SPM target in the coverage of Antenatal Care services, such as in 2024 there were 742 pregnant women as targets, with K1 coverage of 589 (79.3%), K6 of 582 (78.4%), and in 2025 the number of target pregnant women was 765 pregnant women, with K1 coverage of 516 (67.4%), K6 of 497 (64.9%). This shows that the coverage of Antenatal Care services is still far below the Minimum Service Standard (SPM) target for pregnant women's visits of 100%.

The higher budget absorption should be followed by an increase in the number of pregnant women's visits because this activity is a program funded by the BOK. BOK funds can be used to support the implementation of promotive and preventive programs outside the building, especially in financing the transportation of officers at the community health center. Based on this description, the researcher is interested in further studying the "Effectiveness of the Utilization of Health Operational Assistance (BOK) Funds in Supporting the Achievement of the Antenatal Care (ANC) Program at Community Health Center X, Serdang Bedagai Regency".

Although BOK funds have been planned to support ANC services, there is a gap between planned use and actual implementation. For example, funds allocated for prenatal care are often not fully realized in the form of increased ANC visits. This indicates a gap between the set targets and actual achievements, making it important to assess the effectiveness of BOK fund utilization more thoroughly

## RESEARCH METHOD

This study uses a qualitative method with an in-depth case study design and aims to analyze how the effectiveness of the use of BOK funds is able to support antenatal care services at Community Health Center X, Serdang Bedagai Regency. Informants in this study include the Head of the Community Health Center, BOK Treasurer, Coordinating Midwife, and ANC program implementer. The selection of research informants was determined using a purposive sampling technique, namely selection based on certain considerations and adjusted to the focus of the phenomenon being studied. Data collection techniques in this study used primary data and secondary data. Primary data were obtained through in-depth interviews with interview guidelines. Secondary data were obtained through document studies, namely Budget data and its realization. Data analysis in this study was carried out using a qualitative data processing application, namely Nvivo version 15. The results of the analysis using the Nvivo application were carried out in a structured manner by creating coding themes, namely input, process, and output in the use of BOK funds.

The indicators used to assess the effectiveness of BOK fund utilization include: (1) the number of ANC visits according to standards, (2) the percentage of pregnant women who received at least four ANC visits, (3) the suitability of the distribution of fund utilization with the activity plan, and (4) the availability of health workers involved in ANC services. These indicators were chosen to provide a quantitative and qualitative picture of fund utilization.”

## RESULTS AND DISCUSSIONS

**Table 1.** Informant characteristics

Informant	Position
Informant 1	Head of the Community Health Center
Informant 2	BOK Treasurer
Informant 3	Coordinating Midwife
Informant 4	ANC Program Implementer

Based on the table above, there were four informants involved in this study, including Informant 1 who is the Head of the Community Health Center, Informant 2 who is the BOK Treasurer, Informant 3 who is the Coordinating Midwife, and Informant 4 who is the ANC Program Implementer.

**Table 2.** Absorption of BOK funds for ANC and ANC achievements

Year	BOK Fund	Realization	Percentage (%)	K1 Achievement	K6 Achievements
2024	8,100,000	8,100,000	100%	79.3%	78.4%
2025	13,500,000	13,500,000	100%	67.4%	64.9%

The absorption of BOK funds for the ANC program, as shown in Table 2, has reached 100% budget realization. However, the achievement of the ANC K1 and K6 programs has actually decreased each year. As seen in the table above, the achievement of Antenatal K1 and K6 in 2024 decreased from 79% to 78%. Then, in 2025, the achievement of Antenatal K1 and K6 decreased from 67% to 64%.



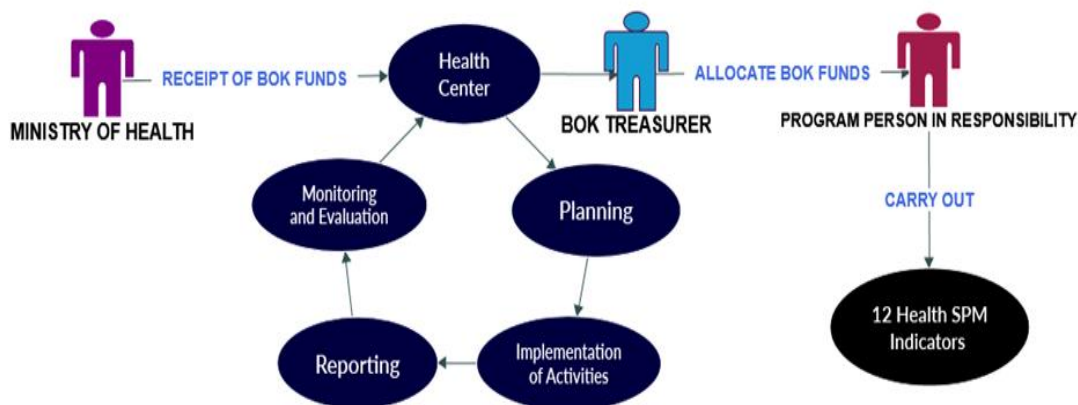


Figure 2. Flow of utilization and management of BOK funds at the Community Health Center

Based on the image, the flow of BOK fund utilization can be seen starting with the community health center receiving BOK funds from the Ministry of Health, then the BOK treasurer allocates BOK funds to each program manager to implement the 12 indicators of the Health Minimum Service Standards (SPM) program. The community health center manages BOK funds through a series of stages, namely planning, activity implementation, reporting, monitoring, and evaluation in accordance with Minister of Health Regulation Number 18 of 2024 concerning BOK fund management.

**Input**

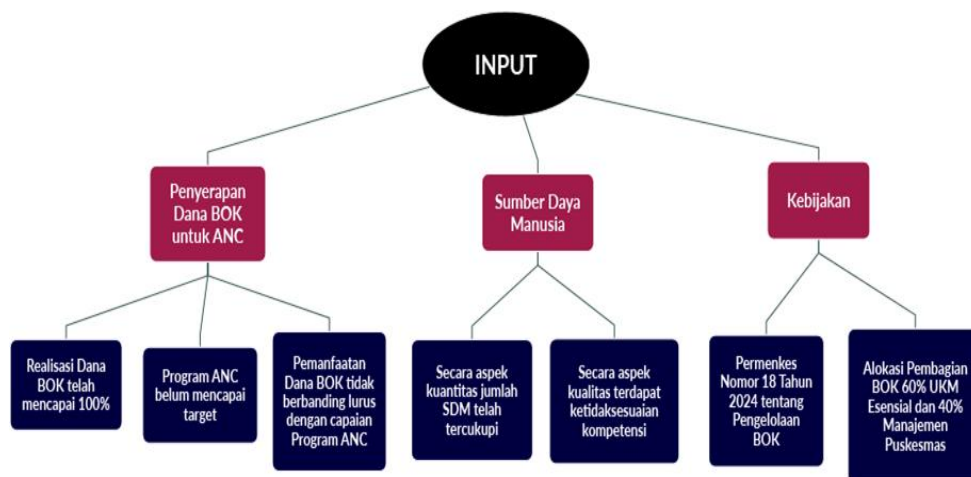


Figure 3. Analysis of input on the use of BOK funds in Antenatal Care services

**Absorption of BOK Funds for ANC**

The absorption of BOK funds for the ANC program at Community Health Center X, Serdang Bedagai Regency, which reached 100% realization but was not followed by an increase in program achievements, indicates that the utilization of BOK funds for ANC is not directly proportional to the achievements of the ANC program. This condition indicates that the high absorption of the BOK budget has not been fully followed by an increase in the performance of the ANC program, so an evaluation is needed.

According to the results of the research conducted (Khuzaimah et al., 2025). This study shows that although the Parit Deli Community Health Center (Puskesmas) had the highest BOK fund absorption, its SPM achievement was the lowest. This suggests that high BOK fund

absorption does not always directly correlate with increased SPM achievement at the community health center. Similar research has also been conducted (Gafur et al., 2023). The research results found that almost all community health centers use BOK funds for antenatal care services. While the allocation of BOK funds for antenatal care service activities is sufficient, when viewed from the program achievements and research results on the distribution of BOK fund utilization is not directly proportional, meaning that the allocation of BOK funds for these activities does not guarantee the success or achievement of the targets of an antenatal care service activity.

### **Human Resources**

Human resources at the X Health Center of Serdang Bedagai Regency are those responsible for managing the BOK and implementing the antenatal care program. The ANC program implementers who are midwives at the X Health Center of Serdang Bedagai Regency number 11 people in carrying out their duties to provide services to pregnant women. In terms of quantity, the number of midwives at the Health Center has been sufficient to conduct visits to pregnant women in the field as well as the training received to implement this program. Based on an interview with one informant, it was said that with the BOK budget, ANC program implementing officers were more enthusiastic about conducting visits to pregnant women in the field.

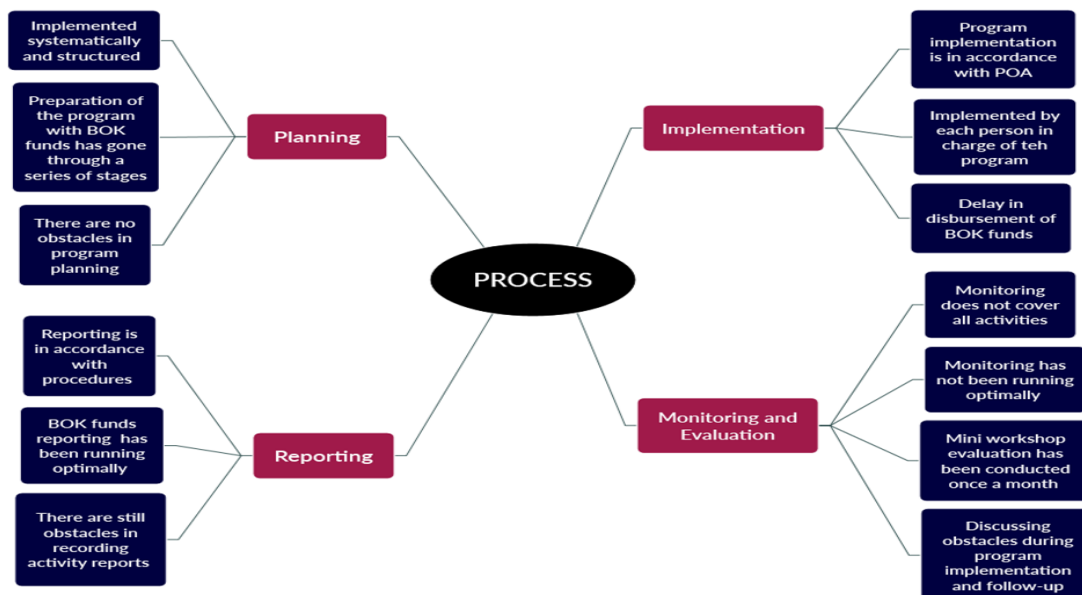
The management of BOK funds at the X Community Health Center in Serdang Bedagai Regency still faces obstacles, namely a mismatch between educational qualifications and the implementation of duties. In managing BOK funds, the required educational background should be employees with accounting or management education, while the BOK treasurer at the community health center is not held by an employee with a financial background, although there is training in BOK fund management, this has not supported the achievement of programs funded by the BOK. With sufficient quality human resources, the use of BOK funds will be on target and improve program achievements. In accordance with the results of the study (Herlina, 2020) which states that human resources in BOK management are hampered by a mismatch between required educational qualifications and the implementation of duties, where the majority of BOK treasurers are KTU, nurses, and midwives. Then, based on the research results (Hadi et al., 2025). Kebun Kopi Health Center still experiences limitations in terms of human resources because it does not yet have an accountant tasked with managing BOK funds.

### **BOK Fund Usage Policy**

The utilization of BOK funds is expected to be able to increase the achievement of promotive and preventive programs in terms of improving Maternal and Child Health, especially health services for pregnant women. Guidelines for the use of BOK must be in accordance with KMK number HK 01.07 / Menkes / 2001/2024 concerning the management of BOK funds for the 2025 Fiscal Year which states that the realization of BOK fund budget absorption must reach 100% realization and program targets are achieved. Then based on Permenkes Number 18 of 2024 concerning the management of BOK funds which includes aspects of planning, implementation, reporting, monitoring, and evaluation. Health Center X of Serdang Bedagai Regency in terms of managing BOK funds has been in accordance with the technical guidelines where the allocation of BOK funds is divided based on a minimum of 60% Essential UKM and 40% for other health efforts and health center management.

This BOK fund usage policy is in line with research (Manu et al., 2022), which states that at the Melolo Community Health Center in East Sumba Regency, the use of BOK funds has been implemented according to the criteria set out in the technical guidelines for BOK fund utilization. With a minimum allocation of 60% of the total BOK funds received by the community health center for Essential SMEs, and 40% for other health efforts and community health center management.

**Process**



**Figure 4.** Analysis of the process of utilizing BOK funds in antenatal care services

**Planning**

The program planning process sourced from BOK funds at the X Health Center of Serdang Bedagai Regency is carried out systematically and structured with several stages. The initial stage begins with the preparation of the RUK (Proposed Activity Plan) by each program manager including the antenatal care program. Next, the RUK that has been prepared by each program is recapitulated by the BOK treasurer to be submitted to the health office while still paying attention to the SPM (Minimum Service Standards) indicators. After submitting the RUK, the next stage is the preparation of the Fund Withdrawal Plan (RPD) by the BOK Treasurer. The RPD is prepared based on the activity plan that has been stated in the RUK. This RPD document is then resubmitted to the health office for verification, after going through the verification process and being approved by the Health Office in the E-Renggar application, the BOK funds will be entered into the health center account. After the BOK funds have been entered into the health center account, the final stage of the planning process is to create a POA (Plan of Action). The POA lists the types of activities to be carried out, including the sources of funds to be used and the human resources responsible for implementing the program.

The planning process for BOK fund activities at Community Health Center X, Serdang Bedagai Regency, was in accordance with procedures and went through a series of systematic stages. This is in accordance with research (Ponno et al., 2024) which states that the process of planning activities using BOK funds at community health centers involves a series of planning stages, including creating a RUK (Work Plan), verifying with the health office, creating a POA (Application of Operational Assistance), and finally disbursing BOK funds to the community health center account. Then, based on research (Pasule et al., 2025), the planning stage for BOK fund activities begins with the preparation of the RUK up to the stage of disbursement of funds which is carried out through the Fund Withdrawal Plan (RPD) and verified by the Health Service.

**Implementation**

The implementation stage of the program using BOK funds at the X Health Center of Serdang Bedagai Regency is in accordance with the POA that has been made. The program implementation process is carried out in accordance with the program that is the responsibility of

each personnel. However, there are still obstacles in the delay in the disbursement of funds, namely per quarter, making the use of BOK funds for the antenatal care program less than optimal. Based on interviews with informants, it was stated that antenatal activities were still carried out before the funds were disbursed, officers carried out activities with existing funds and after the funds were disbursed, they were then distributed for transportation and replacement of previous funds so that these BOK funds were fully realized.

This is in line with research (Andreansyah et al., 2025) which states that the obstacle to program implementation is the untimely disbursement of BOK funds and the program continues even though the BOK funds have not been realized. Then, based on research (Utama et al., 2020), namely the delay in the realization of the BOK budget is a difficult obstacle to overcome. The delay in the realization of the BOK budget causes several planned programs not to be implemented, so that the program results report is not achieved.

### **Reporting**

Reporting on the use of BOK funds at Community Health Center X, Serdang Bedagai Regency begins with attaching proof of the use of BOK funds from each program and an accountability letter (SPJ). Then the BOK treasurer will summarize the results of the report into the BKU (General Special Book) and report it to the system. Reporting on the use of BOK funds has gone through a series of procedures, but there are still obstacles in the activity report, namely there are still errors in recording activity reports because activity reports are still done manually.

This report is in line with research (Ponno et al., 2024), which stated that reporting on the use of BOK funds at the community health center had been carried out in accordance with procedures and there were almost no obstacles in the process of preparing the report. Research by (Manu et al., 2022), revealed that there were obstacles in reporting, namely delays in officers in carrying out activity accountability reports.

### **Monitoring and Evaluation**

The monitoring and evaluation system for the use of BOK funds at the X Community Health Center in Serdang Bedagai Regency still has obstacles in implementing BOK fund activities, namely that monitoring has not covered all activities and has not run optimally. At the evaluation stage, the health center discussed how the BOK program was implemented, obstacles that occurred during the program implementation, and discussed the SPM achievement report for each program attended by the head of the health center, the BOK treasurer and each person in charge of the program. The X Community Health Center in Serdang Bedagai Regency has conducted a mini-workshop evaluation once a month and discussed solutions related to obstacles that occurred during the program implementation and the implementation of follow-up actions in the implementation of the program.

This is in accordance with the research results (Salwa et al., 2024). The community health center has conducted an activity evaluation process using BOK funds every month. Program evaluation is carried out through the preparation of a report which is then submitted to the head of the community health center. The success of the program is determined at the planning stage, and if the target is not achieved, an evaluation will be carried out to identify the causes and problems and follow up on the program. Research by (Ardhana et al., 2025). It also states that activity evaluations are conducted to assess whether programs funded by BOK funds are meeting their stated objectives. Kuala Bhee Health Center evaluates the extent to which BOK funds are able to achieve their objectives by assessing the achievement of performance indicators established in the planning stage.

Output

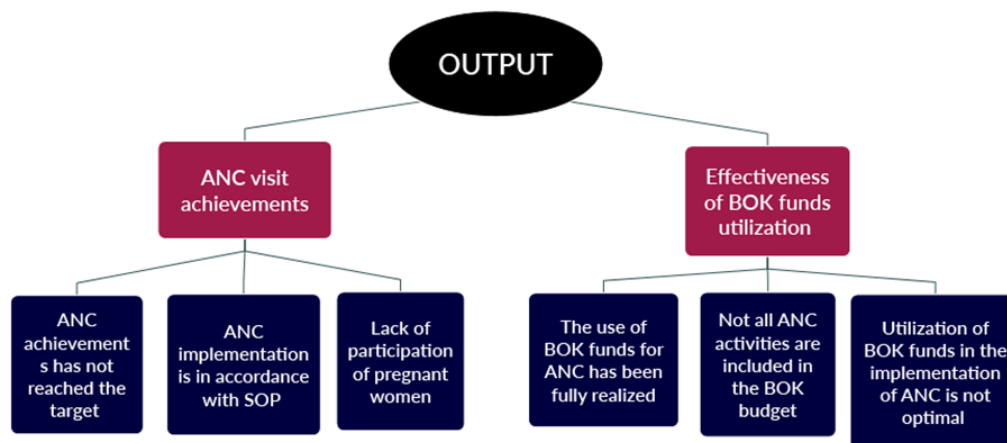


Figure 5. Analysis of the output of BOK fund utilization in Antenatal Care services

**ANC Visit Achievements**

Based on the Minister of Health Regulation Number 6 of 2024 concerning Technical Standards for Fulfillment of Minimum Service Standards for Maternal Health, the target for achieving maternal health services is set at 100%. The achievement of ANC SPM at Community Health Center X, Serdang Bedagai Regency has not reached the target. Officers in carrying out activities have complied with the existing SOP. The obstacles that occurred and the ANC achievement that has not reached the target were due to the absence of pregnant women during the program implementation in the field, the long distance between the pregnant women's homes and the program implementation location, and the lack of awareness and participation of pregnant women in participating in Posyandu activities that have been implemented by the community health center.

This is in accordance with research (Khairani & Gurning, 2025) which stated that the failure to achieve the target number of visits by pregnant women at the X Health Center in Medan City was caused by pregnant women not having regular check-ups and only coming for visits when they were close to giving birth. Research by (Ulfadila & Agustina, 2023), also found that the low achievement of SPM in antenatal care services was due to the lack of participation of pregnant women in ANC activities and the still minimal knowledge of mothers about the importance of pregnancy check-ups.

**Effectiveness of BOK fund utilization**

Utilization of BOK funds in the implementation of ANC at Community Health Centers X Serdang Bedagai Regency has been fully realized. However, not all ANC activities are included in the budget. ANC activities that have been realized include prenatal classes, data collection of target pregnant women, Supplementary Food (PMT) for pregnant women with Special Needs (KE), and tracking of maternal mortality cases. Activities that are not included in the BOK budget are the Implementation of the Childbirth Planning and Complication Prevention Program (P4K), Monitoring of high-risk pregnant women, and partnerships between midwives and traditional healers. BOK funds in the implementation of ANC activities actually greatly help the smoothness of officers in carrying out activities in the field, with the existence of BOK funds, health workers become more enthusiastic in carrying out ANC activities, especially activities outside the building that require transportation costs. The use of BOK funds is said to be effective if it is able to achieve the target performance achievements of the program, especially promotive and preventive services outside the building with an optimal and targeted budget absorption rate.

This finding is in line with research (Suparmi et al., 2020). This indicates that the use of BOK funds is associated with increased K4 outcomes and deliveries handled by health workers in health care facilities. BOK utilization also has a significant relationship with increased prenatal and delivery check-ups at health facilities, attendance at prenatal classes, P4K programs, and integrated health service post (Posyandu) implementation.

**Table 3.** Effectiveness of BOK fund utilization based on main findings and theoretical suitability

Component	Theory Suitability	Key Findings	Information
<b>Input</b>			
Absorption of BOK funds for ANC	Based on KMK No. HK. 01.07/MENKES/2001/2024 concerning Operational Instructions for the Management of BOK funds for the 2025 Fiscal Year, the realization of the BOK fund budget is said to be good if it is realized 100%.	The realization of BOK funds for ANC has reached 100%, but the utilization of these funds is not directly proportional to the achievements of the ANC program.	Ineffective
Human Resources	Human resources related to BOK fund management should have an educational background in financial management, accounting or administration.	BOK fund management is not handled by employees with a financial background.	Ineffective
BOK Fund Usage Policy	Based on the Minister of Health Regulation Number 18 of 2024 concerning technical instructions for managing BOK funds, the allocation of BOK funds is at least 60% for Essential SMEs and 40% for health efforts and health center management.	The management of BOK funds is in accordance with technical guidelines where the allocation of BOK funds is divided based on 60% for Essential UKM and 40% for other health efforts.	Effective
<b>Process</b>			
Planning	Based on the Minister of Health Regulation Number 18 of 2024 regarding technical instructions for managing BOK funds, Article 16 paragraph (1) states that in planning, a proposed plan for the use of BOK funds must be prepared and submitted in an integrated planning and budgeting information system. In Article 16 paragraph (2), the plan for the use of BOK funds must be prepared and approved by the health service.	The program planning process using BOK funds has been carried out systematically and structured through several stages starting from preparing the RUK, conducting verification with the health service, making the RPD, to preparing the POA.	Effective
Implementation	Based on the Minister of Health Regulation Number 18 of 2024 regarding technical instructions for managing BOK funds, Article 19 paragraph (2) explains that program implementation is carried out by each program implementer and the allocation of funds per detailed activity menu is adjusted to program priorities.	In the implementation of activities, there was a delay in the disbursement of funds, namely per quarter, making the use of BOK funds for the ANC program less than optimal.	Ineffective
Reporting	Based on the Minister of Health Regulation Number 18 of 2024 regarding technical instructions for managing BOK funds, Article 20 paragraph (2) explains that the BOK fund report is in the form of realization of budget absorption and realization of activity implementation.	Reporting on the use of BOK funds has been running optimally and according to procedures, however there are still obstacles in recording activity reports.	Effective
Monitoring and Evaluation	Based on the Minister of Health Regulation Number 18 of 2024 regarding technical instructions for managing BOK funds, Article 21 paragraph (1) explains that monitoring and evaluation must be carried out on the implementation of activities that use BOK funds, the timeliness of report submissions and problems that occur during the implementation of activities.	Monitoring of the implementation of BOK fund activities has not been running optimally and has not covered all activities, while evaluations have been carried out once a month and discussed solutions related to obstacles that occurred	Ineffective

Output ANC Visit Achievements	Based on the Minister of Health Regulation Number 6 of 2024 concerning Technical Standards for Fulfilling Minimum Service Standards for Pregnant Women's Health (ANC), the target for achieving service visits for pregnant women is set at 100%.	during program implementation.  The ANC SPM has not yet reached its target. Obstacles include the absence of pregnant women during program implementation in the field, as well as the lack of participation of pregnant women in integrated health service post (Posyandu) activities.	Ineffective
Effectiveness of BOK fund utilization	The use of BOK funds is said to be effective if it is able to achieve the program performance targets, especially promotional and preventive services outside the building, with an optimal and targeted budget absorption rate.	Not all ANC activities are included in the BOK budget, such as P4K activities, monitoring of high-risk pregnant women, and partnerships between midwives and traditional healers.	Ineffective

## CONCLUSION

Based on the research results, it can be concluded that the utilization of BOK funds in supporting the achievement of the antenatal care program at Community Health Center X, Serdang Bedagai Regency has not been fully optimal. This is because at the input stage, namely the absorption of BOK funds for ANC is not directly proportional to program achievements. Human resources in managing BOK funds are not held by employees with a financial background. At the process stage, during the implementation of activities, obstacles were still found, namely delays in the disbursement of funds per quarter which made the utilization of BOK funds for the antenatal care program less than optimal, and monitoring of the implementation of BOK fund activities did not cover all activities. Then at the output stage, namely ANC achievements have not reached the target due to the lack of participation of pregnant women in participating in Posyandu activities, and not all ANC activities are included in the BOK fund budget, such as P4K activities, monitoring of pregnant women with high risk, and partnerships between midwives and traditional healers.

In addition to the indicators already used, the evaluation of the effectiveness of BOK funds can be expanded by adding other indicators, such as the level of satisfaction of pregnant women with ANC services, the quality of examinations (e.g., nutritional counseling and pregnancy risk detection), and the sustainability of the program from year to year. With these additional indicators, the assessment of the effectiveness of BOK funds will be more comprehensive and can serve as a basis for future policy improvements.

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