

The Effectiveness of the Utilization of Health Operational Assistance Funds (BOK) for KIA Programs at Sukowono Community Health Center Jember Regency

Sugeng Hartanto, S.E., M.Akun

Rizky Amelia

*Study Program Of Public Sector Accounting
Majoring of Business*

ABSTRACT

This study aims to analyze the effectiveness level of the utilization of Health Operational Assistance (BOK) funds for the Maternal and Child Health (KIA) program at Sukowono Community Health Center, Jember Regency, during the 2025 period. This study employed a descriptive qualitative approach. Data collection techniques were conducted through interviews and documentation, while data analysis was carried out by calculating the level of effectiveness based on the comparison between budget realization and the planned budget allocation. The data used in this study consisted of the 2025 financial data of the Health Operational Assistance (BOK) funds at Sukowono Community Health Center, as well as accountability reports containing recapitulations of official travel expense payments, assignment letters, receipts, official travel warrants, activity reports, and valid activity documentation. The results of the study indicate that the utilization of Health Operational Assistance (BOK) funds at Sukowono Community Health Center in 2025 for the Maternal and Child Health (KIA) program, particularly maternal health services, reached 100%, which falls into the category of balanced effectiveness. Meanwhile, the effectiveness level of health services for toddlers and preschool children reached 95.61%, which is categorized as ineffective. The budget realization that did not reach 100% was caused by technical factors in the field, namely the failure to achieve the targeted number of program beneficiaries as planned. Therefore, improvements in planning accuracy and periodic evaluations are necessary to ensure that the utilization of BOK funds aligns with the established planning objectives.

Keywords: *Effectiveness, Health Operational Assistance (BOK) Funds, Maternal and Child Health (KIA) Program.*