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Evaluation of BOK Fund Utilization for Priority Health Programs in Selected Community Health Centers in Jambi City Using the CIPP Model

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Abstract
Introduction: *Health Operational Assistance (BOK) funds support priority programs at Community Health Centers, requiring evaluation beyond budget absorption.* ***Objective:*** *To evaluate BOK utilization for five priority health indicators in Jambi City in 2025 using the Context, Input, Process, Product (CIPP) model.* ***Methods:*** *This qualitative evaluation involved the Jambi City Health Office and three Community Health Centers: Rawasari, Pakuan Baru, and Kebun Kopi. Seventeen purposively selected informants participated. Data were obtained through interviews, observations, and document reviews.* ***Results and Discussion:*** *Planning followed policy priorities but did not fully reflect local needs. Staffing shortages, overlapping duties, administrative delays, and inconsistent records constrained implementation. Across 20 centers, budget realization was 80.74% of IDR 10,140,054,000. Realization at the three selected centers was 99.99%, 87.36%, and 59.94%, respectively, whereas average indicator achievement was 74.88%, 86.18%, and 74.20%.* ***Conclusion:*** *BOK supported priority programs, but improved needs-based planning, staffing, administrative coordination, and integrated performance monitoring are needed*

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Introduction

Health development is an integral part of national development and serves as a crucial investment in enhancing the quality of human resources. Primary health care forms a vital foundation for delivering promotive and preventive services and achieving health indicators. This development trajectory requires support through resource management and financing that are effective, efficient, transparent, and accountable. Law Number 17 of 2023 concerning Health underscores the importance of integrated Health development is an essential component of national development, requiring effective, efficient, transparent, and accountable management of primary healthcare resources. Community Health Centers play a central role in delivering promotive, preventive, and essential healthcare services, as emphasized in Law Number 17 of 2023 concerning Health (Presiden Republik Indonesia, 2023). However, achieving national health priorities, particularly maternal and child health, immunization, and tuberculosis control, depends not only on program availability but also on adequate financing, implementation, and monitoring (Kementrian Kesehatan Indonesia, 2025). Therefore, a key managerial challenge is ensuring that available operational funds are allocated according to service needs, translated into planned activities, and linked to measurable program achievements

The Non-Physical Special Allocation Fund (DAK), distributed through Health Operational Assistance (BOK), supports priority healthcare activities at Community Health Centers. Its implementation in 2025 was governed by Minister of Health Regulation Number 18 of 2024 and Minister of Health Decree Number HK.01.07/Menkes/2001/2024 (Kementerian Kesehatan Republik Indonesia, 2024a), (Kementerian Kesehatan Republik Indonesia, 2024). The 2025 BOK performance framework includes five indicators: facility-based deliveries (PF), neonatal visits (KN), tuberculosis treatment success (SR TB), complete basic immunization (IDL), and tuberculosis case detection/treatment coverage (TC TB) (Kementerian Kesehatan Republik Indonesia, 2024), these indicators provide measurable program outcomes against which the implementation of BOK-supported activities can be evaluated, rather than serving as direct evidence of funding effectiveness. Jambi City has 20 Community Health Centers receiving BOK allocations to support priority healthcare programs. However, substantial differences in budget realization and program achievement indicate potential inconsistencies in planning, resource allocation, implementation, and monitoring. In 2025, BOK realization reached 99.99% at Rawasari Community Health Centers but only 59.94% at Kebun Kopi Community Health Centers. Meanwhile, Pakuan Baru Community Health Centers recorded 87.36% budget realization and an average achievement of 86.18% across the five indicators. These variations highlight the central managerial problem: budget absorption does not necessarily correspond to program achievement. Therefore, evaluating financial realization alone is insufficient to determine whether BOK resources are appropriately planned, managed, and implemented to support priority health services

Data from the Jambi City Health Office for 2025 indicates that the Rawasari Community Health Center achieved a BOK realization rate of 99.99%, whereas the Kebun Kopi center stood at 59.94%. The Pakuan Baru center recorded a realization rate of 87.36% and an average achievement of 86.18% across five indicators. These disparities demonstrate that a high rate of budget realization cannot be directly equated with program success. Therefore, an evaluative approach is needed one capable of comprehensively explaining the factors of policy, resources, processes, and outcomes. Several previous studies have examined BOK management at the Community Health Center levelincluding

at the Kebun Kopi and Medan Johor centers as well as BOK evaluations in West Tanjung Jabung Regency (Hadi et al., 2025), (Herawati et al., 2024), (Khuzaimah et al., 2025). Other studies also demonstrate the use of the CIPP model to evaluate health programs at the Community Health Center level, including tuberculosis and integrated health post programs (Azzahra, 2025), (Rinaldi et al., 2026). Nevertheless, integrated evaluations linking BOK management practices with the five designated 2025 performance indicators across Community Health Centers in Jambi City remain limited. The present study addresses this gap by evaluating the appropriateness of BOK implementation and identifying how managerial conditions and implementation processes relate to reported program outcomes, rather than estimating the causal effectiveness of funding.

The conceptual framework adopts four interconnected CIPP components: Context examines program needs, priorities, and policy alignment; Input assesses funding allocation, human resources, and operational readiness; Process evaluates planning, implementation, coordination, and monitoring; and Product examines budget realization and achievement of the five priority indicators. Conceptually, contextual needs inform resource allocation, available inputs support implementation processes, and these processes are examined in relation to program outcomes. Accordingly, this study aims to evaluate BOK utilization through the CIPP framework and identify managerial factors associated with implementation gaps and variations in program achievement, without attributing observed outcomes solely to BOK funding

Method

This study employs a qualitative evaluative approach using the Context, Input, Process, Product (CIPP) model to evaluate the utilization of the Health Operational Assistance (BOK) fund in supporting the achievement of five priority health program indicators at Community Health Centers in Jambi City in 2025. The research was conducted from March to September 2026 at the Jambi City Health Office and three Community Health Centers: Rawasari, Pakuan Baru, and Kebun Kopi. Seventeen informants were selected via purposive sampling, comprising representatives from the Health Office, heads of the health centers, BOK treasurers, and health priority program coordinators. Data were collected through in-depth interviews, observations, and document reviews covering planning, budgeting, realization reports, monitoring, accountability, and the achievement of the five program indicators. Data validity was ensured through source triangulation, method triangulation, and member checking. Data analysis utilized the Miles, Huberman, and Saldaña (2014) model, involving data condensation, data display, and conclusion drawing and verification. Data were analyzed based on CIPP components by comparing findings from interviews, observations, and documents to identify program achievements as well as the factors facilitating and hindering the utilization of the BOK fund.

Result and Discussion

Context: BOK Policies and Priorities

The findings indicate that the utilization of BOK funds at Community Health Centers in Jambi City was guided by Ministry of Health regulations, activity menus, program priorities, proposals from the health centers, and local health needs. The Head of the Public Health Division explained that proposed activities were discussed with the planning team, relevant divisions, and Community Health Centers. Rawasari linked its planning to program priorities and local health issues, Pakuan Baru applied a priority

scale based on indicators, while Kebun Kopi considered previous achievements and program requirements. This discrepancy represents a managerial issue rather than merely a financial constraint. Although regulatory compliance provides a consistent planning framework, standardized allocations may not adequately reflect differences in staffing, target populations, and service-delivery challenges across Community Health Centers. Consequently, a technically compliant budget may still be operationally misaligned with local priorities. Previous studies identified challenges in implementing direct BOK disbursement policies and dividing managerial responsibilities (Khairunnisa, K., Said, M., & Arifin, 2024) as well as budget constraints during planning and implementation (Nuryana, H., Usman, A., & Rahayu, 2023). Taken together, these findings suggest that the central Context issue is not the absence of policy guidance but the limited flexibility to translate policy priorities into locally appropriate resource allocation. Within the CIPP framework, this contextual mismatch may subsequently affect Input adequacy and Process implementation, although the present evaluation cannot establish a causal relationship.

Input: Human Resources, Funds, Facilities, and Support Systems

These findings demonstrate that financial resources and operational capacity are not interchangeable. Budget availability cannot ensure implementation when personnel are insufficient, responsibilities overlap, or administrative competencies are inadequate. Conversely, adequate staffing alone may not resolve implementation problems when budget allocations are inflexible or disbursement is delayed. Thus, Input adequacy should be assessed through the combined availability, distribution, and functional readiness of resources rather than funding levels alone. Iswanro (Iswanto et al., 2023) identified staffing shortages, inadequate facilities, and delayed budget documents as barriers to BOK utilization. Also Prihastuti (Prihastuti & Ascobat Gani, 2024) similarly reported limited personnel, overlapping workloads, and disbursement delays. The convergence of these studies indicates that resource constraints become particularly consequential when they interact with administrative processes. In the present study, limited staffing may have affected both field-service capacity and financial accountability, creating competing demands between program implementation and reporting. However, the magnitude of these relationships was not quantified

Process: Planning, Disbursement, Implementation, Monitoring, and Reporting

BOK implementation involved activity proposals, coordination between Community Health Centers and the Health Office, fund disbursement, program delivery, monitoring, and financial reporting. Delays in technical guidelines, Budget Implementation Documents (DPA), and fund disbursement reduced the available implementation period. Kebun Kopi reported DPA-related delays, Pakuan Baru experienced funding delays early in the year, and Rawasari encountered challenges in completing accountability documents (SPJ). Activities included maternal health monitoring, pregnancy classes, home visits, TB contact tracing, treatment-adherence monitoring, immunization, and outreach. Monitoring was conducted through program coordinators, mini-workshops, and cross-sector coordination, while reporting required reconciliation of financial and program records.

The Process findings reveal how Context and Input constraints may become operational bottlenecks. When budget allocations do not match local needs, activity adjustments may be difficult; when personnel are limited, administrative requirements

compete with service-delivery responsibilities; and when disbursement is delayed, the remaining implementation period becomes shorter. These conditions can affect activity scheduling, outreach continuity, and the completeness of documentation. Importantly, the presence of monitoring mechanisms does not necessarily indicate effective corrective action unless identified problems lead to timely adjustments Similar findings were reported by (Noviani & Gani, 2024) identified allocation suitability, disbursement timing, and understanding of technical guidelines as important factors in BOK budget absorption. Also Nuryana (Nuryana, H., Usman, A., & Rahayu, 2023) described budgeting and reporting difficulties despite efforts to follow established plans. Rather than treating these findings as isolated administrative problems, the present evaluation suggests that planning, disbursement, implementation, and reporting form an interconnected management cycle. A disruption at one stage may constrain subsequent activities, while weaknesses in data synchronization can reduce the usefulness of monitoring information for managerial decisions. Therefore, strengthening implementation requires coordinated improvements across the entire process rather than focusing exclusively on accelerating expenditure

Product: Budget Realization

In 2025, the total BOK allocation for 20 Community Health Centers in Jambi City was Rp10,140,054,000, with realized expenditure of Rp8,187,214,170 (80.74%), leaving Rp1,952,839,830 unrealized. Thirteen Community Health Centers achieved budget realization of at least 80%, while seven remained below this level. Among the three study sites, realization reached 99.99% at Rawasari, 87.36% at Pakuan Baru, and 59.94% at Kebun Kopi.

These differences should be interpreted alongside the preceding CIPP components. Rawasari's nearly complete realization indicates high budget absorption but does not establish that its staffing constraints or service-delivery challenges were resolved. Pakuan Baru achieved substantial realization despite initial disbursement delays, whereas Kebun Kopi's lower realization occurred alongside DPA delays and personnel limitations. This comparison suggests that budget absorption reflects the interaction of resource readiness and administrative processes, rather than financial allocation alone. Nevertheless, the available qualitative evidence does not establish the relative contribution of each constraint to the observed realization rates. Budget realization is therefore an administrative output, not a direct measure of health-program effectiveness. Its interpretation requires comparison with program indicators, implementation conditions, and unmet service needs.

Table 1

Realization of BOK Funds and Achievement of Five Priority Program Indicators at Three Community Health Centers in Jambi City, 2025

Community Health Center	BOK Realization	PF	KN	IDL	SR-TB	TC-TB
Rawasari	99,99%	100%	100%	85%	68,42%	21%
Pakuan Baru	87,36%	100%	100%	93%	73,91%	64%
Kebon Kopi	59,94%	100%	100%	91%	60%	20%

Source: Secondary data from the Jambi City Health Office (2025), processed by the researcher.

Product: Facility-Based Deliveries (PF) and Neonatal Visits (KN)

PF and KN achievements were recorded at 100% across all three Community Health Centers. BOK supported pregnancy classes, maternal monitoring, education, home visits, and neonatal follow-up. However, informants continued to report population mobility, fluctuating target data, limited personnel, and community participation challenges. The uniform achievement of PF and KN despite substantial differences in budget realization is an important finding. It demonstrates that financial absorption and reported service coverage do not necessarily vary together. However, this pattern does not prove that lower expenditure is equally effective, because the study did not assess service costs, baseline performance, quality of care, or the contribution of other funding sources. Moreover, complete reported coverage should be interpreted in relation to the accuracy of population denominators and reporting systems. Aji (Aji et al., 2022) highlighted the influence of individual and contextual factors on maternal healthcare utilization in Indonesia. This evidence helps explain why service achievement should be interpreted beyond financial indicators. Within the CIPP framework, the observed PF and KN results suggest that program outcomes depend on the interaction between operational support, staff coordination, population identification, and access to services. Thus, maintaining reported coverage requires attention to data quality and implementation continuity, not simply increased budget absorption.

Product: Complete Basic Immunization (IDL)

IDL coverage reached 85% in Rawasari, 93% in Pakuan Baru, and 91% in Kebun Kopi. BOK supported routine immunization, catch-up activities, and the School-Age Children Immunization Month (BIAS). Rawasari emphasized catch-up activities, Pakuan Baru implemented routine and school-based immunization, while Kebun Kopi experienced staffing limitations and community resistance. The comparison reveals a different pattern from budget realization. Kebun Kopi achieved higher IDL coverage than Rawasari despite substantially lower BOK absorption. This does not demonstrate greater financial efficiency, but it indicates that expenditure levels alone are insufficient to explain immunization outcomes. Differences in target-population characteristics, outreach implementation, community acceptance, and data accuracy may contribute to the observed variation. These findings are consistent with (Jusril et al., 2022) identified misinformation, family influences, vaccine hesitancy, and service-related experiences as barriers to immunization uptake. These findings complement the present evaluation by demonstrating that community-level barriers can limit the translation of financial and human resources into service coverage. From a CIPP perspective, adequate Input must be supported by Process activities that address local barriers, including targeted outreach, identification of children with incomplete immunization, and effective communication with caregivers. Therefore, the managerial priority is not merely ensuring that immunization activities are funded, but assessing whether their implementation responds to the reasons children remain unreached.

Product: Tuberculosis Success Rate (SR-TB) and Tuberculosis Treatment Coverage (TC-TB)

SR-TB reached 68.42% at Rawasari, 73.91% at Pakuan Baru, and 60% at Kebun Kopi. TC-TB was 21%, 64%, and 20%, respectively. BOK supported contact tracing, case detection, and treatment-adherence monitoring. However, Rawasari experienced TB staffing shortages, Pakuan Baru reported insufficient field workers, and Kebun Kopi

faced staffing limitations and community stigma. Compared with PF and KN, TB indicators showed more substantial performance gaps, particularly in treatment coverage. Rawasari's 99.99% budget realization coincided with TC-TB coverage of only 21%, while Pakuan Baru recorded 64% TC-TB coverage with lower budget realization. These findings reinforce that financial absorption is not a reliable substitute for assessing program-specific implementation and outcomes. These findings are consistent with (Azzahra, 2025) identified high workloads, insufficient funding, information-system weaknesses, and inadequate treatment-adherence education in a CIPP-based evaluation of TB activities. The comparison suggests that TB programs face interconnected constraints involving staffing, case identification, follow-up, information management, and patient engagement. However, SR-TB and TC-TB measure different stages of TB service delivery and may involve different patient cohorts or reporting periods; consequently, their percentages should not be interpreted as directly comparable measures of a single service pathway. Within the CIPP framework, limited personnel and community stigma represent Input and Context challenges that may complicate case finding, treatment linkage, and follow-up processes. Nevertheless, the available data do not establish which specific bottleneck accounts for the observed differences between Community Health Centers. A more informative managerial response would therefore involve reviewing each stage of the TB service pathway and identifying where eligible patients are not being reached or retained.

Synthesis of CIPP Evaluation Results

The three Community Health Centers demonstrated different combinations of financial realization and program achievement. Rawasari achieved 99.99% budget realization with an average indicator achievement of 74.88%, Pakuan Baru achieved 87.36% realization with an average achievement of 86.18%, and Kebun Kopi achieved 59.94% realization with an average achievement of 74.20%. These findings reveal three interconnected managerial issues. First, the Context–Input relationship indicates that nationally defined activity menus and budget ceilings may not fully accommodate differences in local needs and operational capacity. Second, the Input–Process relationship shows that staffing shortages, administrative competencies, and funding availability must be considered together because resource limitations can affect both field implementation and financial accountability. Third, the Process–Product relationship indicates that budget realization and program achievement represent different dimensions of performance: expenditure may be completed without resolving service-delivery barriers, while some indicators may show high reported coverage despite incomplete budget absorption.

The cross-site comparison strengthens this interpretation. Rawasari illustrates the limitation of using high financial realization as evidence of comprehensive program achievement, particularly for TB services. Pakuan Baru demonstrates a relatively favorable combination of financial realization and indicator achievement despite reported implementation constraints. Kebun Kopi illustrates how administrative delays and staffing limitations can coexist with low budget absorption, although its reported PF, KN, and IDL achievements remained comparatively high. These patterns should be understood as descriptive contrasts rather than evidence that one management approach caused better outcomes. The principal contribution of this CIPP evaluation is therefore the identification of potential misalignment across the management cycle. The findings suggest that improving BOK utilization requires needs-based planning within regulatory

provisions, adequate staffing and administrative competencies, timely disbursement, coordinated implementation, reliable monitoring data, and program-specific evaluation of outcomes. Management should prioritize identifying where these components are disconnected rather than treating financial absorption as the primary indicator of success.

Nevertheless, the evaluation is limited by its qualitative design, the detailed examination of only three Community Health Centers, and its reliance on reported financial and performance indicators. The study did not quantify relationships among CIPP components, establish the causal contribution of BOK funding, or control for differences in population characteristics, baseline service coverage, and other funding sources. Furthermore, the simple average of five indicators is descriptive because the indicators represent different service dimensions and are not necessarily equally weighted measures of performance. Future evaluations should combine longitudinal financial and program data with more detailed assessment of implementation bottlenecks to clarify how resource allocation and management processes relate to changes in priority health indicators

Study Limitations

This study has several limitations. First, the qualitative evaluation focused on three selected Community Health Centers in Jambi City, limiting the transferability of findings to other healthcare settings. Second, reliance on interviews, observations, and secondary administrative data may introduce reporting bias and inconsistencies in financial and performance records. Third, the cross-sectional evaluation did not examine changes in budget utilization and program outcomes over time. Furthermore, the study did not control for differences in population characteristics, baseline service coverage, or alternative funding sources. The CIPP framework identified potential relationships between resource allocation, implementation processes, and program achievements but could not establish causal effects. Finally, averaging five distinct performance indicators may obscure differences in program priorities and measurement characteristics. Future studies should incorporate broader settings, longitudinal data, and more detailed assessments of implementation processes to strengthen the evaluation of BOK utilization

Conclusion

The evaluation indicates that BOK fund utilization supported priority health programs in Jambi City, although managerial and implementation gaps remain. The CIPP framework highlights the importance of aligning funding allocations with local needs, strengthening human resource capacity, improving administrative coordination, and ensuring timely implementation. Budget realization alone does not adequately reflect program achievement, emphasizing the need for integrated financial and performance monitoring. These findings suggest that improving BOK utilization requires coordinated management across planning, resource allocation, implementation, and outcome evaluation rather than focusing solely on budget absorption.

Declaration of AI Assistance

AI Tools including Chat GPT, Gemini, Claude AI were used during the preparation of this manuscript. The AI Tools were used for grammar checking, paraphrasing and translating. The Authors have checked the output of the tool

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