Analysis of Budget Realization and Implementation of Stunting Prevention Program through the Provision of Local Supplementary Food

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Abstract
The purpose of this study is to evaluate the efficiency of the PMT budget utilization, assess the accuracy of program participant selection, and analyze the compliance of program implementation with the established technical guidelines. This study employs a mixed-methods approach with an explanatory sequential design, in which quantitative data are collected first, followed by qualitative analysis to strengthen the findings. The research sample includes all community health centers (Puskesmas) under the supervision of the Bogor Regency Health Office. The findings indicate significant variations in the efficiency of PMT budget utilization across different health centers. Some Puskesmas, such as Ciasmara and Tenjolaya, successfully optimized their budgets, achieving 100% realization. In contrast, others, such as Bojong Nangka and Cibulan, faced challenges in budget execution due to procurement delays and funding limitations.

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Abstrak

Tujuan penelitian ini adalah untuk mengevaluasi efisiensi penggunaan anggaran PMT lokal, menilai ketepatan dalam penentuan peserta program, serta menganalisis kesesuaian pelaksanaan program dengan petunjuk teknis yang telah ditetapkan. Penelitian ini menggunakan metode *mix method* dengan pendekatan eksplanatoris sekuensial, di mana data kuantitatif dikumpulkan terlebih dahulu, kemudian diperkuat dengan analisis kualitatif. Sampel penelitian mencakup seluruh puskesmas di bawah naungan Dinas Kesehatan Kabupaten Bogor. Data dikumpulkan melalui analisis dokumen, wawancara, serta evaluasi laporan keuangan terkait anggaran PMT lokal. Hasil penelitian menunjukkan bahwa dalam hal efisiensi penggunaan anggaran PMT lokal, terdapat variasi yang signifikan antar puskesmas. Beberapa puskesmas, seperti Ciasmara dan Tenjolaya, mampu memanfaatkan anggaran secara optimal dengan tingkat realisasi mencapai 100%, sedangkan puskesmas lain, seperti Bojong Nangka dan Cibulan, mengalami kendala dalam eksekusi anggaran akibat keterlambatan proses pengadaan dan keterbatasan dana.

Kata Kunci: Realisasi Anggaran; Program Pencegahan Stunting; Makanan Tambahan; Anggaran; Pemberian Makanan Tambahan Loka

1. Introduction

The budget serves as a vital tool for the government in driving socio-economic development and improving the community's quality of life. It begins with the planning stage, which includes budget preparation. As a management tool, the budget assists in the planning process and coordinates future activities to achieve set objectives (Giusti, 2018). According to Ratag et al. (2019), the budget is an essential component of planning. The budget serves as a quantitative plan, detailing amounts that are periodically prepared based on an approved program, helping management achieve its objectives. Additionally, the budget is an integral part of the management control system, functioning as a tool for both planning and control, which enables managers to execute organizational activities more effectively and efficiently (Kaunang et al., 2021). The budget realization report prepared by an entity presents the budget's implementation in accordance with established regulations. These regulations set standards for how the budget realization report should be presented. The purpose of establishing these standards is to provide a framework for the government to fulfill its commitment to public accountability through these reports (Bastian, 2021).

Budget allocation for government activities is the provision of funds specifically intended to support various activities and programs with specific goals, both in the form of physical and technical development programs. This budget funds various government initiatives to improve the quality of public services, accelerate infrastructure development, and promote sustainable economic growth. With appropriate, targeted funding, each program designed can provide tangible benefits to the community and contribute to achieving national development targets (Nandani et al., 2018).

One program that receives budget allocation is the stunting intervention, which aims to reduce stunting prevalence in the community through various strategic interventions. This program includes providing nutritious supplementary food, improving access to maternal and child health services, providing nutritional education for families, and improving sanitation and clean water. With adequate budget allocation and targeted implementation, the stunting intervention program is expected to improve

children's nutritional status and enhance the quality of human resources in the future (Folensino et al., 2023).

The WHO defines stunting as a condition in which a child's height is more than two standard deviations below the average for their age (Kemenkes, 2023). According to the National Basic Health Survey, the prevalence of stunting in Indonesia reached 36.8% in 2007, decreased to 35.6% in 2010, but increased again to 37.2% in 2013. In 2018, the prevalence of stunting in children under five decreased by 6.4% over five years to 30.8%. According to the Indonesian Nutrition Status Survey, the prevalence of stunting decreased from 27.7% in 2019 to 21.6% in 2022, and in 2023 it decreased further by 0.1% to 21.5%, still above the WHO standard of 20% (Kemenkes, 2023).

The target for reducing stunting prevalence in Indonesia aligns with the global target set by the World Health Assembly (WHA), aiming to reduce stunting prevalence by 40% by 2025 compared to 2013 levels. Additionally, the Sustainable Development Goals (SDGs) aim to eliminate all forms of malnutrition by 2030. Therefore, efforts are needed to accelerate the reduction of stunting from the current situation to reach a prevalence of 19.4% in 2024. To this end, the government established the National Strategy (Stranas) for the Acceleration of Stunting Prevention (Pacific, 2023).

The Stranas Stunting outlines five main pillars for stunting prevention efforts, as outlined in the Vice President's Decree during a Ministerial Meeting on stunting on August 9, 2017. These pillars include: 1) Commitment and vision from the highest state leadership; 2) A national campaign focusing on increasing understanding, behavior change, political commitment, and accountability; 3) Synchronization, coordination, and strengthening of programs at the national, regional, and community levels; 4) Encouraging food security policies; and 5) Implementation of monitoring and evaluation. Additionally, Ministries/Agencies responsible for accelerating stunting prevention, setting priority areas, acceleration strategies, and preparing national campaigns related to stunting were appointed (Satriawan, 2018).

Based on the Regional Medium-Term Development Plan (RPJMD) of Bogor Regency 2018-2023, Bogor Regency targeted a reduction in stunting prevalence to 19.6% by 2023. Other factors supporting stunting reduction efforts through nutrition-sensitive interventions in Bogor Regency include Article 21 of Presidential Regulation No. 72 of 2021 on the Acceleration of Stunting Reduction at the regency level. This was followed by the issuance of the Regent's Instruction No. 440/884 on Integrated Stunting Interventions and the Coordinating Team Decree No. 44/294/Kpts/per-UU/2019 on the Implementation of Stunting Integration Actions (Regency Regulation No. 3 of 2021 on Amendments to Regional Regulation No. 4 of 2019 on the Regional Medium-Term Development Plan of Bogor Regency 2018-2023), which was then replaced by the Regent's Decree No. 444/127/Kpts/Per-UU/2022 on the Formation of the Stunting Acceleration Team (TPPS) of Bogor Regency. Furthermore, the policy on the stunting locus for 2022 in Bogor Regency is regulated in the Regent's Decree No. 444/383/Kpts/Per-UU/2021 on the Determination of Stunting Intervention Locations in Bogor Regency in 104 Villages across 34 Districts.

The Ministry of Health has allocated a budget for stunting reduction programs in Bogor Regency with a mechanism for direct transfers to each Community Health Center (Puskesmas), expected to be realized by mid-year. However, in practice, many Puskesmas have not yet realized these funds, even though the money is available. Some Puskesmas have successfully managed the budget within three months of receiving the funds, but the majority still face challenges in implementation. This phenomenon raises questions about the factors contributing to low budget realization in many Puskesmas and about

the effectiveness of this program in achieving the goal of reducing stunting in Bogor Regency. Thus, the objective of this research is to determine the efficient use of local supplementary food (PMT), assess the accuracy in selecting program participants, and evaluate the alignment of local PMT implementation with the technical guidelines.

2. Case description

Local Supplementary Food (PMT)

PMT programs are designed to improve child nutrition, focusing on both healthy children and those who are malnourished (Waroh, 2019). PMT aims to prevent nutritional deficiencies and improve the nutritional status of undernourished children. It includes providing local food or manufactured products to meet specific nutritional needs (Setiowati & Budiono, 2019). The PMT program targets children aged 6-59 months and pregnant women at risk of malnutrition. Participants include children with wasting, underweight, or weight faltering, and pregnant women with chronic energy deficiency (KEK) (Ginoga et al., 2023). The program aims to improve nutritional status and prevent stunting by ensuring optimal growth and development (Setiowati & Budiono, 2019). The PMT implementation guidelines emphasize the importance of planning, food preparation, distribution, and monitoring. The program's goal is to improve the nutritional status of undernourished children and pregnant women at risk of malnutrition (RI, 2023). Key activities include regular monitoring, food provision, and nutritional counseling to ensure that the program's objectives are met.

Budget Efficiency

Budget efficiency refers to the optimal use of resources to achieve desired outcomes, ensuring economic, effective, and transparent financial management (Berliana, 2022). It is guided by several regulations aimed at controlling spending and improving program outcomes (RI, 2023). Efficient budgeting in stunting programs can be achieved by minimizing wasteful costs and ensuring proper resource allocation.

3. Methods

This study employs a mixed-method approach, integrating both quantitative and qualitative techniques. It employs sequential explanatory research, emphasizing the quantitative method and enriching the findings with qualitative insights. The research was conducted at the Health Office of Bogor Regency, located at Jl. Tegar Beriman, Tengah, Cibinong District, Bogor Regency, West Java 16914. The study took place from September 2024 to November 2024.

The population involved in this research consists of the Health Office of Bogor Regency. The sample includes eight Community Health Centers (Puskesmas) supervised by the Health Office of Bogor Regency, specifically: Puskesmas Bojong Nangka, Puskesmas Cangkurawok, Puskesmas Ciasmara, Puskesmas Cibulan, Puskesmas Jonggol, Puskesmas Kiarapandak, Puskesmas Tanjungsari, and Puskesmas Tenjolaya.

The analysis techniques applied in this study include descriptive quantitative methods, such as expenditure variance analysis and expenditure efficiency analysis. Furthermore, qualitative analysis involves summarizing interview data through descriptive analysis, incorporating data reduction, data presentation, and conclusion drawing.

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4. Results and discussion

4.1. Results

The implementation of the Local Supplementary Feeding Program (PMT) in Bogor Regency follows a structured planning cycle designed to ensure targeted and effective intervention. The process commences with the formulation of an operational framework defining objectives, targets, and key activities. Subsequently, a dedicated team at each Community Health Center (*Puskesmas*) is appointed for supervision. Critical steps include the verification of beneficiary data—focusing on undernourished children and pregnant or breastfeeding mothers—and the strategic selection of distribution points. A nutritionally balanced menu cycle, utilizing locally available ingredients and validated by nutrition experts, is then developed. The cycle concludes with meticulous preparation of a detailed budget for food procurement, processing, and logistics, emphasizing efficiency and transparency. The program's financial execution, however, revealed significant disparities across *Puskesmas*, as illustrated by the budget realization data for September to November 2024.
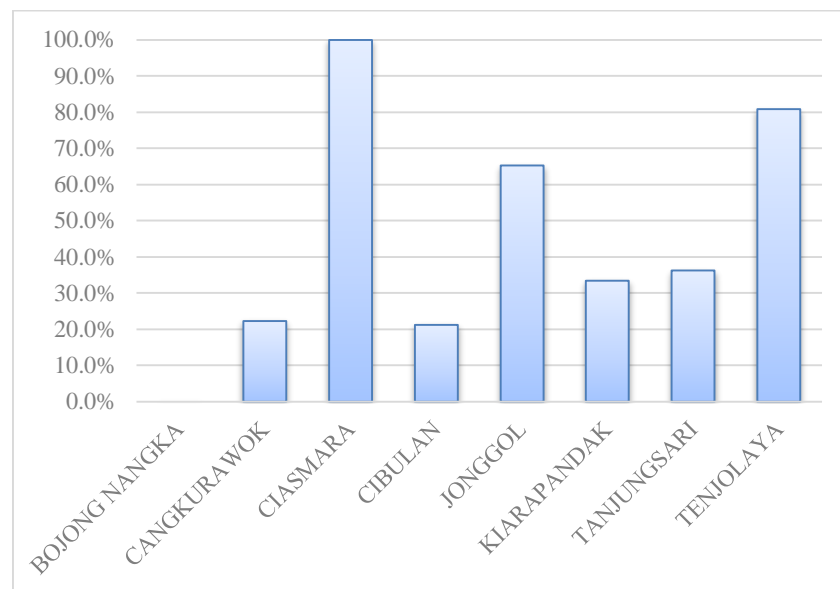

Figure 1. Realization of the Local PMT Budget for Bogor District Health Service
(September 2024)
Source: Secondary data processing (2024)

The September 2024 data (Figure 1) indicates extreme variation in budget performance. *Puskesmas* Ciasmara and Tenjolaya demonstrated optimal fund utilization with 100% realization. In stark contrast, *Puskesmas* Bojong Nangka recorded a 0% realization, while Cangkurawok also showed a critically low absorption rate.
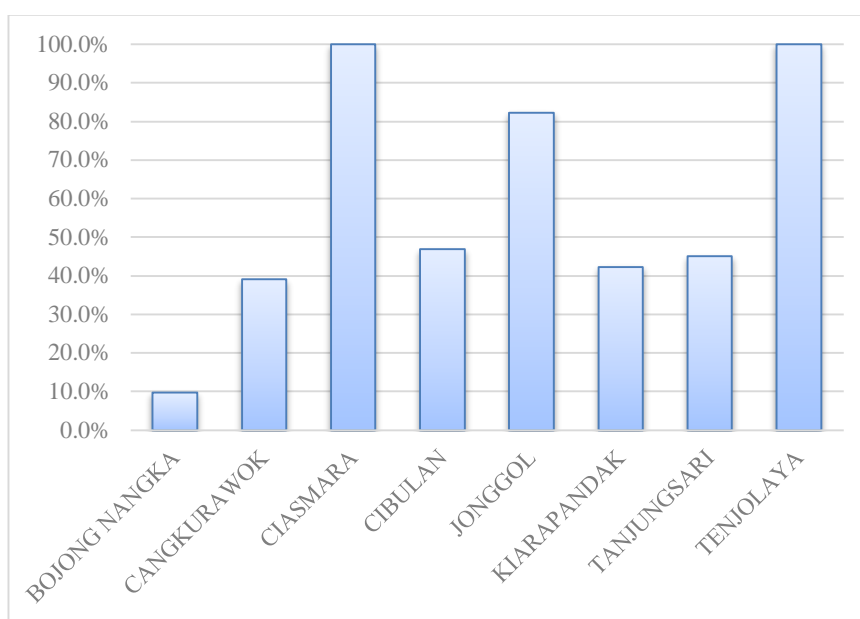
Figure 2. Realization of the Local PMT Budget for Bogor District Health Service (October 2024)
Source: Secondary data processing (2024)

The trend of inconsistency continued in October (Figure 2). While Ciasmara and Tenjolaya maintained perfect realization, and Jonggol performed well at 82.3%, several *Puskesmas*, such as Bojong Nangka (9.7%) and Cangkurawok (39.1%), continued to struggle with severe under-absorption of allocated funds.
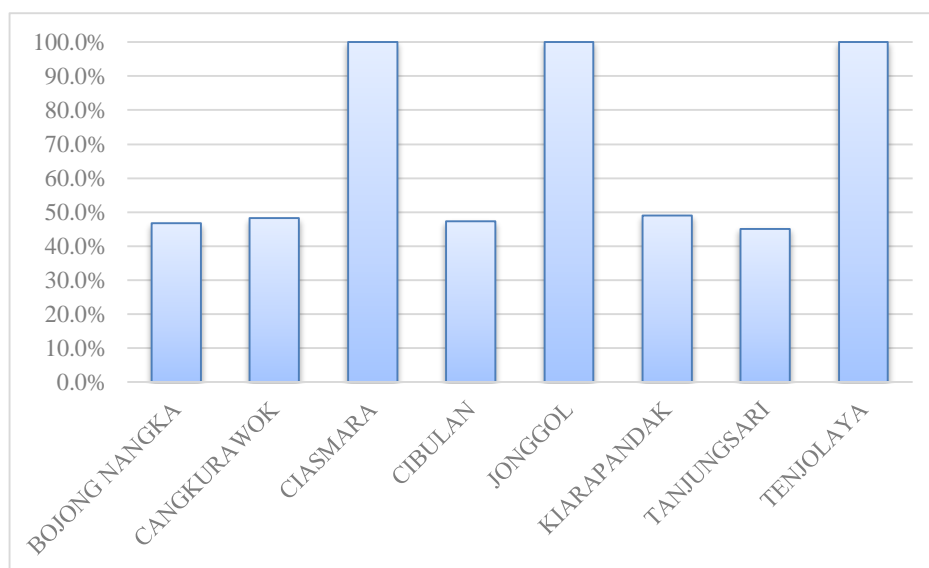

Figure 3. Realization of the Local PMT Budget for Bogor District Health Service (November 2024)
Source: Secondary data processing (2024)

Performance in November (Figure 3) showed some improvement, with Ciasmara, Jonggol, and Tenjolaya achieving full budget utilization. However, a cohort of *Puskesmas*,

including Kiarapandak (48.9%), Tanjungsari (45.1%), Bojong Nangka (46.8%), and Cibulan (47.4%), persistently operated at moderate to low realization levels, indicating systemic challenges.

4.2. Discussion

The findings reveal a dual narrative of structured planning contrasted with uneven execution, primarily centered on three core dimensions: budget efficiency, targeting accuracy, and adherence to technical guidelines.

1. Disparities in Budget Efficiency and Procurement Challenges

Efficient budget utilization is paramount for translating planned activities into tangible health outcomes. The results highlight an apparent dichotomy: high-performing *Puskesmas* such as Ciasmara and Tenjolaya consistently achieve 100% realization through disciplined priority alignment and monthly evaluations. Conversely, chronic low performers such as Bojong Nangka and Cangkurawok faced profound procurement and logistical bottlenecks. Interviews suggest that bureaucratic delays in tender processes, coupled with fluctuating local food supply, directly caused fund immobilization and delayed distribution. This not only represents a financial management inefficiency but also directly undermines program timeliness, a critical factor in nutritional intervention. Therefore, streamlining procurement protocols and establishing more agile supply chains for local ingredients are essential corrective actions.

2. Accuracy in Participant Targeting and Monitoring Gaps

Accurate identification and continuous monitoring of beneficiaries are the linchpins of the program's effectiveness. Most *Puskesmas* rely on data from integrated service posts (*Posyandu*) for initial targeting. High-performing centers, exemplified by Ciasmara, leverage this data proactively for timely identification and conduct monthly monitoring, enabling dynamic intervention adjustments. In contrast, *Puskesmas such as* Bojong Nangka and Kiarapandak reported challenges with outdated registries and insufficient staff capacity, leading to delayed beneficiary enrollment and irregular nutritional status checks. This gap results in eligible individuals being missed and reduces the program's capacity to demonstrate measurable impact, such as consistent weight gain among children. Investing in digital data synchronization across *Posyandus* and *Puskesmas*, coupled with targeted staff training on monitoring, is crucial to closing this gap.

3. Adherence to Guidelines and the Impact of Operational Hurdles

The program's technical guidelines provide a clear roadmap for implementation, covering targeting, execution, and duration. While planning generally aligns with these guidelines, operational hurdles severely impact execution, particularly in low-performing areas. *Puskesmas* like Ciasmara successfully align procurement and distribution schedules, ensuring consistent PMT delivery as planned. However, centers facing budgetary constraints inevitably experience disruptions. Delays in funding access directly translate into delays in food procurement and distribution, violating the guideline-mandated consistency and duration of feeding. This inconsistency diminishes the nutritional impact and erodes community trust in the program. The discussion underscores that budget efficiency is not merely an administrative metric but a fundamental prerequisite for technical fidelity. Enhancing intersectoral coordination with local government units for logistics support could mitigate these distribution challenges.

In synthesis, the disparity in program performance among *Puskesmas* is not primarily due to flawed planning but to variable execution capacity. The interlinked triad of efficient procurement, accurate and dynamic targeting, and resilient logistics emerges as the critical determinant of success. Addressing the institutional and operational constraints in underperforming centers, with a focus on simplifying financial workflows and strengthening data-driven management, is imperative to ensure the Local PMT program fulfills its potential in improving nutritional outcomes across all areas of Bogor Regency.

5. Conclusion

Based on the research results and discussions presented, the management of the local PMT (Program Makanan Tambahan) budget in Bogor Regency exhibits significant variation. Some health centers, such as Ciasmara and Tenjolaya, have utilized their budgets efficiently (100%), while others, such as Bojong Nangka and Cibulan, face significant challenges in budget execution. Delays in procurement processes and limited funding are the main factors affecting budget efficiency across several health centers, hindering optimal program implementation.

Most health centers have identified participants carefully using valid data. For instance, Puskesmas Ciasmara successfully ensured that the registered participants met the target criteria. However, other health centers, such as Bojong Nangka and Cibulan, encountered difficulties in timely participant identification due to limited data and irregular monitoring. This highlights challenges in ensuring target accuracy in some areas.

The implementation of the local PMT in several health centers generally aligns with technical guidelines, particularly in Puskesmas Ciasmara, which effectively managed the procurement and distribution of local food. However, in other Puskesmas, delays in distribution and logistical issues hinder compliance with these guidelines. Procurement challenges and distribution problems affect the effectiveness and duration of PMT delivery, which impacts the expected outcomes.

Limitations

The research findings reveal several shortcomings that need to be addressed to enhance the effectiveness of the local PMT program in Bogor Regency. One major issue is the lack of understanding at the Puskesmas level regarding the utilization of the available budget. The district is encouraged to provide more detailed and transparent reports for each Puskesmas. This would allow them to assess how well they are utilizing their budgets and identify areas for improvement. Such reports would offer a clearer picture of fund usage, enabling more effective monitoring and the identification of challenges faced.

Additionally, it is essential to provide more intensive training for PMT program managers at each Puskesmas to help them understand the importance of careful budget planning and efficient fund utilization. Managers need a deeper understanding of procurement and distribution procedures for food supplies, as well as how to allocate budgets to meet all program needs without compromising quality or affordability. Recommendations include promoting efficient budget management practices in Puskesmas, such as Ciasmara and Tenjolaya, which can serve as examples for other health centers, as well as providing further training for Puskesmas, such as Bojong Nangka and Cibulan, to enhance their capacity in budget management and food supply procurement.

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Declarations