



EVALUATING HEALTH OPERATIONAL ASSISTANCE FUND UTILIZATION FOR NONCOMMUNICABLE DISEASES

Sri Rijki Septiyeni*, Risky Kusuma Hartono

Master of Public Health Study Program, Faculty of Health Sciences, Universitas Indonesia Maju, Jl. Harapan No.50, Lenteng Agung, Jagakarsa, Jakarta Selatan, Jakarta 12610, Indonesia

[*rizkisepti@gmail.com](mailto:rizkisepti@gmail.com)

ABSTRACT

The Health Operational Assistance Fund (BOK) finances promotive and preventive activities at community health centres (Puskesmas), including noncommunicable disease (NCD) programmes. In Lebak District, BOK budget absorption for the NCD programme reached 100%, yet related Minimum Service Standard indicators remained uneven, indicating a spending-performance gap. Objective: This study evaluated BOK fund utilisation for the NCD programme at Puskesmas in Lebak District using the Context, Input, Process, and Product (CIPP) framework. A qualitative evaluative design was used. Twenty-six informants from the District Health Office and six Puskesmas were purposively sampled; data were collected through interviews, observation, and document review, analysed by CIPP component, with credibility strengthened through triangulation. Policies and planning were in place, though financing flexibility and data consistency were limited (context); staff held concurrent duties and equipment, logistics, and information systems were constrained (input); implementation integrated well with CKG and Posbindu despite fragmented monitoring (process); and BOK funds increased screening and early detection, though achievement remained uneven, with one Puskesmas reaching 100% budget realisation but only 63% screening, 94% hypertension-service, and 50% diabetes-service coverage (product). BOK funds sustained NCD activities and accountability, but optimising performance requires needs-based planning, equitable resources, integrated information, and stronger monitoring.

Keywords: CIPP model; health operational assistance fund; noncommunicable disease; primary health centre; programme evaluation

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INTRODUCTION

Health operational financing is an important component supporting the sustainability of primary health care in Indonesia. Puskesmas funding derives mainly from National Health Insurance (JKN) capitation funds, the Health Operational Assistance Fund (BOK), and local government budgets: capitation funds mainly support health services and the operational costs of first-level facilities (Purnamasari et al., 2024), whereas BOK strengthens promotive and preventive activities (Priyatiningsih & Nurwahyuni, 2019), improving operational capacity (Suranugraha et al., 2018) even though implementation still faces administrative burdens, limited budget flexibility, and constraints in using health information systems (Aisyah et al., 2025). Puskesmas are primary care facilities that carry out promotive, preventive, curative, and rehabilitative efforts and implement public health programmes (Alani et al., 2023), which requires adequate financing and data-based management through information systems (Aisyah et al., 2025); BOK is one government instrument used to expand access to and improve the quality of services and strengthen the capacity of health workers and the managerial function of primary care (Priyatiningsih & Nurwahyuni, 2019), and its management therefore requires transparency, accountability, and systematic monitoring and evaluation (Widyaningsih et al., 2022).

BOK utilisation is mainly directed towards non-physical activities, outreach services, health education, and community-based interventions (Prihastuti & Gani, 2024), but implementation still

faces delays in disbursement, limited human resources, a high administrative burden (Mansur et al., 2025), limited use of information systems (Aisyah et al., 2025), and coordination and reporting problems (Priyatiningsih & Nurwahyuni, 2019) that can affect the coverage and quality of services and the achievement of health outcomes (Aprilianda et al., 2025); financing priorities and reporting systems remain constrained even in other countries (Schattner, 2024). Well-managed preventive financing can improve service quality and cost efficiency (Fuady et al., 2024), but its success depends on accessibility, community characteristics, cross-sectoral coordination, financing flexibility, and implementation quality (Fuady et al., 2024), since increasing financing or the intensity of primary care does not automatically translate into better performance without adequate governance, an implementation strategy, and performance-based evaluation (Schwarz et al., 2020); an evaluation of BOK utilisation is therefore needed to ensure that financing realisation genuinely contributes to health service outputs and outcomes.

Noncommunicable diseases (NCDs) such as hypertension, diabetes mellitus, stroke, cancer, and chronic obstructive pulmonary disease remain a major health service challenge; in Lebak District, hypertension and diabetes mellitus cases have tended to increase while early-detection coverage has not yet reached target. A preliminary study at Puskesmas Muncang found that BOK fund realisation for the NCD programme reached 100%, yet health-screening coverage for the productive-age population (15–59 years) reached only 63%, standard hypertension services 94%, and standard diabetes mellitus services only 50% indicators under the health-sector Minimum Service Standards (SPM) set by Ministry of Health Regulation No. 6 of 2024 pointing to a gap between budget absorption and programme achievement and showing that high realisation alone cannot be used as the sole indicator of NCD programme success.

Previous studies show that BOK supports promotive and preventive activities (Priyatiningsih & Nurwahyuni, 2019), although its utilisation is still affected by limited educational media, monitoring instruments, and cadre training (Susanto et al., 2022), and by the availability of services, medicines, equipment, and health information (Mali et al., 2025), while cadre involvement and coordination with Puskesmas increase the use of community-based services such as Posbindu PTM (Untad et al., 2022) indicating that success depends not only on budget size but also on resource readiness, implementation, and continuity of care, a relationship rarely examined comprehensively at district level. By evaluating BOK fund utilisation for the NCD programme through the CIPP model, and by assessing its contribution to service access (Jacobs & Price, 2006), community involvement (Untad et al., 2022), changes in NCD risk factors (Asadi-Aliabadi et al., 2023), and the readiness of facilities and quality of implementation (Aschalew et al., 2025), this study aimed to evaluate the utilisation of the Health Operational Assistance Fund in supporting the Noncommunicable Disease Programme at Puskesmas in Lebak District, examining the alignment between policy and programme needs, resource readiness, the implementation process, and programme outcomes within the framework of primary health care (Jullien et al., 2024).

This gap between full budget realisation and uneven achievement of Minimum Service Standard indicators matters beyond a single Puskesmas: it suggests that budget absorption alone is an unreliable proxy for programme performance, and that resource-allocation decisions made on that basis risk failing to strengthen NCD prevention and control where it is most needed. A systematic evaluation of how BOK funds are actually converted into staff readiness, service delivery, and health outcomes is therefore necessary to inform more effective planning at the district level. Accordingly, the objective of this study was to evaluate the utilisation of the Health Operational Assistance Fund for the Noncommunicable Disease Programme at Puskesmas in Lebak District using the Context, Input, Process, and Product (CIPP) model, in order to identify the factors that support or hinder the translation of budget realisation into improved NCD screening and service coverage.

METHOD

This study used a qualitative approach with an evaluative research design. A qualitative approach was chosen because the study aimed to gain an in-depth understanding of the process of utilising the Health Operational Assistance Fund (BOK) for the Noncommunicable Disease (NCD) Programme at Puskesmas in Lebak District, not merely to measure numerical outputs but also to explore the perceptions, barriers, and contextual factors influencing programme implementation. The qualitative method allowed an in-depth exploration of the context, implementation process, and social-organisational dynamics affecting service performance, making it well suited to evaluating a complex health programme.

The evaluation model used was the CIPP model (Context, Input, Process, Product) developed by Stufflebeam (1971), chosen because it is highly relevant for comprehensively and systematically evaluating government-funded health programmes, and the study variables followed its four components accordingly. The Context component covered national and local BOK and NCD policies and regulations, the epidemiological profile of NCDs in Lebak District, and the health-sector Minimum Service Standards (SPM); the Input component covered the amount of BOK allocation per Puskesmas, the number and competence of human resources managing BOK and the NCD programme, the availability of facilities, infrastructure, and NCD equipment, and BOK planning documents (RUK/RPK); the Process component covered the mechanisms for disbursing and utilising BOK funds, implementation of BOK-funded NCD activities (Posbindu PTM, NCD risk-factor screening, Prolanis, and home visits), and the recording, reporting, and monitoring systems and constraints encountered; and the Product component covered the realisation/absorption of BOK funds for the NCD programme, achievement of NCD programme indicators such as screening coverage, early detection, and risk-factor control, and the alignment between NCD programme planning and implementation.

Informants were selected using purposive sampling, based on the relevance of their knowledge, experience, and direct involvement with the phenomenon under study, in order to obtain information-rich data (Dahal et al., 2019). Inclusion criteria comprised District Health Office or Puskesmas staff directly involved in the planning, management, implementation, monitoring, or evaluation of BOK funds and/or the NCD Programme, who were actively in post and willing to participate; staff not directly involved in these activities, inactive during data collection, or unable to complete the interview process were excluded. The number of informants was determined by information adequacy and data saturation that is, data collection continued until the information obtained became repetitive and additional informants no longer yielded meaningful new information (Gnass et al., 2025). To protect confidentiality, each informant was assigned a code based on their institution of origin: D01–D04 for District Health Office informants and P01–P22 for Puskesmas informants. These codes are used consistently when presenting verbatim quotations in the Results section.

Data were collected through in-depth interviews, observation, and document review. In-depth interviews were conducted semi-structured, using an interview guide developed from the CIPP evaluation components; interviews were conducted face-to-face with the informant's consent, audio-recorded for transcription, and lasted approximately 45–90 minutes per informant. Non-participant observation was used to examine environmental conditions, the availability of facilities, and the implementation of BOK-funded NCD activities, with findings recorded in field notes. Document review was conducted on official documents related to BOK fund management and the NCD programme, using a checklist to assess the completeness, conformity, and consistency of documents with prevailing regulations. To validate the data, source and method triangulation was applied: source triangulation compared information across informants involved in BOK and NCD programme management, while method triangulation compared the results of in-depth interviews, non-participant observation, and document review; consistencies and differences among the three

sources were examined to obtain a comprehensive interpretation and to ensure that findings were supported by multiple lines of evidence, an approach recommended for strengthening the trustworthiness and credibility of qualitative research (Schlunegger et al., 2024).

Ethical principles for research involving human participants were upheld throughout the study. Before each interview, informants received a written explanation of the study's purpose and procedures and provided written informed consent; participation was voluntary, informants could withdraw at any time without consequence, and confidentiality was maintained by reporting findings using the coded identifiers described above rather than personal names.

RESULT

Participant Characteristics

A total of 26 informants participated in this study, comprising four informants from the Lebak District Health Office and 22 informants from Puskesmas. District Health Office informants included staff responsible for the P2P/NCD division, the NCD programme officer, planning, and the environmental health programme, while Puskesmas informants comprised heads of Puskesmas, BOK activity managers (PPTK BOK), treasurers, and NCD programme officers. Length of service ranged from 1 to 10 years, reflecting variation in programme- and financing-management experience, and educational backgrounds included diploma, bachelor's, health-profession, and master of public health qualifications. This diversity of positions, experience, and educational background allowed the study to capture varied and in-depth perspectives on BOK fund utilisation for the NCD Programme at Puskesmas in Lebak District, spanning authority levels from planning and financial management to programme implementation (Table 1).

Table 1.
Characteristics of the Informants (N = 26)

Code	Position	Length of Service	Highest Education
D01	Head, P2P/NCD Division	4 years	Master of Public Health
D02	NCD Programme Officer	3 years	Master of Public Health
D03	Head, Planning Section	10 years	Master of Public Health
D04	Environmental Health Officer	2 years	Bachelor of Public Health
P01	Head of Puskesmas	5 years	Master of Public Health
P02	Head of Puskesmas	5 years	General Practitioner
P03	Head of Puskesmas	3 years	Registered Nurse (Ners)
P04	Head of Puskesmas	2 years	Registered Nurse (Ners)
P05	Head of Puskesmas	1 year	Registered Nurse (Ners)
P06	Head of Puskesmas	3 years	Registered Nurse (Ners)
P07	BOK Activity Manager	5 years	Registered Nurse (Ners)
P08	BOK Activity Manager	4 years	Diploma in Nursing
P09	BOK Activity Manager	4 years	Registered Nurse (Ners)
P10	BOK Activity Manager	4 years	Bachelor of Public Health
P11	BOK Activity Manager	5 years	Registered Midwife
P12	BOK Activity Manager	5 years	Registered Nurse (Ners)
P13	Treasurer	10 years	Bachelor of Nutrition
P14	Treasurer	10 years	Registered Midwife
P15	Treasurer	6 years	Registered Nurse (Ners)
P16	Treasurer	6 years	Registered Midwife
P17	Treasurer	7 years	Registered Nurse (Ners)
P18	NCD Programme Officer	3 years	Registered Midwife
P19	NCD Programme Officer	4 years	Registered Nurse (Ners)
P20	NCD Programme Officer	3 years	Registered Nurse (Ners)
P21	NCD Programme Officer	2 years	Registered Nurse (Ners)
P22	NCD Programme Officer	3 years	Registered Nurse (Ners)

Thematic analysis identified four interrelated themes explaining how BOK funding is translated into NCD Programme implementation and service outcomes at Puskesmas in Lebak District. Although the fund enables activities to be implemented in accordance with prevailing provisions, programme success depends not only on budget availability and absorption but also on effective integration of planning, resources, implementation, and continuous follow-up within the health service system.

Theme 1. Compliance with Technical Guidelines Underpins Implementation, but Flexibility Remains Limited

Interpretation of all data sources showed that the BOK Technical Guidelines (Juknis) were well understood by programme managers at both the District Health Office and Puskesmas level, and were regarded as the main reference for preparing activity plans, using the budget, and compiling accountability reports. This shared understanding indicates that policy implementation already rests on a regulatory foundation that is relatively uniformly understood by all implementers. One informant stated:

“The BOK fund is an operational fund that must be used according to the technical guidelines and cannot be spent freely.” (D02)

Nevertheless, informants also noted that real needs in the field could not always be accommodated within the BOK financing mechanism because of restrictions on the types of activities permitted under the guidelines, prompting Puskesmas to adjust their activity priorities to remain within the regulatory corridor. Based on this, the researchers interpreted regulatory compliance as the main strength in BOK fund management, while at the same time constituting a factor limiting implementers' flexibility in responding to dynamic local needs, as reflected in the following statement:

“The relationship between the amount of funding, the type of activity, the quality of implementation, and programme outcomes has not yet been analysed in depth and consistently.” (P01)

In addition, the quality of the data underlying planning still requires strengthening: although epidemiological data were used in preparing the programme, informants reported that discrepancies between application data, Puskesmas registers, and village reports were still frequently found, requiring repeated validation suggesting that the main strength of the context component lies in regulatory compliance, while effectiveness remains affected by limited policy flexibility and the as-yet-suboptimal quality of planning data.

“The data are used, but we still carry out validation because the number of targets in the application, the register, and the village report sometimes differ.” (P06)

Theme 2. Planning Is Participatory, but Implementation Capacity Remains Uneven

Interviews showed that NCD Programme activity planning involved various parties at the Puskesmas through mini-workshops, cross-programme meetings, and joint discussion with the management team, reflecting a commitment to participatory, needs-based planning.

“We start from gaps in achievement, not from a list of activities.” (P04)

This statement indicates that the planning process has been oriented towards need-based planning, so that proposed activities are directed more towards solving service problems than merely fulfilling budget allocations. However, not all programme needs could be accommodated in planning because of budget ceilings and restrictions on the types of activity permitted under the BOK financing menu.

“Core needs are usually accommodated, but their volume and frequency are sometimes reduced.” (P05)

Beyond budget constraints, variation in implementation capacity was also influenced by human-resource conditions: although almost all Puskesmas had staff managing the NCD Programme, most held concurrent responsibility for several other programmes, limiting the time and attention available for NCD management, as explained by one informant:

“The issue is not simply whether staff exist, but whether the time, division of labour, and competence are sufficient.” (P07)

Observation and document review further revealed variation between Puskesmas in translating plans into implementation, owing to differences in human-resource capacity, managers' experience, availability of epidemiological data, and budget allocated, indicating that while participation in planning was well developed, organisational capacity to implement outcomes remained shaped by each Puskesmas's internal conditions.

Theme 3. Adaptation as a Strategy to Sustain Programme Continuity

Cross-informant analysis showed that resource constraints did not halt NCD activities; instead, implementers adapted in various ways according to local conditions, integrating NCD activities with Posbindu, the Free Health Check-up programme (CKG), village activities, health-cadre services, and other cross-programme activities.

“Disbursement at the start of the year was once delayed, so the activity schedule was condensed into the following quarter.” (P01)

This shows that NCD Programme implementation did not proceed linearly according to the original plan but developed through an ongoing process of field-level adjustment a form of organisational capacity that, in informants' experience, allowed services to continue despite constraints in budget, human resources, or supporting facilities.

“Activities were rescheduled, combined with other village activities without reducing their objectives, or targets were prioritised.” (P04)

Theme 4. Administrative Accountability Is Established, but Programme Information Integration Remains a Challenge

Document review showed that financial administration processes had been carried out according to regulations: planning documents, transaction evidence, accountability reports, and reporting mechanisms were available and could be traced administratively, consistent with interview findings that financial management was running in a relatively orderly manner.

“There is quite a lot of administration because we have to enter data into several applications at once, so recording is often duplicated.” (P03)

“Programme data are actually available, but are still scattered across several systems. So when we want to monitor or reconcile activity achievements with budget realisation, we still have to recapitulate and match the data manually.” (P21)

Programme managers also reported that NCD data management remained scattered across applications and reporting systems not yet fully integrated, requiring frequent manual reconciliation showing that strengthening of the administrative system has not been matched by strengthening of the programme information system, so that data-management efficiency remains a challenge in NCD Programme implementation.

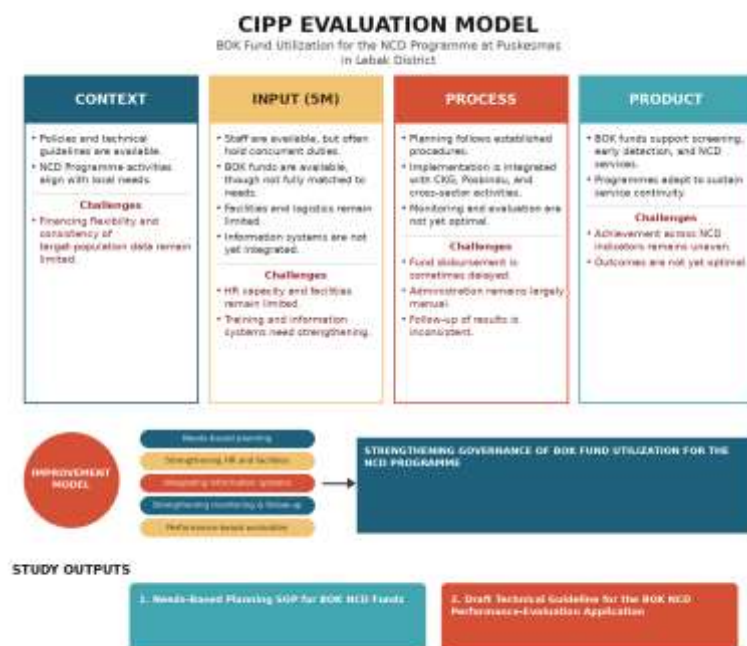


Figure 1. CIPP evaluation model of BOK fund utilization for the NCD Programme at Puskesmas in Lebak District

DISCUSSION

BOK utilisation for the NCD Programme at Puskesmas in Lebak District met administrative requirements and supported programme implementation but did not consistently produce equitable and sustainable outcomes. High budget absorption was constrained by allocation that did not fully reflect target burden and area characteristics, concurrent staff duties, limited equipment and logistics, delayed disbursement, fragmented data, and weak counselling and follow-up. These findings align with the CIPP model, which evaluates context, input, process, and product to support programme improvement rather than merely demonstrate administrative success (Mashuri et al., 2025).

In the context component, technical guidelines, allocation decrees, budget plans, activity proposals, plans of action, and baseline NCD data supported formal compliance with Ministry of Health Regulation No. 37 of 2023. However, limited financing flexibility and inconsistencies among application data, registers, village reports, and population targets could lead to inaccurate planning and resource distribution. Data validation and integrated information systems are therefore essential for evidence-based planning and patient tracking from screening to treatment (Akbar et al., 2025).

In the input component, multidisciplinary planning involved Puskesmas leaders, programme officers, BOK managers, treasurers, and management staff. Nevertheless, participation did not ensure adequate resources when proposals were reduced, allocations overlooked population and geographical differences, and staff held concurrent responsibilities. Resource readiness should include sufficient personnel, competence, equipment, logistics, educational materials, medicines, cadre support, and information systems (Rao et al., 2023). Similar limitations have been reported in Indonesian community-based NCD screening, particularly regarding staffing, screening equipment, and health-education materials (Widyaningsih et al., 2022).

In the process component, delayed disbursement resulted in postponed or condensed activities, potentially shifting attention from community needs to budget-realisation targets. Integrating NCD screening with the Free Health Check-up programme and village activities improved efficiency and access (Widyaningsih et al., 2022), consistent with evidence that community-based programmes in Indonesia and Viet Nam increased screening utilisation and knowledge (Fritz et al., 2024). However, effective integration requires traceable documentation, clear responsibility, counselling, referral

pathways, and follow-up for every abnormal result. Suboptimal health education may also explain why increased screening did not consistently improve preventive behaviour and treatment adherence, particularly because asymptomatic individuals may perceive little need for examination (Mashuri et al., 2025).

In the product component, one Puskesmas achieved 100% budget realisation but only 63% screening coverage, 94% hypertension-service achievement, and 50% diabetes-service achievement. This demonstrates that budget absorption measures expenditure, whereas programme achievement reflects reach, quality, and continuity. Diabetes services require glucose testing, confirmation, education, treatment, monitoring, and adherence, making them more complex than blood-pressure screening (Mashuri et al., 2025). Performance indicators should therefore include follow-up of abnormal results, timeliness of services, receipt of counselling and medication, and disease control.

Improvement should address the CIPP components as an interconnected chain by strengthening population-data validation and NCD-burden mapping, allocating resources according to needs and geographical characteristics, ensuring regular implementation and integrated recording, and linking performance assessment to coverage, quality, equity, follow-up, and disease control. BOK is an important programme enabler, but its effectiveness depends on governance, workforce capacity, infrastructure, community involvement, data integration, and continuity of care (Rao et al., 2023).

Strengths and limitations of this study

This study applied the CIPP model to evaluate BOK utilisation beyond budget realisation by examining programme needs, resource readiness, implementation, and outcomes. Perspectives from District Health Office and Puskesmas stakeholders were supported by triangulation of interviews, observations, and document reviews. However, the study included only six Puskesmas in Lebak District, limiting transferability to other settings. The findings also depended partly on informants' experiences, while the product evaluation relied on available achievement and financial data and therefore could not directly assess long-term population health outcomes.

CONCLUSION

The Health Operational Assistance Fund (BOK) has supported promotive, preventive, screening, and early-detection activities within the NCD Programme at Puskesmas in Lebak District. However, its utilisation remains constrained by limited financing flexibility, human resources, facilities, logistics, information-system integration, and follow-up of screening results. Therefore, the District Health Office and Puskesmas should strengthen needs- and epidemiological-data-based planning, equitable resource allocation, integrated monitoring, and systematic follow-up, while assessing performance beyond budget absorption to include programme quality, equity, continuity, and achievement of NCD indicators.

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