

Analysis of the effect of Supplementary Food Provision (PMT) budget distribution on improving child nutrition for stunting eradication in Mimika Regency

Oktovina Naa¹, Hasan Basri Umar², Risky Novan Ngutra³

Universitas Cenderawasih, Jayapura, Papua, Indonesia^{1,2,3}

onafayana@gmail.com¹



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Abstract

Purpose: This study aims to analyze the effect of the distribution of the Supplementary Food Provision (PMT) budget on improving child nutrition as part of stunting alleviation efforts in Mimika Regency. The focus is on how government allocations and budget management contribute to nutritional improvements among vulnerable groups.

Research methodology: The research applies an associative method to identify the relationship between budget distribution and nutritional outcomes. Data were collected through structured questionnaires and in-depth interviews with respondents directly involved in program implementation. The analysis technique used is simple linear regression to measure the effect of PMT budget allocation on child nutrition indicators.

Results: Findings indicate that the distribution of the PMT budget has brought tangible benefits, particularly to children under five and pregnant women at risk of malnutrition. The regression results confirm that budget allocation has a positive and statistically significant impact on improving child nutrition for stunting alleviation in Mimika Regency. Nevertheless, the program still faces obstacles, including uneven distribution, limited monitoring, and external socioeconomic factors. Addressing these barriers is essential for achieving optimal and sustainable results.

Conclusions: The distribution of the PMT budget plays a crucial role in enhancing children's nutritional status and supporting stunting reduction strategies. Proper targeting and effective use of the budget can strengthen outcomes, though improvements in governance, monitoring, and community engagement remain necessary.

Limitations: The study is limited by reliance on local government reports, a narrow geographic scope, and the exclusion of external determinants such as parenting practices, healthcare access, and socioeconomic conditions.

Contribution: This study provides practical insights for policymakers to refine budget management and intervention strategies, while academically contributing to the literature on the role of public funding in combating malnutrition and stunting.

Keywords: *Budget Distribution, Child Nutrition, Supplementary Feeding, Stunting*

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1. Introduction

Nutrition is an important factor in the development and growth of children. Children who receive good nutritional intake tend to grow up healthy, have better immunity, and are able to perform optimally in academic and social fields (Oktarina, Ibrahim, Kinesya, Kartjito, & Wasito, 2024). However, malnutrition in children can lead to various health problems, such as stunting, anemia, and cognitive decline. This issue is a global concern, as outlined in the Sustainable Development Goals (SDGs). The Sustainable Development Goals (SDGs) aim to promote human wellbeing. SDGs include a variety of goals to be achieved, such as poverty alleviation, education, health, gender equality, access to clean water, and actions to address climate change (Acharya, Lin, & Dhingra, 2018). Achieving these goals requires collaboration between governments, the business sector, and civil society, with implementations tailored to the local context for greater effectiveness. Each goal has targets and measurable indicators to monitor progress, with the expectation that all goals will be achieved by 2030 (Ningrum, Malekpour, Raven, Moallemi, & Bonar, 2024).

Child nutrition problems in early childhood and elementary school-age children remain significant challenges in Indonesia. Data [Insert the latest national data source, for example, Indonesian Nutrition Status Study (SSGI)] indicate worrying prevalence rates of stunting, wasting, and underweight. This condition not only affects the physical growth and cognitive development of children in the short term, but also has the potential to reduce the quality of human resources in the future, hindering the economic and social development of the nation.

Specifically, Mimika Regency, with its unique geographical and socio-economic characteristics [Mention the unique characteristics of Mimika, e.g., relatively high poverty rates in some areas, limited access to healthcare and nutritious food in remote areas, cultural diversity and dietary patterns], also faces similar challenges regarding child nutrition. [Mention data or indications of child nutrition problems in Mimika Regency, if available, or state that specific data may be limited, but issues still exist]. Inadequate nutrition during critical growth periods can have fatal consequences for the quality of life of children in the Mimika region.

Recognizing the urgency of child nutrition issues, the Indonesian government has implemented various nutrition intervention programs, one of which is the Supplementary Feeding Program (PMT). PMT is a strategic effort to improve children's nutritional intake, especially in vulnerable groups, such as toddlers and elementary school students (Wati, 2020). By providing nutrient-rich supplementary foods, children's nutritional status can be improved, thereby supporting optimal growth and development and enhancing learning capabilities. The success of the PMT program depends on the effectiveness of budget allocation and its implementation on the ground. The budget allocated for PMT must be targeted, efficiently distributed, and used to provide quality, nutritious supplementary food to children in need. However, in practice, the process of allocating the PMT budget faces various challenges, ranging from poor planning and inefficient distribution mechanisms to potential deviations or delays (Azisan, Tamma, & Yunus, 2024).

Although the PMT program has been running for quite some time, in-depth analysis of the impact of PMT budget allocation on improving children's nutrition, particularly in the specific context of Mimika Regency, remains limited (Pratiwi & Asnuddin, 2023). A comprehensive understanding of how the effectiveness of PMT budget allocation correlates with changes in children's nutritional status at the local level is crucial for identifying potential barriers, evaluating program success, and formulating targeted recommendations for improvement. Therefore, this study aims to conduct an in-depth analysis of the impact of the Supplementary Feeding Program (PMT) budget allocation on improving children's nutrition in Mimika Regency. The findings of this study are expected to provide empirical contributions to local governments, relevant agencies, and stakeholders in optimizing the PMT program, thereby making a significant impact on improving children's nutritional status in Mimika Regency and supporting the creation of a healthy and high-quality generation. Specifically, it will examine how PMT budget allocation mechanisms (e.g., timeliness, funds received, distribution efficiency) correlate with indicators of children's nutritional improvement (e.g., changes in weight, height, nutritional status based on anthropometric indices) in the target groups in Mimika Regency (Sinaga & Simbolon, 2023).

Mimika Regency, with its continuously increasing population, faces significant challenges in meeting the nutritional needs of its community. According to data from the Central Bureau of Statistics (BPS) of Mimika Regency in 2024, the population in this region reached 316,295, with a significant population growth rate. This population increase is not always matched with adequate access to nutritious food, healthcare services, and nutrition education, which are the primary factors in combating malnutrition.(Surani & Susilowati, 2020)

Population growth also brings new challenges, particularly in fulfilling the community's nutritional needs. As the population grows, Mimika Regency faces the risk of increased malnutrition prevalence, especially among toddlers and children. Rapid population growth is often not accompanied by increased access to nutritious food, healthcare services, and sufficient nutrition education, which are essential for fighting malnutrition in the region (Sinaga & Simbolon, 2023). This is happening in several subdistricts in Mimika Regency, including Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki(Ntenda, 2019).

Table 1. Number of Births, Low Birth Weight, and Undernourished Toddlers in Mimika Regency, Koperapoka Subdistrict, Kebun Sirih Subdistrict, and Kwamki Subdistrict in 2023-2024

No	Subdistrict	Number of Stunted Toddlers		Number of Supplementary Feeding (PMT)	
		2023	2024	2023	2024
1	Dingo Narama	81	58	67	26
2	Koperapoka	169	128	59	49
3	Kebun Sirih	85	55	24	17
4	Kwamki Baru	140	70	18	27

Source: Secondary Data Source, 2024

The data show a decrease in the number of stunted toddlers from 2023 to 2024 in the four subdistricts. However, the amount of PMT provided still does not meet the full needs of toddlers in need. This indicates challenges in the distribution of PMT, including issues with budget, logistics, and coordination among the involved parties (Sunarya, 2023). The PMT budget comes from the Regional Public Service Agency (BLUD) and Health Operational Assistance (BOK). The PMT budget in 2023 came from BLUD with Rp19,537,500 and BOK with Rp187,245,000, totaling Rp206,782,500. For 2024, the PMT budget comes from BLUD with Rp13,980,000 and BOK with Rp288,000,000, with a total budget of Rp301,980,000. To address this issue, the government, together with local Non-Governmental Organizations (NGOs), has launched a PMT program for early childhood. The program aims to provide additional nutrition in the form of foods rich in vitamins, minerals, and proteins to support optimal growth and development in children. However, the success of this program requires comprehensive evaluation.

The budget allocated for health, including programs for alleviating malnutrition and stunting in Mimika Regency in 2024, is part of the Regional Revenue and Expenditure Budget (APBD), amounting to approximately Rp7.5 trillion. The health budget typically covers supplementary feeding (PMT) programs, maternal and child health services, and other programs focused on improving public nutrition.(Ridwan & Manduapessy, 2024).

The PMT program is one of the main interventions designed to provide additional nutrition to toddlers and pregnant women to improve their nutritional status and prevent stunting. In addition, there are specific geographical and social challenges affecting community access to nutritious food, making local evaluations of the program's effectiveness very important. The high stunting rate in Mimika Regency, particularly in the Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki Baru subdistricts, reflects chronic nutrition problems among children. Although the Supplementary Feeding Program (PMT) has been implemented as a key strategy to improve the nutrition of children and pregnant women, the program's effectiveness is often influenced by various factors, including suboptimal budget allocation and distribution. In this context, there is a gap between national policies on stunting alleviation and their local-level implementation.

Social and economic challenges exacerbate communities' access to nutritious food, increasing the risk of growth failure in children. Another relevant phenomenon is the potential inefficiency or lack of transparency in the distribution of PMT funds, which could affect the program's results and lead to suboptimal outcomes for the target groups, especially in remote or marginalized areas. This research aims to understand and analyze these phenomena, focusing on: *"Analysis of the Impact of Supplementary Feeding (PMT) Budget Allocation on Improving Child Nutrition in Mimika Baru District, Mimika Regency."*

2. Literature review

2.1 Theoretical Foundation

2.1.1 Child Nutrition

The word "nutrition" comes from the Arabic word "ghidza," meaning food. Nutrition is a series of organic processes related to health that involves the use of food for life maintenance, growth, normal functioning of body parts and tissues, energy production, and other influencing factors. Food, aside from medicine, contains nutrients and/or chemical elements that can be transformed into nutrients used in the human body (Mayangsari et al., dalam urmiaty et al., 2023:38).

The science of nutrition is relatively novel. In 1926, nutrition science was first recognized as a branch of knowledge when Mary Swartz Rose was appointed as the first professor of nutrition at Columbia University, New York, USA (Ariani dalam Nurmiaty et al., 2023:38). Nutrition science is a multidisciplinary field that studies food, nutrients, and other food components concerning health. It addresses all aspects of food in relation to optimal body health to prevent nutritional disorders. Thus, nutrition science intersects with several other fields, such as microbiology, food chemistry, biochemistry, agronomy, livestock farming, anthropology, sociology, psychology, and economics (Susilowati and Kuspriyanto in Nurmiaty et al., 2023:38).

According to Law No. 20 of 2003 concerning the National Education System, early childhood is defined as children aged 0–6 years. Early childhood includes newborns (neonates), infants, and toddlers. Several terms related to the definition of early childhood need to be understood as follows:

Perinatal: from 28 weeks of pregnancy to 1 week after birth Neonatal: 0–1 month after birth. Neonatal is divided into early neonatal (0–<7 days post-birth) and late neonatal (7 days–1 month post-birth) stages.

- a. Post-neonatal: >1 month to 1 year.
- b. Infant: 0–1 year.
- c. Baduta: 0–23 months.
- d. Batita: 0–35 months.
- e. Toddler: 0–59 months.

Fulfilling the nutritional needs of early childhood is critical because this period is part of growth and development. Growth and development have different definitions.(Priyono, 2020)

2.1.2. Supplementary Feeding for Children

Supplementary Feeding (PMT) using local food ingredients is one of the strategies to address nutrition issues in toddlers and pregnant women. The Ministry of Health of the Republic of Indonesia provides funding for the implementation of PMT using local food through the Special Allocation Fund (DAK) Non-Physical (Chandradewi & Adiyasa, 2021).Supplementary Feeding (PMT) based on local food refers to local supplementary foods provided to improve the nutritional status of the target group (Chandradewi & Adiyasa, 2021).

- a. Preparation Stages Preparation (socialization, briefing for officers), purchasing local food ingredients according to the menu cycle, processing food ingredients following the menu cycle, providing local food-based PMT along with education integrated with related LP and LS, while observing health protocols to prevent diseases.The preparation and implementation stages (Chandradewi & Adiyasa, 2021), include:
 - a) Socialization Activities: Before implementing the local food-based PMT, the implementation team conducts socialization and advocacy for relevant stakeholders, such as village/subdistrict governments, community leaders, cadres, and target recipients. Key points to be communicated

during socialization and advocacy include the plan for PMT implementation (time, place, resources, etc.), objectives of PMT implementation, target activities, and implementation mechanisms.

- b) Orientation for Involved Resources: After conducting socialization for local food-based PMT activities, the implementation team orients the involved resources (e.g., village officials, cadres, and health workers). Orientation should include the plan for PMT implementation, tasks and functions of the involved resources (task distribution), PMT implementation mechanisms, principles and methods for processing supplementary foods, menu cycles, documentation, and reporting.
- b. Stages of Documentation and Reporting.
Documentation and reporting must be performed in a hierarchical and continuous manner for target data and outputs, including input, process, output, and outcome. Documentation and reporting are carried out from the target determination stage to the conclusion of the PMT intervention. The following items need to be documented and reported (Chandradewi & Adiyasa, 2021) Recording of measurements for Weight (BB), Height (PB or TB), Mid-Upper Arm Circumference (LiLA), consumption of iron supplementation tablets, and supplementary feeding for pregnant women and toddlers.
 - a) Records in the Maternal and Child Health (KIA) book were reported electronically through the Sigizi Terpadu on the PMT Monitoring menu.
 - b) The Sehat Indonesiaku (ASIK) application is currently being developed, where records by cadres through the application and WhatsApp chatbot will be directly connected to the SATUSEHAT dashboard
 - 1) The implementation team records the results of the PMT activities using the PMT monitoring forms and weight monitoring for pregnant women and toddlers
 - 2) The implementation team records and reviews the entries on the PMT consumption control cards by the target group as self-monitoring and follow-up, such as asking whether the target group liked the provided supplementary food, whether there were any complaints after consumption, and providing education on the same, and so on.
 - 3) The implementation team reports the results of the PMT activities starting from the Health Center level, then reports to the District/City Health Office, Provincial Health Office, and the central level in a hierarchical manner.

2.1.3. Local Government Financial Management

According to Halim (2007:137), "Local government financial management consists of general administration and special administration. General administration relates to the Regional Revenue and Expenditure Budget (APBD), while special administration relates to local government inventory goods." The optimal implementation of local government functions will occur if the management of government affairs is accompanied by the provision of sufficient sources of revenue to the regions, in accordance with laws governing the financial balance between the central and local governments, which is adjusted and aligned with the division of authority between the central and local governments.

A. Implementation and Administration of Local Government Finances

The regional head, as the holder of authority for local government administration, is also the authority holder in local government financial management. This authority is implemented by the head of the financial management unit of the local government as the financial management official and carried out by the local government work unit as the budgetary goods official under the coordination of the regional secretary. This separation provides clarity in the division of authority and responsibility, ensures the functioning of checks and balances, and encourages efforts to improve professionalism in executing government duties.

B. Reporting and Accountability

In the context of accountable and transparent local government financial management, the local government must submit accountability reports consisting of the following:

- a) Budget Realization Report
- b) Balance Sheet

c) Cash Flow Report

d) Notes to the Financial Statements

These financial reports are prepared in accordance with the Government Accounting Standards. Before being reported to the public through the Regional Representative Council (DPRD), financial reports must first be audited by the Supreme Audit Agency (BPKP).

C. Supervision

The supervision of local government financial management is based on applicable regulations. The legal basis for local government financial management is the Ministry of Home Affairs Regulation No. 59 of 2007 and No. 13 of 2006 on the Guidelines for Local Government Financial Management. According to Chabib and Rochmansjah (2010:10), the financial management principles necessary to control local government financial policies include the following:

D. Accountability

Accountability requires decision-makers to act according to the mandate or trust they receive. Thus, the policy formulation process, the means to achieve success with the formulated policies, and the results of these policies must be accessible and communicated vertically and horizontally to the public. A reduction in regional wealth in the form of money, securities, and goods, which are tangible and definite in amount, as a result of illegal acts, whether intentional or negligent.

E. Value for Money

An indicator of the success of regional autonomy and decentralization is the improvement in services and the welfare of the community, the advancement of democracy, justice, and equality, and harmonious relationships between the central and local governments. This justice will only be achieved if local government management is conducted with the value-for-money concept, which includes:

a) Inefficiency

Findings regarding inefficiency focus on achieving outcomes, specifically findings that reveal activities that do not deliver the expected benefits or results, and instances where an agency's functions are not optimal, thereby preventing organizational goals from being met.

b) Ineffectiveness

Local government financial management must be entrusted to staff with high integrity and honesty to minimize opportunities for corruption, including potential financial losses caused by unlawful acts, whether intentional or negligent, which could result in future losses in the form of decreased money, securities and goods.

F. Honesty in Managing Public Finances

Local government financial management must be entrusted to staff with high integrity and honesty, thereby minimizing corruption opportunities. This includes addressing the risk of financial losses caused by illegal acts, whether intentional or negligent, which could lead to future financial losses in the form of reduced money, securities, and goods.

G. Transparency

Transparency is the openness of local governments in formulating local government financial policies so that they can be known and monitored by the Regional Representative Council (DPRD). Transparency in local government financial management ultimately creates horizontal accountability between the local government and its citizens, resulting in clean, effective, efficient, accountable, and responsive local governments to the aspirations and interests of the community, including administrative matters. Administrative findings reveal deviations from existing provisions, either in budget implementation or in asset management. However, these deviations do not result in regional losses, potential regional losses, reduced regional rights (lost revenue), hinder entity programs, or contain elements of criminal action.

H. Control

Regional Income and Expenditure (APBD) should be regularly evaluated by comparing what was budgeted against what was achieved. Variance analysis (differences) should be conducted on regional

income and expenditure so that the causes of any variance can be quickly identified and corrective actions can be taken.

2.2. Previous Studies

According to a study by (Martapina Anggai, 2024) on the supplementary feeding program for recovery in malnourished toddlers, the study used a qualitative design with a case study approach and explanatory method. Nine informants were selected through purposive sampling for this study. Descriptive analysis was conducted, showing that the PMT-P program in moderate and independent posyandu was not efficient in increasing the weight of the target toddlers due to implementation challenges. In contrast, a study by Hadju et al. (2023) on the impact of local supplementary feeding (PMT) on changes in toddlers' nutritional status found a significant relationship between local PMT and improvements in toddlers' nutritional status. Providing supplementary food based on local food can be an effective strategy for addressing nutritional problems in toddlers.

Similarly, (Meilasari & Adisasmoro, 2024), in their study on efforts to accelerate stunting reduction through local food-based supplementary feeding (PMT), found that providing local food-based PMT positively affected the weight (BB) and height (Nottbrock, Looy, & Haes) of stunted toddlers, provided the supplementation lasted for at least 30 days. In handling toddler nutrition, issues such as Low Birth Weight (BBLR) remain a primary concern. This could be related to the budget distribution. Mimika Regency, as a region facing stunting issues, requires more intensive interventions, especially in providing supplementary food for pregnant women and toddlers to reduce the risk of malnutrition and ensure overall nutritional improvements. Therefore, the precise allocation of the PMT budget is crucial to ensure the health and well-being of children in Mimika Regency. This has led the author to conduct research on the impact of PMT budget distribution on stunting alleviation and improving child nutrition in the subdistricts of Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki Baru.

3. Research methodology

3.1. Research Location

The research was conducted in the following subdistricts: Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki Baru. This study examined the effect of PMT budget distribution on improving children's nutrition for stunting alleviation.

3.2 Type and Source of Data

1. Types of Data

The types of data used in this study are as follows:

- a. **Quantitative data** are presented in numerical form. The quantitative data in this study include data on PMT budget distributions.
- b. **Qualitative data** are expressed in a non-numerical form. The qualitative data in this study include interviews with the government officials of Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki Baru subdistricts, who act as executors of PMT budget distribution for stunting alleviation to improve children's nutrition.

2. Data Sources

- a. **Primary Data:** This data was collected directly from respondents, including information about age, occupation, education, and other relevant factors. The primary data source in this study comes directly from the local government officials in the Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki Baru subdistricts, who are involved in the PMT budget distribution for stunting alleviation, and the community that has been impacted by the PMT program.
- b. **Secondary Data:** This data were collected from existing records or documents from related institutions. The secondary data source in this study includes records from Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki Baru subdistricts related to PMT budget distribution for stunting alleviation to improve children's nutrition.

3.3. Population and Sample

1. Population

The population for this study consists of the PMT budget managers in the subdistricts of Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki Baru, who are responsible for managing the stunting PMT budget.

2. Sample

The sample in this study is a subset of the population, specifically the PMT budget managers from the subdistricts of Dingo Narama, Koperapoka, Kebun Sirih, and Kwamki Baru. Since the exact number of the sample is unknown, the author uses the Slovin formula:

$$n = \frac{N}{1 + N(e)^2}$$

Where:

n = sample size

N = population size

e = alpha (0.05) or 5% of the 95% confidence level, which is typically used in studies.

$$\begin{aligned} n &= \frac{311}{1 + 311(0,05)^2} \\ n &= \frac{311}{1 + 311(0,0025)} \\ n &= \frac{311}{1 + 0,77} \\ n &= \frac{311}{1,77} \\ n &= 175 \end{aligned}$$

Based on a calculation using the Slovin formula with a 95% confidence level, the sample size used in this study was 175 PMT recipients (Putri & Rahardjo, 2021).

3.4. Data Collections Methods

The data collected in this study consisted of primary and secondary data gathered using several methods, including:

1. Documentation: Collecting data by noting existing records (printed and visual) from offices or institutions related to the study.
2. Questionnaire: A list of questions with answer choices related to the effect of PMT budget distribution on stunting alleviation to improve children's nutrition.
3. Interviews: Direct face-to-face interviews were conducted with respondents to collect data and other necessary information using a structured interview guide.

3.5 Anality Methode

To analyze the effect of PMT budget distribution on stunting alleviation for improving children's nutrition in Mimika Regency, the author uses a simple linear regression analysis. The analysis was conducted using the SPSS Statistics 26 software.

4. Result and discussion

This study aimed to analyze the effect of the Supplementary Feeding Program (PMT) budget distribution on improving children's nutrition in the Mimika Baru District, Mimika Regency. The data collected included data on the PMT budget received by target posyandu/schools, the timing of budget distribution, and the children's nutritional status (weight, height, and anthropometric indices such as weight-for-age (BB/U), height-for-age (TB/U), and weight-for-height (BB/TB)) before and after the PMT intervention period. Data analysis was conducted quantitatively using descriptive and inferential statistical methods, including correlation and regression analyses, to test the relationship between budget distribution variables and changes in children's nutritional status.

1. PMT Budget Distribution in Mimika Baru District

Based on the collected data, the distribution of the PMT budget in the Mimika Baru District varied across target posyandu and schools.

a) Timeliness of Distribution

b) Amount of Budget Received

c) Efficiency of Supplementary Food Distribution:

Table 2. Descriptive Test Results of PMT Budget Distribution

	N	Minimum	Maximum	Mean	Std. Deviation
Penyaluran Aggaran PMT	175	8	20	15,75	2,455
Peningkatan Gizi Anak	175	6	15	11,61	1,923
Valid N (listwise)	175				

Source: Data Processed, 2024

Based on the analysis of the PMT budget distribution in the Mimika Baru District, several aspects were identified that affect the effectiveness of the program, including fund disbursement, distribution, and the impact on beneficiaries. Overall, the PMT program has been implemented and has provided benefits for the target groups, but there are still challenges that need to be addressed to optimize the program in solving nutrition problems, particularly stunting.

a. Timeliness of Fund Disbursement and Budget Usage

The analysis shows that the PMT budget disbursement in the Mimika Baru District is not always timely, leading to delays in the distribution of supplementary food to the beneficiaries. This is influenced by administrative factors, such as lengthy bureaucratic processes and suboptimal coordination between local governments and program implementers. As a result, in some periods, the program does not run consistently, and the benefits for children and pregnant women are less than optimal.(Liberti Manurung, 2023)

b. Effectiveness of Distribution and Target Accuracy

From the distribution perspective, the PMT program in the Mimika Baru District has reached most of the target groups, particularly toddlers and pregnant women at risk of malnutrition. However, issues with the beneficiary recording system have caused uneven distribution. Some areas face access gaps to PMT because of limited infrastructure and insufficient active field workers. Additionally, the community's awareness in utilizing PMT also affects the program's effectiveness.(Wulandari, Laksono, Kusrini, & Tahangnacca, 2022)

c. Transparency and Accountability of the Budget

The analysis also found that transparency in managing the PMT budget must be improved. Although the local government has made efforts to prepare financial usage reports, there are still gaps in the accountability of program implementation. One of the challenges is the lack of an active community involvement mechanism in the monitoring process, leading to suboptimal control over budget usage. This causes potential inefficiencies in fund usage, both in terms of food procurement and its distribution.

d. Impact on Children's Nutritional Status

Despite challenges in budget distribution, the PMT program has positively impacted the nutritional status of children in the Mimika Baru District. Some data show improvements in the weight and height of children who regularly receive PMT, although these improvements are not evenly distributed across regions. Another factor influencing the program's results is the parenting patterns and eating habits within families, which require further education to optimize the benefits of PMT.

2. Children's Nutritional Status Before and After the PMT Intervention

Analysis of children's nutritional status before and after the PMT intervention period showed varied changes.

- Initial Nutritional Status
- Nutritional Status Changes After the Intervention

The analysis results show: The Effect of PMT Budget Distribution on Improving Children's Nutrition.(Hebert et al., 2024). To assess the impact of PMT budget distribution on improving children's nutrition for stunting alleviation in Mimika Regency, this study used a simple linear regression analysis. The results were as follows:

Table 3. Simple Linear Regression Analysis of the Effect of PMT Budget Distribution on Improving Children's Nutrition

Model	Unstandardized Coefficients		Beta	t	Sig.
	B	Std. Error			
1 (Constant)	2,229	,616		3,618	,000
Penyaluran Aggaran PMT	,596	,039	,761	15,408	,000

a. Dependent Variable: Peningkatan Gizi Anak

Source: Data Processed, 2024

The simple regression analysis results indicate that, based on the partial test (t-test) for the effect of PMT budget distribution on improving children's nutrition for stunting alleviation in Mimika Regency, the significance value of t is 0.000, which is smaller than 0.05. This means that the distribution of the PMT budget has a positive and significant effect on improving children's nutrition for stunting alleviation in the Mimika Regency.

4.1 Discussion

The results of this study show that the distribution of the PMT budget in the Mimika Baru District plays a role in improving children's nutrition, especially in terms of weight-for-age (BB/U) indicators. A positive correlation and significant effect between the timeliness of budget distribution and improvement in BB/U highlight the importance of efficiency and timeliness in bureaucratic processes and budget distribution (Musiega et al., 2023). Delays in disbursement can reduce the effectiveness of the PMT program because children do not receive additional nutrition according to the expected schedule during critical growth periods.

However, the lack of a significant correlation between the timeliness of budget disbursement and changes in height-for-age (TB/U) and weight-for-height (BB/TB) suggests that other factors also play an important role in improving height and addressing the issue of wasting. Height improvement is a long-term process influenced by various factors, including nutritional intake, health history, and genetic factors. Addressing wasting may require more intensive and comprehensive nutritional interventions, not solely relying on PMT. Variations in changes to children's nutritional status can also be influenced by the quality and nutritional content of the supplementary food provided, the level of participation from children and parents in the program, and environmental and sanitation factors around the children's living areas.(Ghodsi et al., 2018). The effectiveness of PMT can also be affected by the integration of the program with other nutritional interventions, such as nutrition education for parents and regular monitoring of children's growth and development.

5. Conclusion

Based on the analysis results, the impact of PMT budget distribution in Mimika Regency can be concluded as follows.

1. The distribution of PMT funds has benefited target groups, especially toddlers and pregnant women at risk of malnutrition. However, the effectiveness of this program still faces several challenges that need to be addressed to achieve the main objectives of improving nutritional status and reducing stunting rates optimally.

2. The distribution of PMT funds has a positive and significant impact on improving children's nutrition for stunting alleviation in the Mimika Regency.

5.1 Rekomendasi

The results of this study have important implications for improving the PMT program in the Mimika Baru District.

1. Improving the Efficiency of Budget Distribution: Local governments and relevant agencies should work to simplify bureaucratic processes and improve coordination between parties so that the PMT budget can be distributed to target groups on time.
2. Evaluation and Improvement of PMT Quality: The types and nutritional content of the supplementary food provided should be evaluated to ensure the quality and safety of the food.
3. Strengthening Support and Education: The PMT program should be integrated with support activities and nutrition education for parents to enhance their understanding of the importance of balanced nutrition and good feeding practices.
4. Further Research: Future research with stronger designs (e.g., experimental or quasi-experimental) and more comprehensive control variables is needed to confirm causal relationships and identify other factors influencing the PMT program's success.

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