

## The Influence Of Accountability And Transparency On The Management Of Health Operational Assistance Funds (BOK)

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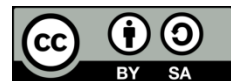
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### ABSTRACT

This study aims to determine the effect of accountability and transparency on the management of the Health Operational Assistance (BOK) fund at Puskesmas Jeumpa, Bireuen Regency. The topic was chosen due to the crucial role of BOK in supporting promotive and preventive health programs, and the frequent issues of fund mismanagement. The research employed a quantitative approach using a survey method. Primary data were collected through questionnaires with a Likert scale of 1–5 distributed to 73 respondents and analyzed using multiple linear regression. The findings indicate that both accountability and transparency have a positive and significant effect, both partially and simultaneously, on BOK fund management. The coefficient of determination of 78.8% shows that these two variables explain most of the variation in fund management. In conclusion, higher levels of accountability and transparency lead to better BOK fund management. It is recommended that the health center and local government strengthen accountability mechanisms, improve information disclosure, and enhance supervision to optimize the effective and efficient use of BOK funds.

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## 1. Introduction

The Indonesian healthcare system relies heavily on Community Health Centers (Puskesmas). Puskesmas play a strategic role in providing basic healthcare services to the community. To support basic healthcare services, the Ministry of Health launched programs, one of which is the Health Operational Assistance (BOK) since 2010. The launch of the BOK scheme is due to the function of puskesmas as a center for health-oriented regional development. BOK funds are funds allocated from the Ministry of Health's State Budget (APBN) which are distributed to district/city governments and then distributed to puskesmas through an assistance mechanism (Yulianti & Terzaqi 2023). The BOK program is provided by the central government to district/city governments to implement healthcare services in

accordance with Minimum Service Standards (SPM). SPM serves as a driver to improve the quality and accessibility of healthcare services, and ensures that all communities receive services in accordance with established standards. The health sector is moving towards the Millennium Development Goals (MDGs) by improving the performance of puskesmas and their networks in providing promotive and preventive healthcare services. To achieve these goals, BOK funds must be managed effectively and efficiently, ensuring they are used appropriately. The BOK fund budget must be adequate, so it should be supplementary, particularly for promotional and preventive efforts.

The use of BOK funds in community health centers is focused on efforts to improve the achievement of national priority health programs, particularly in leveraging activities to achieve the MDGs. However, the reality is that the implementation of BOK programs is still not in accordance with what is expected, various obstacles arise that certainly impact the utilization and management of BOK funds. Obstacles that arise in managing BOK funds lead to disbursement of funds and a lack of socialization to the community about BOK-funded programs (Hanggraini, et al., 2023) .

The management of BOK funds remains fraught with challenges. Lack of coordination between the central and regional governments, frequent policy changes, and a limited understanding of fund management mechanisms are some of the factors that hinder the effective use of BOK funds (Yulianti & Terzaqi 2023) . Furthermore, a major challenge in BOK fund management is the frequent lack of accountability and transparency in fund use, resulting in funds that should be used to improve health services being ineffective or even misused.

One of the main issues that has become the focus of alternative solutions in managing BOK funds at the Jeumpa Community Health Center is the lack of an effective oversight mechanism for BOK fund use . Without an adequate oversight mechanism, it is difficult to ensure that BOK funds are used efficiently and appropriately to improve the quality of health services at the Community Health Center (Yulianti & Terzaqi 2023) .

Accountability and transparency are two crucial concepts. Accountability is the obligation of related parties to be responsible for the actions and decisions taken in managing funds . Yulianti & Terzaqi (2023) showed that accountability has a significant influence on the management of BOK funds at the Sukajadi Community Health Center, Talang Kelapa District, Banyuasin. Transparency can be defined as openness and easy access to information related to the use of BOK funds . Saharuddin & Katjina (2021) found that good transparency in the Baubau City Health Office has successfully increased the effectiveness of the BOK program, demonstrating that openness in BOK fund management can influence the achievement of program objectives.

The importance of proper management of BOK funds cannot be underestimated. BOK funds play a strategic role in increasing access to quality health services and improving community welfare. The BOK budget is expected to assist the Jeumpa Community Health Center in managing the community health center service system. With the BOK, the Jeumpa

Community Health Center can improve the smoothness of its promotive and preventive work programs, as it has its own budget allocation.

Based on this phenomenon, this study formulates three main questions: (1) Does accountability influence the management of BOK funds at the Jeumpa Community Health Center, Bireuen Regency? (2) Does transparency influence the management of BOK funds at the Jeumpa Community Health Center, Bireuen Regency? (3) Do accountability and transparency simultaneously influence the management of BOK funds at the Jeumpa Community Health Center, Bireuen Regency?

The purpose of this study is to analyze the influence of accountability and transparency, both partially and simultaneously, on the management of BOK funds at Jeumpa Community Health Center. The results are expected to contribute to the development of public financial governance in the health sector, particularly in increasing transparency and accountability in the management of BOK funds.

## **2. Research Methods**

This study uses a quantitative approach with a survey method to examine the influence of accountability and transparency on the management of Health Operational Assistance (BOK) funds. The quantitative approach was chosen because this study focuses on objectively measuring the relationship between variables through statistically processed numerical data. The research location is the Jeumpa Community Health Center, Bireuen Regency, with a population of all employees involved in BOK fund management. The sampling technique used is saturated sampling, where the entire population is used as respondents. The number of respondents involved in this study is 73 people.

Primary data were collected through a questionnaire with a Likert scale of 1-5, covering the variables of accountability (6 questions), transparency (8 questions), and BOK fund management (6 questions). The questionnaire was structured based on indicators relevant to the concept of each variable, such as accountability, information transparency, efficient use of funds, and compliance with regulations.

The research instruments were tested for validity and reliability before use. Validity was tested using corrected item-total correlation, while reliability was assessed using the Cronbach's alpha coefficient. Data analysis was performed using classical assumption tests (normality, multicollinearity, and heteroscedasticity) and multiple linear regression analysis to determine the effect of independent variables on the dependent variable. All data processing was performed using SPSS software.

This method is expected to provide a comprehensive picture of the extent to which accountability and transparency influence the management of BOK funds, as well as serve as a basis for recommendations for improving public financial governance in the health sector.

### 3. Results and Discussion

#### Results of Instrument Validity and Reliability Tests

Prior to analysis, all questionnaire items were tested for validity using the Corrected Item-Total Correlation test. The test results showed that all items had correlation values greater than 0.30, thus being declared valid (Sugiyono, 2021). Reliability testing using Cronbach's Alpha yielded values greater than 0.60 for all variables, indicating the research instrument was reliable (Ghozali, 2021).

#### Classical Assumption Test

Table 1. Normality Test Results

		Unstandardized Residual
N		73
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Standard Deviation	1.65226773
Most Extreme Differences	Absolute	.060
	Positive	.035
	Negative	-.060
Test Statistics		.060
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: SPSS 25 output (processed), 2025

This study used the Kolmogorov-Smirnov non-parametric statistical test. According to Ghozali (2021), this test is used to determine whether the collected data in a group or variable is normally distributed. Data considered good is data with a normal distribution. Based on Table 1, the significance value is  $0.200 > 0.05$ , thus it can be concluded that the residual values in this study are normal.

Table 2. Multicollinearity Test

Model	Collinear Statistics	
	Tolerance	VIF
Accountability	0.158	6,314
Transparency	0.158	6,314

Source: SPSS 25 output (processed), 2025

The multicollinearity test is used to evaluate whether there is a high correlation between independent variables in a multiple linear regression model. If there is a high correlation between independent variables, it can cause interference in measuring the influence of those variables on related variables. Based on Table 2, it can be seen that the accountability and transparency tolerance value is  $0.158 > 0.10$  and the accountability and transparency VIF value is  $6.314 < 10,000$ , which can be interpreted as no multicollinearity occurs.

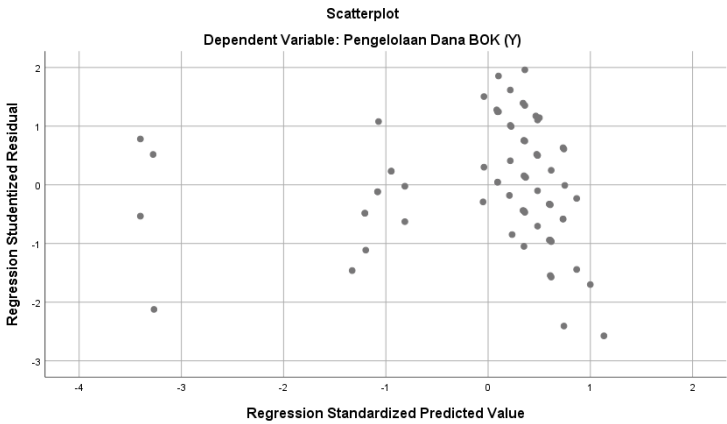


Figure 1. Heteroskematics Test

One method for detecting heteroscedasticity is through observing a scatterplot. Figure 1 shows that the scatterplot is the basis for decision-making to determine whether heteroscedasticity exists. The absence of heteroscedasticity is characterized by the absence of a specific pattern and the absence of a 0-point spread along the y-axis, thus concluding that heteroscedasticity is not present.

Multiple Linear Regression Analysis

Table 3. Multiple Linear Regression Test Results

Model	Unstandardiz ed Coefficients		Standardiz ed Coefficien ts	t	Sig .	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero- order	Partia l	Part e	Toleranc e	VIF
1 (Constant)	.787	1,560		.505	.615					
Accountability (X1)	.396	.144	.382	2,761	.007	.863	.313	.152	.158	6,314
Transparency (X2)	.424	.112	.524	3,782	.000	.874	.412	.208	.158	6,314

Source: SPSS 25 output (processed), 2025

The results of multiple linear regression analysis show the equation:

$Y = 0.787 + 0.396X_1 + 0.424X_2 + e$

The constant value of 0.787 indicates that if the accountability (X1) and transparency (X2) values are considered zero, then the BOK fund management value will be 0.787 units. This constant describes the contribution of other factors not included in the model. A positive coefficient of 0.396 means that every 1 unit increase in the accountability score will increase the BOK fund management score by 0.396 units, assuming other variables are constant. The t-test significance value of 0.007 (<0.05 ) indicates that the influence of accountability on BOK fund management is statistically significant . A positive coefficient of 0.424 means that every 1 unit increase in the transparency score will increase the BOK fund management score by 0.424 units, assuming other variables are constant. The t-test significance value of

0.000 ( $<0.05$ ) indicates that the influence of transparency on BOK fund management is also statistically significant.

Table 4. R2 Test (Coefficient of Determination)

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Change Statistics					
					R Square Change	F Change	df1	df2	Sig. Change	Durbin-Watson
1	.887 <sup>a</sup>	.788	.781	1,676	.788	129,711	2	70	.000	1,968

Source: SPSS 25 output (processed), 2025

Based on the output, an R value of 0.887 was obtained, indicating a very strong relationship between accountability and transparency with the management of BOK funds. The R Square value of 0.788 means that 78.8 % of the variation in BOK fund management can be explained by the two independent variables, while the remaining 21.2% is influenced by other factors outside the model. The Adjusted R Square value of 0.781 indicates that the regression model has good predictive ability.

Table 5. F test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	728,455	2	364,227	129,711	.000 <sup>b</sup>
	Residual	196,559	70	2,808		
	Total	925,014	72			

Source: SPSS 25 output (processed), 2025

Based on the results of the F test, the calculated F value was 129.711 with a significance of  $0.000 < 0.05$ . This indicates that the accountability (X1) and transparency (X2) variables simultaneously have a significant effect on the management of BOK funds (Y). Thus, the regression model used is appropriate to explain the relationship between variables in this study.

Table 6. t-test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.787	1,560		.505	.615
	Accountability (X1)	.396	.144	.382	2,761	.007
	Transparency (X2)	.424	.112	.524	3,782	.000

Source: SPSS 25 output (processed), 2025

Based on the results of the t-test, the accountability variable (X1) has a calculated t-value of 2.761 with a significance of  $0.007 < 0.05$ , so that it partially has a significant effect on the management of BOK funds (Y). The transparency variable (X2) has a calculated t-value of 3.782 with a significance of  $0.000 < 0.05$ , which means that it also partially has a significant effect on the management of BOK funds (Y). Thus, both independent variables have a positive contribution to improving the quality of BOK fund management at the Jeumpa Community Health Center.

### **Accountability Influences the Management of Health Operational Assistance (BOK) Funds**

Based on the results of the hypothesis test, the accountability variable has a positive and significant effect on the management of BOK funds at the Jeumpa Community Health Center. This is evidenced by the calculated t value being greater than the t table and a significance value of  $0.007 < 0.05$ . This means that the higher the level of accountability possessed by the management, the better the management of BOK funds. Accountability can ensure that health program objectives are achieved through the right process, because the responsible party will consider the implications of each decision and action.

One indicator of high accountability is the existence of strict sanctions for errors or negligence in implementing activities, which can encourage managers to be more careful in using funds. Good accountability also builds public trust, as the public can see that funds are being used transparently, efficiently, and effectively. Furthermore, accountability facilitates sound financial control through accurate recording and timely reporting, so that cash inflows and outflows can be systematically managed as needed.

The results of this study are consistent with the findings of Yulianti & Terzaqi (2023) and Katjina (2021), which showed that accountability significantly influences the management of BOK funds. Similarly, Din's (2023) research confirms that the implementation of sound accountability principles impacts accurate reporting and optimal achievement of program targets. Thus, accountability is a crucial element in preventing misuse of funds and increasing the effectiveness of health programs.

### **Transparency Impacts the Management of Health Operational Assistance (BOK) Funds**

Based on the hypothesis test that has been conducted, the transparency variable has a positive and significant effect on the management of Health Operational Assistance Funds (BOK). This is evidenced by the calculated t value being greater than the t table and a significance value of 0.000 which is smaller than 0.05. This means that the higher the level of transparency in the fund management process, the better the quality of health program implementation. Transparency in the management of BOK funds includes openness in budget preparation, reporting, and access to information so that stakeholders can know and understand the use of these funds.

The results of this study align with the findings of Yulianti & Terzaqi (2023), who stated that transparency has a positive and significant impact on the management of BOK funds.

They emphasized that openness in reporting and budget preparation can increase the effectiveness of fund utilization and strengthen public trust. This finding is also supported by research by Risda (2023), who found that the implementation of the BOK program at the Rumbia Community Health Center was quite transparent, through mini-workshops and POA involving all staff and health cadres.

Furthermore, research by Ponno et al. (2024) shows that transparency in the management of BOK funds at Awan Rantekarua Community Health Center is demonstrated through the publication of accountability reports on the bulletin board, allowing the public to monitor the program's progress. This step not only increases transparency but also strengthens accountability and public participation.

Transparency allows parties such as the Health Department, auditors, and oversight bodies to conduct monitoring and evaluation more easily. This openness encourages discipline and thoroughness among managers because they know their performance can be seen and assessed by others. Without transparency, accountability is difficult to achieve, so the two complement each other in public fund governance.

Thus, the results of this study confirm that transparency is a key factor in preventing irregularities, increasing public trust, and ensuring that BOK funds are used appropriately to improve the quality of public health services.

#### **4. Conclusion and Suggestions**

##### **Conclusion**

This study proves that accountability and transparency have a positive and significant effect on the management of Health Operational Assistance (BOK) funds at the Jeumpa Community Health Center in Bireuen Regency, both partially and simultaneously. These results indicate that the implementation of good accountability through clear accountability mechanisms, as well as transparency in the delivery of fund management information, can increase the effectiveness and efficiency of BOK fund use according to program objectives. The high coefficient of determination indicates that these two variables play a significant role in explaining variations in BOK fund management, although other factors also play a role. The strength of this study is that it provides empirical evidence at the regional community health center level, while the weakness lies in the limited research location which makes the results not widely generalizable. Future research can expand the scope of the region and add other variables such as supervision and human resource competency to provide a more comprehensive picture.

##### **Suggestion**

Based on the research results, it is recommended that the Jeumpa Community Health Center improve the quality of accountability mechanisms and information transparency in the management of BOK funds. The local government, through the Health Office, needs to strengthen its oversight function and provide ongoing training on accountability and transparency to fund management officers. Furthermore, reporting policies need to be



simplified to be more effective and efficient, so that BOK fund management can run optimally and on target to improve public health services.

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