

## Management of Health Operational Assistance Funds from the Perspective of Budgetary Goals Characteristics at the Community Health Center

Dian Novita Sari<sup>1</sup>, Wulan I R Sari<sup>2</sup>✉

Mulawarman University, Samarinda, Indonesia.

✉Corresponding author: wulan.sari@feb.unmul.ac.id

### Article history

Received 2025-11-21 | Accepted 2025-12-20 | Published 2025-12-31

### Abstract

Health Operational Assistance Program is a government program that supports national priorities in the health sector by strengthen promotional and preventive efforts and improve access to and quality of basic services in community health centers. However, the realization of the program budget absorption in community health centers was around 60% from 2022 to 2024, for example, at the Perangat Community Health Center. This indicates a problem with governance at the health center. This study aims to explore the causes of the stagnation in budget absorption through a framework of budgetary goals characteristics, including goal clarity, specificity, difficulty, and acceptance. This study uses a qualitative descriptive approach with a case study method at the Perangat Community Health Center. Data collection techniques were carried out through semi-structured interviews and documentation. Key informants included health center leaders, program implementers, and beneficiaries, the community. Results show that stagnant budget absorption is caused by a shift in focus from program objectives to financial accountability, resulting in unclear goals. This has led to difficulties in program implementation due to a lack of clarity of objectives, resulting in an overload of financial administration work. In addition, weak supervision by leaders has resulted in weak management acceptance of program objectives (goal acceptance). This condition will certainly have an impact on the decline in the quality of basic services felt by beneficiaries if it is not immediately corrected. As a result, the suboptimal realization of the health operational assistance budget is caused by weak governance and internal institutions of the community health centers.

**Keywords:** Health Operational Assistance; Budget Realization; Budgetary Goals Characteristics; Community Health Center Governance; Financial Accountability; Goal Clarity.

This is an open-access article under the CC-BY-SA license.



Copyright @ 2025 Dian Novita Sari, Wulan I R Sari

## **INTRODUCTION**

Primary healthcare contributes an important role in achieving equitable access to basic health services and improving public welfare. In Indonesia, the Health Operational Assistance (BOK) program has been implemented since 2010 to strengthen promotive and preventive health efforts at the community level (Naftalin & Ayuningtyas, 2020). Funded through non-physical Special Allocation Funds, the program serves as a national strategy to support service quality and accelerate the achievement of health development targets (Aulia, Ramadhani, Syafitri, Hasibuan, & Sintia, 2024). However, despite the established regulatory framework and increased budget allocations, many regions continue to experience implementation challenges, particularly in the effectiveness and absorption of BOK funds. Several provinces, including East Kalimantan, recorded suboptimal realization rates, indicating governance issues in program execution at the primary care level. The Perangat Community Health Center represents a clear example where BOK budget absorption has remained stagnant at around 60% over the past three years. This condition suggests gaps in planning, program implementation, and internal coordination (Murthi & Sujana, 2009). Although activity plans are prepared annually, unclear program objectives, administrative overload, and weak managerial supervision have contributed to low realization performance. These issues indicate that beyond technical constraints, the formulation and acceptance of budget goals contributes an important role in program outcomes. This study therefore analyzes the management of Health Operational Assistance (HOA) funds at the Perangat Community Health Center through the perspective of Budgetary Goals Characteristics, focusing on goal clarity, specificity, difficulty, and acceptance. The purpose of this paper is to examine how these characteristics influence program implementation and contribute to the stagnation in budget absorption.

## **Literature Review**

### **Public Budget Management**

Public budget management refers to the process of planning, allocating, implementing, and evaluating government financial resources to achieve public service objectives. A well-managed budget must emphasize transparency, accountability, and efficiency to ensure that public funds are used responsibly and effectively (Shah, 2007). Effective budgeting is essential for aligning public resources with development priorities (Mikesell, 2014). In the health sector, sound budget governance ensures that essential services can operate optimally despite resource constraints.

### **Characteristics of Health Operational Assistance Funds**

The Health Operational Assistance (BOK) program was introduced in 2010 as a national strategy to strengthen promotive and preventive health efforts at the primary care level (Kementerian Kesehatan Republik Indonesia, 2023). The program is funded through the Non-Physical Special Allocation Fund and supports activities such as maternal and child health, nutrition services, immunization, surveillance, and health promotion. The use of BOK funds is governed by two main regulations, including the Regulation of the Minister of Health of the Republic of Indonesia HK.01.07/MENKES/2001/2024 (Kementerian Kesehatan Republik Indonesia, 2024), which provides technical guidelines for the implementation, allowable expenditures, and indicator requirements of HOA activities and Regulation of the Minister of Finance of the Republic of Indonesia Number 18 of 2024, which specifically regulates the mechanisms for fund distribution, utilization, and reporting from the national level to primary healthcare facilities (Kementerian Keuangan Republik Indonesia, 2024).

### **Budget Management in Community Health Centers**

As the frontline providers of public health services, community health centers play a central role in managing program budgets. In the context of HOA, program planning must be prepared using a local need-based planning approach and directed toward achieving indicators outlined in the Minimum Service Standards (MSS) for the health sector

(Pemerintah Republik Indonesia, 2023). The budgeting process includes preparing the Activity Proposal Plan (APP) and Annual Activity Plan (AAP), implementing field activities, and completing financial accountability reports. The effectiveness of budget management at the Puskesmas depends on internal coordination, adequate human resources, and strong supervisory functions from leadership. Performance issues in public sector organizations frequently arise not from weaknesses in program design, but from shortcomings in governance and managerial processes, (Van Dooren, Bouckaert, & Halligan, 2015).

### **Budgetary Goals Characteristics (BGC)**

Budgetary Goals Characteristics (BGC) is a conceptual framework used to explain how the characteristics of budget goals influence implementers behavior and the effectiveness of budget execution. The foundational discussion on goal characteristics in budgeting was introduced by Kenis at 1979, who emphasized the importance of goal clarity and goal difficulty in shaping organizational performance (Kenis, 1979). In the public sector, the characteristics of budget goals guide operational direction, strengthen internal coordination, and ensure that programs function in alignment with institutional priorities.

This study adopts four key dimensions, there are goal clarity, goal specificity, goal difficulty, and goal acceptance. These dimensions are an adaptation derived from Locke and Latham's Goal-Setting Theory, which asserts that clear, specific, challenging yet attainable, and accepted goals enhance motivation and performance, (Locke & Latham, 1990, 2002; Latham & Locke, 2006). Insights from Kenis further support the relevance of clarity and difficulty in budgeting contexts, making the integrated use of both frameworks appropriate for public health program management.

Goal clarity refers to the extent to which budget goals are communicated clearly and are free from ambiguity. Goal specificity captures the degree to which budget indicators and targets are precise and measurable. Goal difficulty describes the level of challenge embedded in the budget targets, ideally balancing ambition with feasibility. Goal acceptance reflects the extent to which implementers understand, internalize, and commit to achieving the established budget goals.

Within community health centers, these budget goal characteristics are particularly relevant for explaining program planning dynamics, administrative workload, quality of supervisory functions, and implementer commitment in executing Health Operational Assistance funds. By applying the BGC framework, this study provides a comprehensive perspective on the factors contributing to stagnant budget absorption and the challenges encountered in program implementation at the primary healthcare level.

### **METHOD**

This study employed a descriptive qualitative approach using a case study design at the Perangat Community Health Center. Primary data were collected through semi structured in depth interviews with key internal and external stakeholders, including the Head of the Health Center, administrative staff, the treasurer, the HOA program planner, and community members as service beneficiaries. Supporting data were obtained from official documents such as budget realization reports, annual activity plans, minimum service standards, regulatory guidelines on HOA fund management, and internal technical policies of the health center. Data analysis followed Yin's qualitative case study strategy, which includes pattern matching, explanation building, and time-series analysis (Yin, 2014). The analytical framework focused on four dimensions of Budgetary Goals Characteristics including goal clarity, goal specificity, goal difficulty, and goal acceptance to examine how these factors influence the implementation and budget realization of the HOA program.

## **RESULTS AND DISCUSSION**

### **Measurability and Accuracy of Health Operational Assistance Fund Realization (Goal Specificity)**

The results show that the specificity of goals in the HOA program at the Perangat Community Health Center is clearly formulated at the regulatory level but encounters significant challenges during implementation. According to Locke and Latham (2002) and Latham and Locke (2006) goal specificity requires measurable targets, clear indicators, and consistent evaluation mechanisms. Although HOA guidelines provide quantitative indicators such as target numbers for posyandu visits, maternal health services, and community outreach activities, the translation of these indicators into operational practice remains inconsistent.

In the Perangat Community Health Center, program activities generally proceed as scheduled, and service delivery such as posyandu, child growth monitoring, and maternal health checks continues to operate as routine. However, the measurement of program outputs does not systematically align with financial realization. Activity implementation often proceeds even when administrative documentation has not been completed, causing discrepancies between service performance and recorded budget utilization. As a result, the realization of HOA funds appears low, not because activities did not occur, but because administrative evidence required for reporting was incomplete.

This situation is further complicated by administrative challenges, especially the complexity of the financial accountability reports process. Implementers frequently delay documentation due to limited time, competing workloads, and unclear administrative roles. As delays accumulate, funding for subsequent stages cannot be disbursed, reducing overall budget absorption despite ongoing program activities. These conditions illustrate a misalignment between measurable program indicators and measurable financial indicators, resulting in weak goal specificity at the operational level.

Additionally, limited human resources contribute to reduced accuracy of performance reporting. In some cases, activities target specific coverage levels for example, serving a set number of pregnant women or infants but due to staff shortages, only a portion of the target can be achieved. This discrepancy affects both program effectiveness and the accuracy of reporting, further weakening the link between program outputs and budget realization.

Overall, the findings demonstrate that while HOA targets are specific and measurable in policy documents, their implementation is hindered by administrative bottlenecks, incomplete documentation, and human resource constraints. These challenges undermine the operational specificity of HOA goals, causing underreported performance and contributing to the stagnation of budget realization.

### **Clarity and Understanding of the Objectives of the Health Operational Assistance Fund (Goal Clarity)**

The findings indicate that although the Health Operational Assistance (HOA) program is supported by clear and well-structured technical guidelines, the goal clarity has not been fully translated into a uniform operational understanding within the Perangat Community Health Center. Formally, the objectives of HOA are to strengthen promotive and preventive health services are well articulated in regulatory documents. However, in day to day practice, program implementation tends to focus more on administrative requirements and reporting obligations rather than on achieving substantive program outcomes. This issue reflects the gap between regulatory clarity and operational clarity, consistent with the arguments of (Kenis, 1979; Locke & Latham, 2002; Latham & Locke, 2006).

The preparation of the Annual Activity Plan (AAP), which generally follows patterns from previous years and uses standardized templates, makes the formulation of goals more administrative than responsive to actual field conditions. This limits opportunities for

implementers to build a sense of ownership. Internal meetings also tend to concentrate on reporting procedures and financial accountability reports completion, while substantive evaluations of program impact receive comparatively little attention.

A lack of managerial encouragement, direction, and performance evaluation further reinforces this pattern. Implementers carry out activities as routine tasks, without pressure to improve quality or reflect on program objectives, because supervisors do not emphasize the need for such improvements. As a result, financial accountability reports completion is often perceived as merely an administrative formality with low urgency, making delays in reporting a recurring issue. These delays subsequently hinder the disbursement of the next funding stage and contribute to suboptimal budget realization.

Meanwhile, the community as the beneficiary group generally understands only the direct functions of activities, such as posyandu, without realizing that these services are funded by HOA. This lack of information means they have no reference point for assessing service quality or understanding the factors that influence its sustainability.

Overall, the findings indicate that while the clarity of HOA's objectives is strong at the regulatory level, the internalization of these objectives at the implementation level remains limited. The misalignment between written goals and operational understanding further reinforced by minimal managerial direction creates a gap between program intentions and actual practices. Ultimately, this affects the optimal realization of the budget and the extent of benefits received by the community.

### **Challenges and the Suitability of Program Goals in the Implementation of Health Operational Assistance Fund (Goal Difficulty)**

The goal difficulty dimension assesses whether program objectives are set at a level that is challenging yet realistically achievable for implementers. According to Locke & Latham (Locke & Latham, 1990, 2002; Latham & Locke, 2006), goals should be difficult enough to motivate but achievable under normal work conditions. Meanwhile, (Kenis, 1979) notes that in budgeting contexts, perceived difficulty must align with organizational capacity.

Normatively, the activity targets within the HOA program are designed to encourage improved service performance. However, the findings reveal that the perceived difficulty among implementers at the Perangat Community Health Center no longer stems from technical challenges in the field, but rather from the administrative complexity involved in completing financial accountability reports.

Implementers explained that difficult geographical conditions, long distances to service points, and suboptimal village infrastructure remain manageable and are considered acceptable work risks that do not undermine their motivation. Instead, the most burdensome challenge is the preparation of financial accountability reports documents, which is perceived as significantly more complicated than carrying out the actual health activities. This administrative burden creates psychological pressure and fatigue that exceed the physical challenges, ultimately reducing motivation to complete accountability requirements in a timely manner.

This administrative complexity has become the primary barrier to achieving HOA objectives. Although promotive and preventive activities continue routinely because they have become annual obligations, the misalignment between field implementation and administrative reporting results in delays in disbursement for subsequent funding stages. This situation explains why budget realization stagnates at approximately 60%, even when most physical activity indicators have been carried out.

Furthermore, limited human resources exacerbate the perceived difficulty. Many programs are implemented with an insufficient number of personnel, causing several target indicators such as the number of pregnant women or toddlers that should be served to fall short. Implementers must divide their time between HOA responsibilities and other routine tasks in the health center, creating layered workloads that heighten the sense that program goals are unrealistic.

These difficulties also affect service quality perceived by the community. Beneficiaries experience long waiting times, delays in staff arrival at posyandu, and inconsistent availability of medicines. Although the community does not understand the root cause, these conditions reflect the internal challenges faced by implementers and demonstrate the direct impact on service effectiveness.

Overall, the findings indicate a mismatch between the ideal difficulty envisioned by policymakers and the actual difficulty experienced by implementers. Administrative burdens, excessive workloads, and limited staffing make the program objectives feel unrealistic. These results align with concerns highlighted in (Kenis, 1979) and with the motivational mechanisms described by (Locke & Latham, 1990, 2002; Latham & Locke, 2006), emphasizing that weaknesses in governance systems rather than field challenges are the core contributors to stagnating budget performance.

### **Acceptance and Support for the Goals of Health Operational Assistance Program (Goal Acceptance)**

The dimension of goal acceptance reflects the extent to which implementers genuinely understand, agree with, and commit to the objectives of a program. Drawing on Locke & Latham [13,14], goal acceptance increases when implementers participate in planning and perceive goals as meaningful. However, findings indicate that acceptance of HOA goals at the Perangkat Community Health Center remains low, particularly regarding administrative requirements, such as the completion of financial accountability reports.

This lack of acceptance is rooted in a planning process that provides limited involvement for program implementers. Annual activity plans are largely prepared through a top-down approach and often replicate previous templates, leaving implementers without a meaningful sense of ownership. Consequently, HOA is perceived more as an administrative obligation than as a strategic instrument to improve community health outcomes.

Managerial supervision further reinforces this issue. Inconsistent monitoring and the absence of clear reward-and-punishment mechanisms weaken staff motivation to comply with administrative standards. Leadership acknowledges that insufficient oversight and weak two-way commitment between managers and program implementers have contributed to delays in accountability processes.

These weaknesses directly affect service delivery. While frontline activities such as posyandu sessions continue to be carried out because they are considered routine duties, implementers do not link these activities to the financial mechanisms that support them. When financial accountability reports submissions are delayed and funds remain undisbursed, the quality of services declines without substantial corrective actions. Beneficiaries experience longer waiting times, late-arriving health workers, and inconsistent availability of medicines, even though they remain unaware that these issues stem from internal administrative constraints.

Overall, the low level of goal acceptance among implementers is a critical factor behind the limited absorption of HOA funds. Limited participation in planning, weak supervision, absence of incentive and sanction systems, and the perception that HOA is merely a routine program collectively impede the internalization of program objectives. These conditions highlight goal acceptance consistent with Locke & Latham's theoretical framework (Locke & Latham, 1990, 2002; Latham & Locke, 2006) as a central governance challenge contributing to the stagnation of HOA budget realization.

### **Limitations**

This study is limited to a single community health center and relies primarily on qualitative interviews and internal documents, which may not fully capture variations in HOA implementation across different regions. The relatively small number of informants and the absence of comparative analysis restrict the generalizability of the findings. Furthermore, the study examines fund realization through the lens of the Budgetary Goals Characteristics framework, which emphasizes goal clarity, specificity, difficulty, and acceptance. While this framework offers a focused explanation of behavioral and

managerial factors, it does not cover other governance elements that may also influence HOA budget absorption.

## CONCLUSION

This paper examined the management of Health Operational Assistance (HOA) funds at the Perangat Community Health Center using the Budgetary Goals Characteristics framework. The findings show that although HOA has clear formal guidelines, gaps in operational understanding, administrative overload, weak supervision, and limited staff capacity have contributed to stagnant budget realization of around 60%. While field activities continue as routine services, the misalignment between program objectives and financial accountability requirements has prevented optimal use of available funds. These conditions indicate that the core challenges lie not in community service delivery but in internal institutional governance. Strengthening managerial oversight, simplifying administrative requirements, and improving staff engagement are essential steps to enhance budget performance and ensure that HOA funds fully support promotive and preventive health services for the community.

## REFERENCES

- Aulia, C. M., Ramadhani, R. A., Syafitri, A., Hasibuan, I. D., & Sintia, D. (2024). Pemanfaatan dana bantuan operasional kesehatan (BOK) di Puskesmas Padang Bulan Kota Medan. *Jurnal Kesehatan Masyarakat Inovatif*, 7, 1–8.
- Kenis, I. (1979). Effects of budgetary goal characteristics on managerial attitudes and performance. *Accounting Review*, 54(4), 707–721.
- Kementerian Keuangan Republik Indonesia. (2024). Peraturan Menteri Keuangan Nomor 18 tentang Petunjuk Teknis Penyaluran dan Pelaporan Dana Transfer ke Daerah Tahun Anggaran 2024. Jakarta.
- Kementerian Kesehatan Republik Indonesia. (2023). Peraturan Menteri Kesehatan Nomor 37 tentang Standar Teknis Pemenuhan Pelayanan Kesehatan Dasar pada Jaminan Kesehatan Nasional. Jakarta.
- Kementerian Kesehatan Republik Indonesia. (2024). Peraturan Menteri Kesehatan Nomor HK.01.07/MENKES/2001/2024 tentang Petunjuk Teknis Penggunaan Dana Bantuan Operasional Kesehatan (BOK) Tahun Anggaran 2024. Jakarta.
- Latham, G. P., & Locke, E. A. (2006). Enhancing the benefits and overcoming the pitfalls of goal setting. *Organizational Dynamics*, 35(4), 332–340.
- Locke, E. A., & Latham, G. P. (1990). *A theory of goal setting and task performance*. Englewood Cliffs, NJ: Prentice Hall.
- Locke, E. A., & Latham, G. P. (2002). Building a practically useful theory of goal setting and task motivation: A 35-year odyssey. *American Psychologist*, 57(9), 705–717.
- Mikesell, J. L. (2014). *Fiscal administration: Analysis and applications for the public sector* (9th ed.). Boston, MA: Cengage Learning.
- Murthi, I. A. M. M., & Sujana, I. K. (2009). Pengaruh budgetary goal characteristics terhadap kinerja manajerial pada rumah sakit pemerintah di Kota Denpasar. *Jurnal Ilmiah Akuntansi dan Bisnis*, 4(2).
- Naftalin, F., & Ayuningtyas, D. (2020). Pemanfaatan dana bantuan operasional kesehatan pada Puskesmas Kranji di Kota Bekasi. *Jurnal Bidang Ilmu Kesehatan*, 10(1), 95–103.
- Pemerintah Republik Indonesia. (2023). Peraturan Pemerintah Nomor 3 tentang Anggaran Pendapatan dan Belanja Negara (APBN). Jakarta.
- Shah, A. (2007). *Budgeting and budgetary institutions*. Washington, DC: The World Bank.
- Van Dooren, W., Bouckaert, G., & Halligan, J. (2015). *Public management and performance*. London, UK: Routledge.
- Yin, R. K. (2014). *Case study research: Design and methods* (5th ed.). Thousand Oaks, CA: SAGE Publications