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The Impact of Corruption in Health Operational Assistance on State Finances

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Abstract: *This study examines the misuse of Health Operational Assistance (BOK) at the Ogan Lima Health Center in North Lampung, which has resulted in significant losses for both the state and the community. Utilizing a normative legal approach, this research analyzes the modus operandi of corruption in the management of BOK, including embezzlement of funds and practices of gratification. The findings indicate that the misuse of BOK funds not only leads to financial losses but also creates inequities in access to health services, particularly for the most vulnerable groups in society. Factors contributing to the occurrence of corruption include a lack of oversight, deeply rooted corruption culture, and the personal motivations of the individuals involved. This study recommends strengthening oversight mechanisms, enhancing community participation, and implementing information technology to improve transparency and accountability in the management of BOK. With these measures, it is hoped that the misuse of health funds can be minimized, thereby improving the quality of health services in Indonesia and maintaining public trust in health institutions.*

INTRODUCTION

The improvement of health service quality has become a primary agenda at the global level, and Indonesia has committed to investing significant resources through the Health Operational Assistance (BOK) program to achieve this goal. BOK is designed to strengthen the operations of community health centers (puskesmas), hospitals, and other health facilities, enabling the public to access quality health services. However, the effectiveness of BOK is often hindered by practices of fund misappropriation, which not only harm the nation's finances but also obstruct progress in achieving national health objectives. Misuse of BOK can manifest in various forms, such as the improper use of funds, corruption, and embezzlement. These practices negatively impact the national budget and diminish the quality and accessibility of health services, particularly for the most vulnerable populations (Aiman, 2024);(Muhtarom et al., 2022);(Sakti et al., 2021).

BOK is a key element in the government's strategy to decentralize health services and strengthen the role of puskesmas as the frontline of the health system. Puskesmas have a crucial

responsibility in providing primary, promotive, and preventive health services. The success of puskesmas in fulfilling their functions heavily relies on the effective and accountable management of BOK. Therefore, the misuse of BOK at the puskesmas level can have significant repercussions on public health. Research indicates that poor management and a lack of accountability in the use of BOK can lead to public dissatisfaction with the health services provided (Prihanto & Watriningsih, 2020);(Prayuti et al., 2024).

The Health Law No. 36 of 2009 stipulates that health development aims to improve the degree of public health. Health development is considered an important investment in the development of productive human resources. However, the misuse of BOK threatens this investment and hinders the achievement of national health development goals. This study will investigate the case of BOK misuse at the Ogan Lima Community Health Center in North Lampung, based on the Decree of the Regent of North Lampung No: B/275/14-LU/HK/2017. This case reflects the challenges faced in the implementation of BOK and underscores the importance of effective oversight mechanisms to prevent misuse (Yuliana et al., 2023); (Sutangsa, 2024).

Several factors contribute to the vulnerability of BOK to corruption. The substantial amount of BOK funds and the lack of oversight create opportunities for misuse. Weak administrative systems, personal motivations, group interests, limited human resources, and a culture of corruption within the government exacerbate this issue. Research shows that corruption in the management of public funds is often triggered by a combination of these factors, creating an environment conducive to corrupt practices (Ahyaruddin & Amrillah, 2018) . Therefore, this study aims to: (1) Identify the modes of BOK corruption occurring at the Ogan Lima Community Health Center and (2) Analyze the financial losses to the state resulting from such misuse. By understanding the contributing factors to BOK corruption and measuring its financial impact, this study aims to provide recommendations for strengthening BOK governance and enhancing accountability in the health sector (Bone, 2020); (Badruzaman et al., 2020).

In this context, it is essential to develop a more stringent and transparent oversight system in the management of BOK, as well as to enhance the capacity of human resources involved in managing these funds. Previous research indicates that increasing training and education for BOK managers can reduce the risk of misuse and improve accountability (Yuliana et al., 2023) . Additionally, community participation in overseeing the use of BOK funds can also be a strategic step to prevent misuse and ensure that the funds are utilized according to the established objectives (Aiman, 2024).

Thus, the misuse of BOK at the Ogan Lima Community Health Center not only reflects a local issue but is also part of a larger challenge in the management of public funds in Indonesia. Therefore, efforts to improve BOK governance must involve various stakeholders, including the government, the community, and oversight institutions. Only through a comprehensive and collaborative approach can we hope to achieve the desired goals of enhancing the quality of health services.

RESEARCH METHOD

The research method applied in this study is a Normative Juridical approach, which focuses on the analysis of relevant theories, concepts, and legal regulations. This research aims to systematically and methodologically uncover the truth. The Normative Juridical approach is based on literature and regulations, including Law No. 31 of 1999 and Law No. 20 of 2001. The primary data source utilized is secondary data obtained from documents, literature, and relevant

regulations (Asman, 2021).

Data collection procedures were conducted through the reading and examination of various sources related to the research topic. Once the data was collected, the data processing was carried out in two stages: editing to ensure the completeness and clarity of the data, and systematization to organize the data in a structured manner (Sutantiyo & Nurcahyono, 2023).

Data analysis was performed using a qualitative approach, which includes the collection, classification, and correlation of data with existing theories and issues, culminating in the drawing of conclusions. The results of the analysis are presented descriptively to elucidate the issues under investigation (Muhammad & Dirkareshza, 2023). This approach aligns with previous research indicating that the normative juridical method is effective in analyzing complex legal issues and regulations (Benuf & Azhar, 2020).

RESULT AND DISCUSSION

State Losses Due to the Misuse of Health Operational Assistance (BOK)

One clear example of the misuse of Health Operational Assistance (BOK) can be seen at the Ogan Lima Community Health Center in North Lampung. In this case, funds that were meant to improve public health services were instead misused for personal gain by certain individuals. Research has shown that this misuse of BOK funds at the Ogan Lima Community Health Center has led to significant financial losses for the government and has negatively impacted the quality of health services that the community deserves (Ahyaruddin & Amrillah, 2018).

This kind of misuse not only affects government finances but also damages public trust in health institutions. When people become aware of the misappropriation of funds that were supposed to benefit the community, their dissatisfaction with the health services can grow. Therefore, it is essential to implement strict audits and oversight of BOK fund usage to prevent similar cases from happening in the future.

The ways in which corruption manifests in the management of BOK at the Ogan Lima Community Health Center can vary, but they often involve unethical practices. One common method is budget inflation, where individuals in charge of managing BOK report higher spending figures than what actually occurred, allowing them to pocket the difference (Prihanto & Watriningsih, 2020). There are also instances of fund diversion, where money intended for health programs is redirected for personal or specific group interests.

Another prevalent issue is the practice of gratification, where certain individuals offer rewards to BOK managers in exchange for favorable treatment or access to funds. Research indicates that such practices can undermine the integrity of public officials and contribute to a broader culture of corruption. It is crucial to raise awareness about the dangers of these practices and to enforce strict penalties for those involved in corruption.

Several factors contribute to the occurrence of corruption in the management of BOK at the Ogan Lima Community Health Center. First, a lack of oversight and accountability in managing health funds creates opportunities for misuse. Studies have shown that weak administrative systems and a lack of transparency in how funds are used can worsen this problem.

Second, cultural factors play a significant role in fostering corruption. A deeply ingrained culture of corruption within government settings can influence how individuals behave when managing public funds. Research by Irvan and Rahajeng highlights that an organizational culture that does not promote integrity can increase the risk of corrupt practices (Irvan & Rahajeng, 2023).

Lastly, personal motivations can drive individuals toward corruption. In many cases, those involved in managing BOK may seek personal benefits, whether financial or in terms of power.

Research suggests that factors such as pressure, opportunity, and rationalization often explain why individuals engage in corrupt actions.

State Losses Due to Misuse of Health Operational Assistance (BOK)

The misuse of Health Operational Assistance (BOK) in Indonesia, particularly at the community health center (puskesmas) level, has resulted in significant losses for the state. These losses are not only financial but also impact the social and economic aspects of society. This discussion will analyze the financial losses incurred by the state, the social and economic impacts of BOK misuse, and the disparities in access to health services.

The misuse of BOK at puskesmas often involves embezzlement of funds, inappropriate expenditures, and other corrupt practices. According to research by Priyatiningsih and Nurwahyuni, the misuse of health funds can lead to significant financial losses, resulting in inefficient resource allocation and hindering the achievement of national health objectives (Priyatiningsih & Nurwahyuni, 2019). These losses can be quantified by the amount of funds that should have been utilized for health programs beneficial to the community but were instead misappropriated for personal gain.

For instance, at Puskesmas Ogan Lima, there have been reports of BOK fund misuse resulting in state losses amounting to billions of rupiah. Funds that were intended to enhance health services, such as immunization and treatment of infectious diseases, were instead used for personal interests by certain individuals. This illustrates that the misuse of BOK not only harms the state's finances but also obstructs government efforts to improve the quality of health services.

The social impact of BOK misuse is extensive, particularly regarding public trust in health institutions. When the community becomes aware of fund misappropriation, they tend to lose confidence in the government and health agencies, which can diminish public participation in health programs. Research indicates that public dissatisfaction with the health services provided can increase, especially when they learn about the misuse of funds that should have been used for the common good (Priyatiningsih & Nurwahyuni, 2019).

From an economic perspective, the misuse of BOK can lead to increased poverty rates and inequities in access to health services. The most vulnerable populations, such as the poor and those in remote areas, often become victims of this misuse. Studies show that inequities in access to health services can exacerbate public health conditions, particularly among vulnerable group. This creates a difficult-to-break cycle of poverty, where individuals lacking adequate health services experience a decline in quality of life and productivity.

The misuse of BOK also contributes to disparities in access to health services in Indonesia. When BOK funds are misappropriated, the resources that should be allocated for health programs in remote or underserved areas become unavailable. This results in communities in those areas not receiving equal access to quality health services. Research indicates that such disparities can worsen public health conditions and increase mortality rates, particularly among infants and young children .

Law Number 36 of 2009 concerning Health emphasizes the importance of equitable access to health services for all citizens. However, the misuse of BOK at puskesmas hinders the achievement of this goal, thereby widening the gap between regions with good access to health services and those without. In this context, it is crucial to enhance oversight and accountability in the management of BOK so that these funds can be effectively utilized to improve access to and the quality of health services for the entire population.

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The misuse of Health Operational Assistance (BOK) at community health centers (puskesmas) is a serious issue that requires special attention from both the government and society. Efforts to prevent and control corruption in the management of BOK can be implemented through several mechanisms, including oversight and accountability, the role of the community in monitoring health funds, and recommendations to enhance transparency and accountability.

Effective oversight mechanisms are crucial in the management of BOK to prevent the misuse of funds. According to Law Number 36 of 2009 concerning Health, the management of health funds must be conducted transparently and accountably (Sea et al., 2019). Oversight can be carried out by various parties, including the government, supervisory agencies, and the community. Research indicates that stringent and systematic oversight can reduce the risk of corruption in the management of public funds (Zhu & Xie, 2019).

One approach that can be taken is to establish an independent oversight team tasked with monitoring the use of BOK funds at puskesmas. This team can conduct periodic audits to ensure that the funds are used for their intended purposes. Additionally, the implementation of a transparent and accountable reporting system is also essential. BOK managers should be required to prepare usage reports that are accessible to the public, allowing the community to participate in oversight (Santos & Morgan, 2019).

The community plays a vital role in overseeing the use of health funds, including BOK. Community participation in monitoring can enhance accountability and transparency in fund management. Research shows that when the community is involved in the oversight process, they tend to be more concerned about fund usage and more active in reporting misuse (Chopin et al., 2021).

One way to increase community participation is through socialization regarding the importance of monitoring health funds. The community needs to be informed about how BOK funds are utilized and their impact on health services. Furthermore, the establishment of community forums that can serve as platforms for expressing aspirations and complaints related to the use of BOK funds can also be a strategic step in enhancing oversight (Chopin & Beauregard, 2018).

To improve transparency and accountability in the management of BOK, several recommendations can be proposed. First, the government needs to strengthen regulations governing the management of health funds. Existing laws should be strictly enforced, and penalties for violators should be increased to provide a deterrent effect (Koskinen et al., 2022).

Second, training and capacity development for BOK managers at puskesmas are also crucial. Managers must possess adequate knowledge of financial management and accountability to perform their duties effectively. Research indicates that enhancing human resource capacity in the management of public funds can reduce the risk of misuse (Chopin & Caneppele, 2018).

Third, the use of information technology in the management of BOK can enhance transparency. A robust information system can facilitate reporting and monitoring of fund usage, as well as enable the community to access information related to BOK fund utilization in real-time (Khoshnood & Fritz, 2016).

By implementing these measures, it is hoped that the misuse of BOK can be minimized and the management of health funds can be conducted more transparently and accountably, thereby maximizing benefits for the community.

CONCLUSION

The misuse of Health Operational Assistance (BOK) in community health centers, particularly highlighted by the situation at Ogan Lima Community Health Center, has had serious consequences for both the government and the community. This study reveals that the abuse of BOK not only results in significant financial losses for the state but also negatively impacts the quality of healthcare services that people receive. Such misuse creates unfair barriers to accessing healthcare, especially for those who are most in need.

Through our analysis, we identified various corrupt practices in the management of BOK, including embezzlement, misallocation of funds for personal gain, and instances of bribery. Several factors contribute to this corruption, such as inadequate oversight, a deeply rooted culture of corruption, and the personal motivations of those involved in managing these funds.

To effectively prevent and control corruption in BOK management, it is essential to implement strong oversight mechanisms, encourage active community involvement in monitoring, and adopt recommendations aimed at improving transparency and accountability. By reinforcing regulations, enhancing the skills of BOK managers, and leveraging information technology, we can work towards minimizing the misuse of health funds.

Ultimately, this research underscores the importance of collaboration among the government, the community, and oversight bodies to uphold the integrity of BOK management. With the right actions in place, we hope to see an improvement in the quality of healthcare services in Indonesia and to restore public trust in health institutions. These efforts will not only enhance public health but also contribute to building a stronger foundation for good governance in the country.

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