



Analysis of Special Allocation Fund (DAK) Budget Absorption in Stunting Reduction Efforts: A Case Study of South Buton Regency Health Office

Sri Nofianti¹, Maat Pono², Sri Sundari³

Faculty of Economics and Business, Hasanuddin University, Indonesia | nofiantisri949@gmail.com¹

Faculty of Economics and Business, Hasanuddin University, Indonesia | maatpono@fe.unhas.ac.id²

Faculty of Economics and Business, Hasanuddin University, Indonesia | srisundari@fe.unhas.ac.id³

Received: 23-08-2023

Reviewed: 25-08-2023

Accepted: 30-08-2023

Abstract

Stunting, a condition of chronic malnutrition leading to impaired growth in children, poses a significant global public health challenge with far-reaching consequences. Effective intervention, including adequate budget allocation, is essential to address this issue. The Indonesian government has allocated funds through the Special Allocation Fund (DAK) program to support stunting reduction efforts, including those in South Buton Regency. However, the level of budget absorption in South Buton Regency requires evaluation, as low absorption can impede program effectiveness. This research employs a qualitative approach with descriptive analysis to assess DAK budget absorption and influencing factors. The findings reveal suboptimal absorption rates, with factors such as inadequate planning, administrative hurdles, allocation mismatches, and limited human resource capacity impacting absorption. Recommendations for improvement include refined planning, streamlined bureaucracy, capacity building, and rigorous monitoring and evaluation. This research holds implications for optimizing budget utilization and improving stunting reduction program implementation in South Buton Regency, with broader relevance for similar challenges in other regions. It contributes to the understanding of effective strategies for addressing stunting and underscores the importance of appropriate budget allocation and absorption in supporting public health initiatives.

Keywords: Stunting, Budget Absorption, DAK Allocation, Program Effectiveness, South Buton Regency

Introduction

Stunting or failure to thrive is a serious global public health problem that impacts children's physical and cognitive development. Stunting not only affects an individual's quality

of life, but can also impact a country's productivity and economic growth. To overcome the stunting problem, comprehensive intervention is needed, including adequate budget allocation.

In an effort to reduce stunting, the Indonesian government through the Special Allocation Fund (DAK) program has allocated funds to support the implementation of various stunting management activities in various regions, including South Buton Regency. DAK is an important policy instrument in supporting the implementation of regional government priority programs.

However, the level of absorption of the DAK budget for stunting reduction work in South Buton Regency still needs to be evaluated. Low budget absorption can hamper program effectiveness and hinder the achievement of stunting reduction targets. Therefore, a comprehensive analysis is needed to understand the extent to which the DAK budget has been absorbed and what factors influence the level of absorption.

Through this research, it is hoped that the obstacles that exist in the process of absorbing the DAK budget for stunting reduction work in South Buton Regency will be revealed. The results of this research can provide a deeper understanding for related parties, such as the District Health Service, in identifying and overcoming existing obstacles in implementing stunting reduction programs.

Thus, this research has important relevance in supporting the South Buton Regency government's efforts to improve the quality of implementation of the stunting reduction program through optimizing DAK budget absorption. It is hoped that the results of the analysis and recommendations from this research can serve as a guide for decision making in budget allocation and improving strategies for implementing the stunting reduction program in the district.

Literature Review

Stunting and its Implications

Stunting, defined as chronic malnutrition leading to impaired growth in children, has been widely recognized as a significant public health concern. It has lasting implications for both physical and cognitive development, leading to reduced educational attainment, decreased productivity, and increased susceptibility to diseases in later life (Black et al., 2013). Addressing stunting is crucial for improving the overall well-being and future prospects of affected individuals.

Dana Alokasi Khusus (DAK) and Health Programs

Dana Alokasi Khusus (DAK) is a special allocation fund provided by the Indonesian government to support regional development projects and priority programs. In the context of health, DAK plays a pivotal role in financing various health interventions, including efforts to combat stunting. DAK allocation has the potential to significantly influence the success of health programs aimed at reducing stunting prevalence.

Budget Allocation and Implementation Challenges

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Adequate budget allocation is a critical factor in implementing effective health programs. However, the success of such programs also depends on the efficient and effective utilization of allocated funds. Studies have highlighted challenges in budget utilization, including administrative hurdles, lack of coordination among stakeholders, and inadequate monitoring and evaluation mechanisms (Kementerian Kesehatan RI, 2018).

Factors Influencing Budget Absorption

Research has identified several factors that impact the absorption of allocated budgets for health programs. These factors include bureaucratic complexities, delayed disbursement of funds, inadequate planning, insufficient capacity at the local level, and misalignment between allocated funds and actual program needs (Gupta et al., 2020; Sambo et al., 2018).

Local Government Capacity and Accountability

The capacity of local government institutions to effectively manage and utilize allocated funds plays a crucial role in budget absorption. Strengthening local capacity through training, improved financial management practices, and enhanced accountability mechanisms can contribute to better budget utilization and program implementation (Tandon et al., 2019).

Case Studies on Budget Absorption

Previous case studies have explored the relationship between budget allocation and absorption in various sectors, including health. These studies emphasize the importance of understanding local contexts, involving stakeholders, and tailoring interventions to address specific challenges that hinder effective budget utilization (Bhutta et al., 2017; Tugwell et al., 2016).

In the context of the proposed research, the literature review underscores the significance of analyzing the absorption of DAK funds allocated for stunting reduction programs in Kabupaten Buton Selatan. By examining the factors influencing budget absorption and drawing insights from similar studies, this research aims to contribute to the understanding of effective strategies for optimizing budget utilization and improving the implementation of stunting reduction efforts in the region.

Research Method

This research will employ a qualitative approach with a descriptive analysis method to examine the absorption rate of the Special Allocation Fund (Dana Alokasi Khusus or DAK) in the context of stunting reduction efforts in South Buton Regency. This approach will allow the researcher to gain an in-depth understanding of the budget absorption process and the influencing factors.

1. Data Collection: Data will be collected through two primary sources, namely secondary data and primary data.

- Secondary Data: Budget documents, financial reports, program reports, and relevant documents related to DAK and stunting reduction programs will be analyzed to obtain information about budget allocation, actual fund absorption, and conducted activities.

- **Primary Data:** Interviews will be conducted with stakeholders such as officials from the South Buton Regency Health Office, program managers, and implementing staff. The interviews will focus on gathering their perspectives regarding the factors influencing the absorption of DAK funds.

2. Budget Analysis

Budget data from secondary sources will be analyzed to identify the allocated DAK budget, the realization of fund absorption over a specific period, and the variance between allocation and absorption. This analysis will provide insights into the extent to which DAK funds have been utilized.

3. Factors Influencing Budget Absorption

Factors influencing the absorption of DAK funds will be identified through the analysis of both primary and secondary data. Interviews with relevant stakeholders will provide insights into administrative hurdles, inadequate planning, implementation challenges, and other factors impacting the absorption of DAK funds.

4. Descriptive Analysis

The collected data will be subjected to descriptive analysis. This analysis will offer an overall understanding of the absorption rate of DAK funds for stunting reduction efforts in South Buton Regency and the factors affecting its absorption.

5. Interpretation of Results

The outcomes of the analysis will be interpreted to identify patterns in budget absorption, primary obstacles, and recommendations for improvement. Recommendations will be formulated based on the findings of the analysis and insights from relevant literature.

6. Validity and Reliability

To enhance the validity and reliability of the research, data triangulation will be employed by comparing information from various sources. The research findings will be presented accurately and objectively to ensure their reliability.

This research methodology aims to provide a comprehensive perspective on the absorption of DAK funds for stunting reduction efforts in South Buton Regency and to identify the factors that can influence the effectiveness of program implementation.

Results

1. **Budget Analysis and Funding Absorption:** The budget analysis shows that during the study period, the total Special Allocation Fund (DAK) budget allocated for stunting reduction work in South Buton Regency was sufficient. However, of this amount, only a few were successfully absorbed and used for activities relevant to stunting reduction programs.

2. **Factors Affecting Absorption of the Budget:** In an analysis of the factors influencing the absorption of the DAK budget in stunting reduction work, several significant findings include:

- **Lack of Careful Planning:** Some activities that have been planned to reduce stunting do not have proper planning. This lack of planning causes the use of budgets that are less efficient and effective (Mulyadi, A 2022).

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- **Administrative Barriers:** Administrative processes that are complicated and slow in proposing and approving budgets lead to delays in implementation of activities. This has a negative impact on optimal budget absorption (Maskikit, C. 2021).
- **Allocation Mismatch with Program Needs:** There are cases where the DAK budget allocation does not always match the real needs in implementing stunting reduction programs (Salmon, H. S 2022). This causes the available budget to not always be used effectively.
- **Limited HR Capacity:** According to Saragih, B. (2010). Limited human resource capacity (HR) at the Health Office in planning, implementing, and monitoring stunting reduction programs contributes to the low level of budget absorption.

3. **Recommendations for Improvement:** Based on the research results, several recommendations for increasing the absorption of the DAK budget for stunting reduction work in South Buton Regency are as follows:

- **Improved planning.** More mature and focused planning is needed to ensure that the DAK budget allocation is in accordance with the real needs of the stunting reduction program.
- **Simplify Administrative Processes,** administrative processes in budget submission, approval, and reporting need to be simplified and accelerated to reduce delays in implementing activities.
- **HR Capacity Building,** the Health Office needs to invest in HR training and development to ensure that the implementing team has adequate capacity to manage and implement a stunting reduction program.
- **Strict Monitoring and Evaluation,** increased supervision, monitoring and evaluation of program implementation and budget absorption will help identify problems early and take the necessary corrective actions.

4. Implications and Relevance

The results of this study have important implications for increasing the effectiveness of the stunting reduction program in South Buton Regency by optimizing the absorption of the DAK budget. The resulting recommendations can serve as guidelines for local governments and the Health Service in designing better strategies for budget allocation and use for the purpose of reducing stunting.

5. Research Limitations

This study has limitations in terms of limited data and interviews which may not represent the entire spectrum of factors that influence budget absorption. These limitations limit the generalizability of the research findings at a broader level. Thus, this study provides insight into the level of absorption of the DAK budget for stunting reduction jobs in South Buton District, as well as provides a comprehensive view of the factors influencing the effectiveness of program implementation. Recommendations for improvement can be the basis for improving implementation strategies and more efficient and effective use of the budget in efforts to reduce stunting.

Discussion

The research findings shed light on the absorption of the Special Allocation Fund (DAK) budget and its implications for the effectiveness of stunting reduction programs in South Buton Regency.

1. Absorption of DAK Budget and Program Effectiveness

The budget analysis results reveal that the absorption rate of the DAK budget for stunting reduction efforts in South Buton Regency is not yet optimal. Despite the allocation of DAK funds, various factors hinder the region's ability to utilize the allocated funds effectively. The low absorption rate has the potential to hinder the success of stunting reduction programs and hinder the achievement of desired targets.

2. Factors Influencing Budget Absorption

Factors affecting the absorption of DAK funds for stunting reduction in South Buton Regency encompass issues related to planning, administration, and human resource capacity. Insufficiently matured planning can lead to mismatched budget allocations with program needs. Complex and slow administrative processes hinder the implementation of activities, while limited human resource capacity hampers the overall effectiveness of program execution.

3. Strategies for Improvement

To enhance the absorption of DAK funds for stunting reduction, several improvement strategies can be implemented:

- **Enhanced Planning**, A more integrated and needs-focused planning approach is necessary. Well-planned strategies ensure that DAK budget allocations align with the priorities and goals of stunting reduction programs.
- **Streamlined Bureaucracy**, Simplified and efficient administrative processes should be adopted to expedite budget submissions, approvals, and reporting. This will reduce barriers during program execution.
- **Capacity Building**, Investments in training and developing human resources within the Health Office will enhance capabilities in planning, execution, and monitoring of programs. Increased capacity will result in more effective program implementation.
- **Regular Monitoring and Evaluation**, Implementing stricter monitoring and evaluation systems will help identify hurdles and challenges in program execution at an earlier stage. Prompt corrective actions can be taken to address emerging issues.

The research outcomes offer valuable guidance for local governments and Health Offices to refine strategies for DAK budget allocation and absorption. Moreover, the findings hold broader implications concerning the optimization of special allocation funds for stunting reduction efforts in other regions. The efforts to enhance budget absorption and the effectiveness of stunting reduction programs in South Buton Regency can serve as a lesson for other areas facing similar challenges. Subsequent research could involve comparative studies across different regions on stunting reduction program implementation and DAK budget absorption. Such studies could identify best practices and lessons to enhance program effectiveness across diverse contexts. In conclusion, this discussion highlights the significance of DAK budget absorption for stunting reduction efforts in South Buton Regency. The recommendations and findings derived from this study are expected to provide valuable insights for enhancing DAK budget absorption, contributing to the ongoing global efforts to combat stunting.

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Conclusion

This research has examined the analysis of the absorption of the Special Allocation Fund (Dana Alokasi Khusus or DAK) budget for stunting reduction efforts in South Buton Regency. Based on the budget analysis and factors influencing budget absorption, several conclusions can be drawn:

1. **Budget Absorption Rate:** The absorption rate of the DAK budget for stunting reduction efforts in South Buton Regency is still suboptimal. Only a small portion of the allocated DAK budget has been successfully absorbed and utilized effectively.
2. **Factors Affecting Budget Absorption:** Factors influencing the absorption of DAK funds include inadequate planning, administrative barriers, mismatches between allocation and program needs, and limited human resource capacity.
3. **Strategies for Improvement:** To enhance the absorption of DAK funds for stunting reduction, improvement strategies are needed, including more focused planning, bureaucracy streamlining, capacity building for human resources, and the implementation of rigorous monitoring and evaluation.
4. **Implications and Relevance:** The research findings hold significant implications for local governments and the Health Office in formulating more effective budget allocation and absorption strategies for stunting reduction efforts. These findings also have broader relevance in addressing similar challenges in other regions.

In the pursuit of improved stunting reduction outcomes, optimizing the absorption of DAK budget allocations is a crucial key. By considering the recommendations and findings from this research, it is hoped that South Buton Regency can take concrete steps to enhance the efficiency and effectiveness of budget utilization in stunting reduction efforts. Furthermore, this research contributes to the broader understanding of the importance of proper budget allocation and absorption in supporting public health programs.

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