

***The Role of Beyond Budgeting Entry Scan in Local Government Budgeting:  
A Case Study of Stunting Handling in North Toraja Regency***

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**Abstrak:** Penelitian ini bertujuan untuk menyelidiki peran Beyond Budgeting Entry Scan dalam menangani masalah kesehatan stunting di Kabupaten Toraja Utara. Pendekatan kualitatif deskriptif diterapkan pada penelitian ini. Populasi penelitian adalah pegawai pemerintah daerah baik di sektor keuangan maupun kesehatan. Wawancara mendalam digunakan untuk mengumpulkan data. Analisis isi, yang melibatkan deskripsi jawaban berdasarkan fakta yang ada yang diperoleh di lapangan, yang kemudian disusun menjadi matriks yang menjelaskan kategorisasi temuan dan membandingkannya dengan teori yang ada, diterapkan untuk menganalisis data. Hasil penelitian menunjukkan bahwa implementasi manajemen stunting di Kabupaten Toraja Utara berfokus pada kebijakan sinergis antara pemerintah pusat, daerah, dan desa. Beyond Budgeting Entry Scan untuk manajemen stunting di Kabupaten Toraja Utara meningkatkan nilai pemerintah dalam bentuk penurunan kasus stunting dan meningkatkan keberhasilan program pemerintah daerah. Disarankan untuk penelitian selanjutnya untuk mencakup populasi yang lebih luas dan mengidentifikasi strategi terbaik untuk mempercepat pengurangan stunting

**Kata-kata kunci:** *beyond budgeting*, pemerintah, *stunting*, Kabupaten Toraja Utara

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## **Peran *Beyond Budgeting Entry Scan* Dalam Penganggaran Pemerintah Daerah: Studi Kasus pada Penanganan Stunting di Kabupaten Toraja Utara**

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**Abstract:** *The study aimed at investigating the role of beyond budgeting entry scan in handling stunting health problem in North Toraja Regency. Descriptive qualitative approach was applied to the study. Population of the study were local government officers both in financial and health sector. In depth interview was deployed to collect data. Content analysis, which involves describing answers based on existing facts obtained in the field, which are then compiled into a matrix explaining the categorization of the findings and comparing them with existing theories was applied to analyze the collected data. The results reveal the implementation of stunting management in North Toraja Regency focuses on synergistic policies between the central government, regional governments, and village/village governments. The Beyond Budgeting Entry Scan for stunting management in North Toraja Regency improves governmental value in form of decreasing in stunting cases and improves local government programs success. The future for further research are targeting wider population and identify the best strategy to accelerate stunting reduction.*

**Keywords:** *beyond budgeting, government, stunting, North Toraja Regency*

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### **1. INTRODUCTION**

The Indonesian society is a member of the global community and has a responsibility to continuously contribute to the implementation of good governance to foster competitiveness in the era of globalization (Faozanudin et al., 2023; Fernandes & Fresly, 2017; Santoso et al., 2023). Responding to this new paradigm, the government grants the broadest possible autonomy to regions, with the aim of enabling them to organize and manage their own affairs for efficiency and success in management, administrative activities, and the development of public services (Geofrey & Samekto, 2021). The autonomy mainly relates to budgeting of governmental activities.

Government budgeting fundamentally involves the planning and methodical management of public resources to achieve national objectives (Ani et al., 2019). This process is not merely a technical exercise but also a deeply political undertaking, reflecting societal preferences and priorities through the allocation of scarce resources (Bocatto & Pérez-De-Toledo, 2020). Its significance is underscored by several key functions, encompassing the formulation of comprehensive fiscal schedules aimed at attaining specific economic goals, which are often directly or implicitly linked to the needs of society.

A budget thus serves as a critical instrument for governments to promote economic development efficiently, acting as a monetary representation of governmental activity that dictates the allocation of expenditures across various

purposes to achieve optimal results (Chowdhury, 2017). Beyond its role in economic management, government budgeting is also a primary tool for operationalizing public policy and strategic plans, directly influencing socioeconomic issues such as infrastructure, education, and healthcare.

In developing economies, this financial planning tool takes on an even greater significance, serving as a vital instrument for development strategy and fostering social equity by aligning limited public resources with national development priorities (Harun et al., 2020). The budget functions as a critical mechanism for fiscal control, although its effectiveness can be hampered by weak enforcement, politicized processes, and unrealistic revenue projections, particularly in developing nations (Mediaty et al., 2024). This intricate interplay of economic, political, and administrative dimensions positions budgeting as a multi-faceted activity that shapes the distribution of income, stimulates economic growth, and maintains stability within an economy.

The Indonesian government priority program is promoting people health (Nisa & Sari, 2019). One of the program is reduction of stunting (Laksono et al., 2022). Stunting is a condition of children under five due to chronic malnutrition, particularly during the first 1,000 days of life (HPK) (Ministry of Health of the Republic of Indonesia). Stunting affects children's growth and brain development. According to the World Health Organization (WHO), 2-3% of Gross Domestic Product (GDP) is reduced annually due to this. Furthermore, Indonesia is currently one of the countries in the world with the highest number of toddlers suffering from stunting. This issue certainly requires full attention. Reducing stunting rates in Indonesia requires integrated interventions that can be implemented within government programs and adequate and targeted budget allocation (Windarwati et al., 2023). Among the national development goals, we can find one of these indicators and targets for stunting reduction. Within the health function, state spending is expected to accelerate stunting management. Global attention is focused on stunting prevention efforts because it concerns the quality of future human resources.

Many researches have been devoted to investigate budgeting for government programs (Bocatto & Pérez-De-Toledo, 2020; Chikerema et al., 2024; Govender & Reddy, 2019; Harun et al., 2020; Jung, 2022; Mediaty et al., 2024). Similarly, studies of programs relate to society health development have been conducted in many society group (Berzinji, 2020; Cohen et al., 2022; Sujarwoto et al., 2023). However, as long as researchers literature review result, there is no similar study conducted in North Toraja context. So, the study was intended to investigate the role of beyond budgeting entry scan in local government budgeting in relation to stunting handling in North Toraja Regency.

## **2. LITERATURE REVIEW**

Relevant theories relate to government budgeting

The study apply two theories to investigate the government beyond budgeting: the contingency theory and institutional theory.

### Contingency theory

The application of contingency theory, which posits that there is no "one best way" to organize and manage, extends beyond traditional management control systems to encompass government budgeting, offering a framework to understand how external variables and internal organizational states interact to influence fiscal effectiveness (Kahar et al., 2019). This theoretical perspective suggests that the optimal design and implementation of budgetary practices are not universal but are instead contingent upon a myriad of contextual factors, including environmental uncertainty, organizational structure, and technological advancements (Gutiérrez López et al., 2023). Specifically, this framework highlights that the effectiveness of budgetary choices in government entities is deeply intertwined with situational variables, meaning that approaches successful in one context may fail in another due to differing environmental volatility, organizational size, or technological capabilities.

The contingency theory is particularly relevant for public administration, where technical characteristics such as environmental dynamism and uncertainty significantly impact the information required for effective budget allocations (Kahar et al., 2019). Furthermore, the theory emphasizes that the effectiveness of governmental budgeting is also moderated by the quality of available information, particularly cost accounting data, which becomes even more critical during periods of crisis.

### Institutional theory

This theoretical exploration posits that governmental budgeting, far from being a mere technical exercise in resource allocation, is deeply embedded within institutional frameworks that shape its form, function, and perceived legitimacy (Barros & Ferreira, 2023). This perspective necessitates a detailed examination of how various social and economic institutions—including the state, markets, legal systems, and cultural norms—interact to stabilize, disrupt, and transform budgetary routines (Bhuiyan et al., 2023).

Understanding this interplay moves beyond simplistic rational choice models by acknowledging that budgeting decisions are not solely driven by efficiency or utility maximization, but are profoundly influenced by established organizational narratives and prevailing institutional logics (Barros & Ferreira, 2023). This framework elucidates why budgeting processes often exhibit decoupling, where formal procedures diverge from informal practices, leading to outcomes that may not align with stated objectives or global standards (Asadi et al., 2019). Indeed, these institutional logics often dictate how resources are allocated and managed, reflecting established power dynamics and historical precedents rather than purely economic considerations (Hoque & Kaufman, 2024).

### Governmental Budgeting in public sector

Government budgeting fundamentally involves the planning and methodical management of public resources to achieve national objectives (Kahar et al.,

2019). This process is not merely a technical exercise but also a deeply political undertaking, reflecting societal preferences and priorities through the allocation of scarce resources (Mediaty et al., 2024). Its significance is underscored by several key functions, encompassing the formulation of comprehensive fiscal schedules aimed at attaining specific economic goals, which are often directly or implicitly linked to the needs of society.

A budget thus serves as a critical instrument for governments to promote economic development efficiently, acting as a monetary representation of governmental activity that dictates the allocation of expenditures across various purposes to achieve optimal results (Sutaryo et al., 2022). Beyond its role in economic management, government budgeting is also a primary tool for operationalizing public policy and strategic plans, directly influencing socioeconomic issues such as infrastructure, education, and healthcare (Jung, 2022).

In developing economies, this financial planning tool takes on an even greater significance, serving as a vital instrument for development strategy and fostering social equity by aligning limited public resources with national development priorities (Tukamuhabwa et al., 2023). The budget functions as a critical mechanism for fiscal control, although its effectiveness can be hampered by weak enforcement, politicized processes, and unrealistic revenue projections, particularly in developing nations (Sutaryo et al., 2022). This intricate interplay of economic, political, and administrative dimensions positions budgeting as a multifaceted activity that shapes the distribution of income, stimulates economic growth, and maintains stability within an economy (Mediaty et al., 2024).

Government budgets communicate how public revenues are allocated, managed, and intended to achieve specific goals, thereby establishing a tangible link between the government and society (Kahar et al., 2019). The core functions of government budgeting extend to prioritizing public resource allocation, planning for future political goals, and establishing financial control mechanisms that ensure harmonious input and managerial efficiency through financial savings (Sutaryo et al., 2022). Within this framework, the budget serves as a crucial instrument for economic policy, management, and accountability, striving to maximize public expenditure's contribution to national welfare by ensuring efficient resource allocation where marginal utility is equalized across all expenditure categories (Azam & Bouckaert, 2025). To achieve this, budget policy priorities must be meticulously determined based on cyclical economic development, public finances, and the stability of the budget system.

The budget is, therefore, a multifaceted tool, acting as a final product of work plan development, an internal communication mechanism linking various work units, and a control instrument for fiscal policy implementation (Azevedo et al., 2022). This comprehensive financial plan reflects the size of the state's financial resources and available reserves, thereby determining the tax climate and directing specific spending towards industries and territories as a concrete expression of the state's economic policy (Govender & Reddy, 2019). The

strategic document embodies the government's commitment to financial discipline, efficient resource allocation, and macroeconomic stability, particularly critical in developing economies where fiscal space is often constrained.

Through the structured financial planning that government endeavour to translate broad national plans into concrete actions, addressing challenges such as balancing budgets in welfare states and managing the implications of military spending (Affandi et al., 2021). In essence, effective government budgeting involves the careful management of public finances to not only adhere to fiscal rules but also to strategically allocate resources towards public policy objectives, thereby linking expenditure to performance and accountability.

### Government Budgeting Strategy

The literature on public budgeting strategies in developing economies has grown considerably over the past few decades, reflecting increasing scholarly and institutional interest in enhancing fiscal transparency, accountability, and developmental impact (Bocatto & Pérez-De-Toledo, 2020; Govender & Reddy, 2019; Krueger & Park, 2020). Early studies primarily focused on descriptive analyses of budgetary systems, often highlighting the challenges inherited from colonial administrations, which typically prioritized control over strategic developmental planning and led to rigid, line-item budgeting (Mediaty et al., 2024). This traditional approach, while simple and focused on inputs, often lacked the flexibility and strategic orientation necessary for effective public financial management in dynamic developmental contexts (Fahlevi et al., 2018). Consequently, the emergence of planning models in the 1970s marked a shift towards long-term budgeting strategies aimed at integrating multi-year programs to foster economic growth and employment, moving beyond rigid input controls to achieve broader macroeconomic goals.

These early planning-based approaches often struggled with implementation due to weak institutional capacities and insufficient integration with annual budget cycles, leading to a disconnect between long-term plans and actual resource allocation (Situmorang & Erlina, 2023). Subsequently, the adoption of Medium-Term Expenditure Frameworks emerged as a significant reform designed to bridge this gap by providing a more credible link between policy priorities, planning, and the annual budget process, thereby enhancing fiscal discipline and budget performance (Fahlevi et al., 2018). The framework facilitates greater macroeconomic balance and improved inter- and intrasectoral resource allocation by aligning current annual budgets with a rolling budget spanning several years, maintaining policy orientation within sectors. This technique relies on macroeconomic and fiscal forecasts to project budgetary allocations and establish expenditure ceilings for periods of three to five years, a practice deemed critical for fiscal discipline and improved budget balances (Kasperskaya & Xifré, 2016).

## Government Beyond Budgeting

Despite its theoretical benefits, the practical application of planning-based budgeting, has revealed complexities, with some studies indicating that their adoption has not always translated into better alignment between government policies, plans, and budgets due to a lack of adaptation to local contextual factors (Kyriazi et al., 2024). This inflexibility can hinder innovation, impede efficient resource allocation, and ultimately compromise the public sector's ability to deliver optimal services. Recognizing these constraints, the beyond budgeting framework emerges as a potential solution, offering a more adaptive and performance-oriented approach to public financial management (Sugiarti et al., 2024).

Beyond budgeting enable decentralized decision-making, continuous forecasting, and a focus on outcomes rather than strict adherence to predetermined budgets, thereby fostering greater agility and accountability within local government operations (Radonić, 2018). This evolution underscores a broader trend towards integrating strategic objectives with financial planning to enhance efficiency and transparency in public spending (O'Grady et al., 2017). The movement towards performance-based systems is particularly salient in contexts where governmental bodies aim to improve institutional capacity and fiscal transparency, aligning local initiatives with broader national development agendas (Bukh et al., 2024).

Beyond budgeting involves adopting management accounting practices that support the implementation of national programs and enhance fiscal accountability within local government structures (İpek, 2019). Such approaches aim to overcome the inherent imperfections of traditional budgeting by integrating cost accounting methodologies to provide a more comprehensive understanding of resource utilization and its impact on performance (Samudrage & Beddage, 2018). This is particularly crucial given that traditional accounting often lacks the necessary information for precisely calculating the expenditure required to achieve specific outcomes, thereby necessitating modified tools for effective accounting in performance budgeting.

This highlights the need for advanced accounting systems that can effectively track costs in relation to tasks performed, thereby enabling a more accurate assessment of performance (Szołno, 2024). However, despite the conceptual appeal of performance-based budgeting, its practical implementation has often encountered significant challenges, such as difficulties in defining measurable indicators and integrating performance data into decision-making processes (Szołno, 2024).

## Beyond Budgeting Frameworks and Principles

The transition towards beyond budgeting frameworks emphasizes continuous planning and forecasting rather than rigid annual budgets, fostering a more adaptive and responsive financial management culture. This dynamic approach encourages organizations to decentralize decision-making,

empowering front-line staff and promoting a culture of continuous improvement and relative performance rewards (Alhalawi & Dammak, 2024). This approach is inherently designed to be more flexible and responsive to environmental changes, allowing for a more strategic allocation of resources that is aligned with real-time performance and evolving priorities (Aleksandrov & Mauro, 2023). This flexibility aims to overcome the rigidities associated with traditional budgeting, which often underperforms due to its static nature and high administrative burden.

The principles of beyond budgeting advocate for a fundamental shift in organizational culture and management practices, moving away from centralized command-and-control to a more adaptive and empowering framework that emphasizes continuous improvement and non-financial performance measures (Alhalawi & Dammak, 2024). Specifically, beyond budgeting seeks to enhance organizational performance and efficiency by redesigning management control systems to foster decentralized decision-making and performance monitoring (Barros & Ferreira, 2023). This model, developed from critiques of traditional budgeting systems in the 1990s, proposes a modified approach to budgeting that enhances various performance indicators by empowering managers with greater autonomy and focusing on value-generating decisions (Radonić, 2018).

This framework, pioneered by Hope and Fraser, promotes 12 principles—6 leadership and 6 process principles—that underpin a management approach emphasizing employee empowerment, customer focus, and relative performance targets (Samudrage & Beddage, 2018). These principles support adaptive management processes, enabling enterprises to be more responsive to their competitive environment and customer needs through continuous strategy-setting and anticipatory systems (Padovani et al., 2018). This comprehensive approach allows for a dynamic interplay between strategic goals and operational execution, moving away from fixed annual targets towards a more fluid and continuous assessment of organizational performance against evolving benchmarks.

These principles, including relative goals and rewards based on shared success, encourage ongoing improvement and adaptability rather than adherence to static financial contracts (Radonić, 2018). The beyond budgeting round table has been instrumental in developing and promoting this flexible, decentralized management model, positioning it as a key approach for organizations in the 21st century (Aripin et al., 2021).

The Beyond Budgeting framework, thus, transcends traditional budgeting by fostering an adaptive and responsive financial management culture that prioritizes continuous planning, forecasting, and decentralized decision-making (Radonić, 2018).

#### Entry Scan as a Beyond Budgeting Tool

The Entry Scan, as a practical application of beyond budgeting principles, facilitates this decentralized approach by enabling self-managing units to determine their resource requirements and investment plans based on market

demands rather than prescriptive annual allocations (Samudrage & Beddage, 2018). This tool essentially operationalizes the principles of empowered teams and flexible resource allocation, allowing local governments to respond more dynamically to citizen needs and emergent priorities without being constrained by rigid fiscal boundaries (Alhalawi & Dammak, 2024; Radonić, 2018).

This approach encourages a "resources on demand" mindset, where investment justifications are rooted in long-term vision and assessed through robust techniques like life cycle costing, rather than adherence to a fixed investment budget (Samudrage & Beddage, 2018). This methodology stands in stark contrast to traditional budgetary processes, which often perpetuate errors by basing future projections on previous years' budgets, thereby hindering innovation and adaptability (Soares et al., 2019). Instead, the entry scan, by promoting a dynamic and market-oriented allocation of resources, fosters a culture of continuous strategic alignment and operational flexibility within the public sector, aligning expenditures with current needs and demonstrable value (Samudrage & Beddage, 2018).

This flexible approach aids organizations in adapting to turbulent business environments by providing a more adaptive financial management strategy, moving away from static targets toward relative performance benchmarks (Alhalawi & Dammak, 2024; Radonić, 2018). The concept of beyond budgeting, therefore, seeks to overcome the limitations of traditional budgeting by emphasizing decentralized decision-making and adaptive management processes (Marecki & Wieloch, 2020). This is achieved through principles such as continuous forecasting and relative performance measures, which empower managers to make real-time adjustments and foster a culture of ongoing improvement (Radonić, 2018). The decentralization inherent in Beyond Budgeting models transfers significant responsibility from central administration to autonomous business units, allowing for decisions to be made closer to the point of action and in response to immediate customer demands (Matějka et al., 2020). This radical decentralization not only enhances organizational adaptability to environmental uncertainty but also necessitates a re-evaluation of control processes to ensure alignment with overarching strategic objectives (O'Grady et al., 2017). This necessitates a shift from rigid budgetary controls to performance management systems that incentivize agile responses and continuous strategic alignment.

### **3. RESEARCH METHOD**

The study used is qualitative descriptive research approach, which is an approach capable of convincingly revealing an object, whether it is cognitive, actions, or utterances (Bordia & Crossman, 2021). The research method used is a case study, which is research on a specific object where the research results and conclusions apply only to the object in question and are not generally applicable.

The subject of the study is budgeting in North Toraja Regency, specifically budgeting for stunting management. Informants are individuals with technical and detailed knowledge related to the problem to be studied in this research (Creswell & Creswell, 2023). In this study, the author used the following key informants: (a) Regional Secretary; (b) Head of the Regional Finance & Assets Agency; (c) Head of the Regional Development Planning, Research & Development Agency; (d) Head of the Health Office; (e) Head of the DP3AP2KB; (f) Head of the Public Works & Spatial Planning Office; (g) Head of the Housing, Settlement Areas, Environment life, and Land Office; (h) Head of the Community Empowerment & Village Office; (i) Head of the Social Service; (j) Head of the Agriculture and Animal Husbandry Service; and (k) Head of the Food Security and Fisheries Service.

The unit of data analysis in this study was the stunting management budget allocated to several regional agencies implementing sensitive and specific interventions. The research was conducted at the North Toraja Regency Government, specifically the relevant regional agencies, namely: (a) Regional Secretariat; (b) Regional Finance and Assets Agency; (c) Regional Development Planning, Research, and Development Agency; (d) Health Service; (e) DP3AP2KB; (f) Public Works and Spatial Planning Agency; (g) Housing, Settlement Areas, Environment, and Land Agency; (h) Education Agency; (i) Community Empowerment and Lembang Agency; (j) Agriculture and Animal Husbandry Agency; (k) Food Security and Fisheries Agency; (l) Social Services Agency; and (m) Communication, Information, Statistics, and Cryptography Agency.

The interview method aims to obtain primary data directly from the source, who serves as the informant in this study (Groenland & Dana, 2019). This communication technique utilizes the researcher as the data collector, while the other parties contacted or researched act as informants or data providers. The information in this study is provided by individuals considered to be most knowledgeable or knowledgeable about matters related to the research problem, in addition to direct and indirect information involvement.

The analysis of the data and information obtained from research informants was conducted using content analysis, which involves describing answers based on existing facts obtained in the field, which are then compiled into a matrix explaining the categorization of the findings and comparing them with existing theories (England, 2022). Qualitative data analysis is carried out continuously until complete, until the data is saturated (Groenland & Dana, 2019). Data analysis in this study consisted of three stages:

- a. Data Reduction, which involves summarizing, selecting the main points, focusing on important points, searching for themes and patterns, and discarding unnecessary elements. Thus, the reduced data will provide a clearer picture and make it easier for researchers to conduct further data collection and search for it when needed

- b. Data Presentation, which is the activity of organizing collected information, thus allowing conclusions to be drawn. Qualitative data presentation formats include narrative text (field notes), matrices, graphs, networks, and charts.
- c. Conclusion, which is the result of the analysis that can be used to take action. Initial conclusions presented are still provisional and will change if strong supporting evidence is not found in subsequent data collection stages. However, if the conclusions presented in the initial stage are supported by valid and coherent evidence.

#### **4. RESULTS AND DISCUSSION**

##### **Stunting Reduction Program**

Based on interviews with informants from 10 regional government agencies (OPD) involved in accelerating stunting reduction, it was revealed that the region's commitment to addressing stunting refers to the Strategy for Accelerating the Prevention of Stunting and Presidential Regulation Number 72 of 2021 concerning the Acceleration of Stunting Reduction. This was followed up by the North Toraja Regency Government, through the Lembang Community Empowerment Service (DPML), as the regional agency that initiated the development of Regent Regulation Number 27 of 2022 concerning Lembang Authority in Integrated Acceleration of Stunting Reduction. This data is based on the statement of a key informant who stated the following:

*"To create a supportive policy environment for the implementation of convergent acceleration of stunting prevention at the village level, legally validated guidelines are needed to facilitate village budget allocations within their respective authorities. This will, of course, be adjusted to the regulations for the use of village funds for the current year." (SR, Head of the Lembang Community Empowerment Service, North Toraja Regency).*

*"The implementation of convergent, results-based acceleration of stunting prevention efforts needs to be supported by targeted and adequate policies and resource distribution at all levels. This is intended to ensure the central government's vision and direction align with that of North Toraja Regency. Consistent planning and budgeting to support this national priority is essential for greater focus. Of course, we in the region refer to relevant regulations such as Presidential Regulation 72 and Minister of Home Affairs Regulation 84, and this must also be included in the Regional Work Plan (RKPD) for the current and planned years." (YRS, Head of the Regional Development Planning, Research, and Development Agency, North Toraja Regency).*

*"The Regional Government's commitment to budgeting for stunting management refers to the Technical Guidelines of each Ministry, including the Physical Special Allocation Fund (DAK), Non-Physical Special Allocation Fund (DAK), and Mandatory General Allocation Fund (DAU) for*

*the Health Sector. Planning and budgeting for stunting management should be a priority for the Supervising Regional Apparatus (APK), as it is also a national priority, and it should also be a priority for the Budget Team when allocating budgets to the Supervising Regional Apparatus (APK). (IP, Head of the Regional Asset Finance Agency)*

*"The current stunting management strategy certainly refers to Presidential Regulation 72. Furthermore, as a form of commitment from the regional government, the North Toraja Regency Stunting Reduction Acceleration Team (TPPS) was established, established by a Regent's Decree. As the secretariat for the TPPS, we have drafted a Regency-level Stunting Reduction Regulation, which has been harmonized at the Makassar Regional Office of the Ministry of Law and Security. This policy was formulated with the aim of ensuring the effectiveness and efficiency of resource use at all levels to prevent stunting. Furthermore, the DP3AP2KB (Regional Development Planning Agency) has implemented several innovations in implementing stunting-related programs, such as Kasih Ibu Penting (Important Mother's Love), Rindu Ceting (Forgetting Ceting), and Dashat Stunting." (DLR, Head of the North Toraja Regency Office of Women's Empowerment, Child Protection, Population Control, and Family Planning).*

The goal of this strategy is to increase access to nutritious food and promote food security. The food and nutrition security strategy includes strengthening policies to meet community nutritional needs, including meeting family food and nutrition needs, providing food assistance, and supplementary food. In 2022, the local government, through the Food Security and Fisheries Agency, allocated a budget of IDR 240,000,000 for yard utilization, specifically the Sustainable Food Home Area Program (KRPL), which targets stunting. In 2023, this activity was transferred to the Agriculture Agency with a budget allocation of IDR 375,000,000, also targeting stunting. Funding comes from the Special Allocation Fund (DAK).

Food and nutrition security activities are not solely carried out by these two agencies, but also involve the Social Agency through the provision of Family Hope Program (PKH) and Non-Cash Food Assistance (BPNT).

The source of funding is the Ministry of Social Affairs from the State Budget (APBN). In each village government, support for this strategy is provided through the allocation of PMT (Food and Nutritional Assistance) budgets. Furthermore, cross-sector market operations for food monitoring are actively carried out to ensure that fresh and processed food in the market is not expired, is fit for consumption, and is adequately available.

Information obtained by researchers regarding this strategy from key informants includes:

*"Activities at the Social Service Agency related to stunting are more focused on programs funded by the State Budget (APBN), namely the Family Hope Program (PKH) and the Non-Cash Food Assistance Program (BPNT), because the target groups are likely to include families at risk of stunting." (EMP, Head of the Social Service Agency, North Toraja Regency).*

*"Our agency's program related to stunting is in the area of food security, but in 2023, this KRPL (Food Security Program) was transferred to the Agriculture Agency. Furthermore, to meet nutritional needs, we also distribute fish seeds to the community. Food safety monitoring is carried out collaboratively with other agencies, such as the Health Agency and the Industry and Trade Agency." (PB, Head of the Food Security and Fisheries Office, North Toraja Regency)*

In line with this information, researchers obtained the following information from an informant:

*"Based on the budget program mapping inputted by our colleagues from the Regional Apparatus Organizations (OPD) into the Bina Bangsa application, for the 2022 KRPL activities, the DAK funding source is approximately 240 million, targeting several stunting loci. Similarly, for 2023, it is approximately 375 million. Not all stunting loci have been covered." (ALD, Head of the PPMKM Division, Bappelitbangda, North Toraja Regency)*

*"Each Lembang (village) also has an allocation for the procurement of vegetable and fish seeds in 2023, with the hope that this budget allocation will cover the community's food and fish needs to the greatest extent possible. This will improve nutritional standards." (MM, Head of Social Institutions and Indigenous Communities, Lembang Community Empowerment Office).*

*"Market monitoring is carried out collaboratively, coordinated by the economic division and the industry department, involving other agencies, including us at the health department. Food surveillance activities are also carried out by our PKM colleagues." (YRP, Head of Public Health, North Toraja Regency Health Office).*

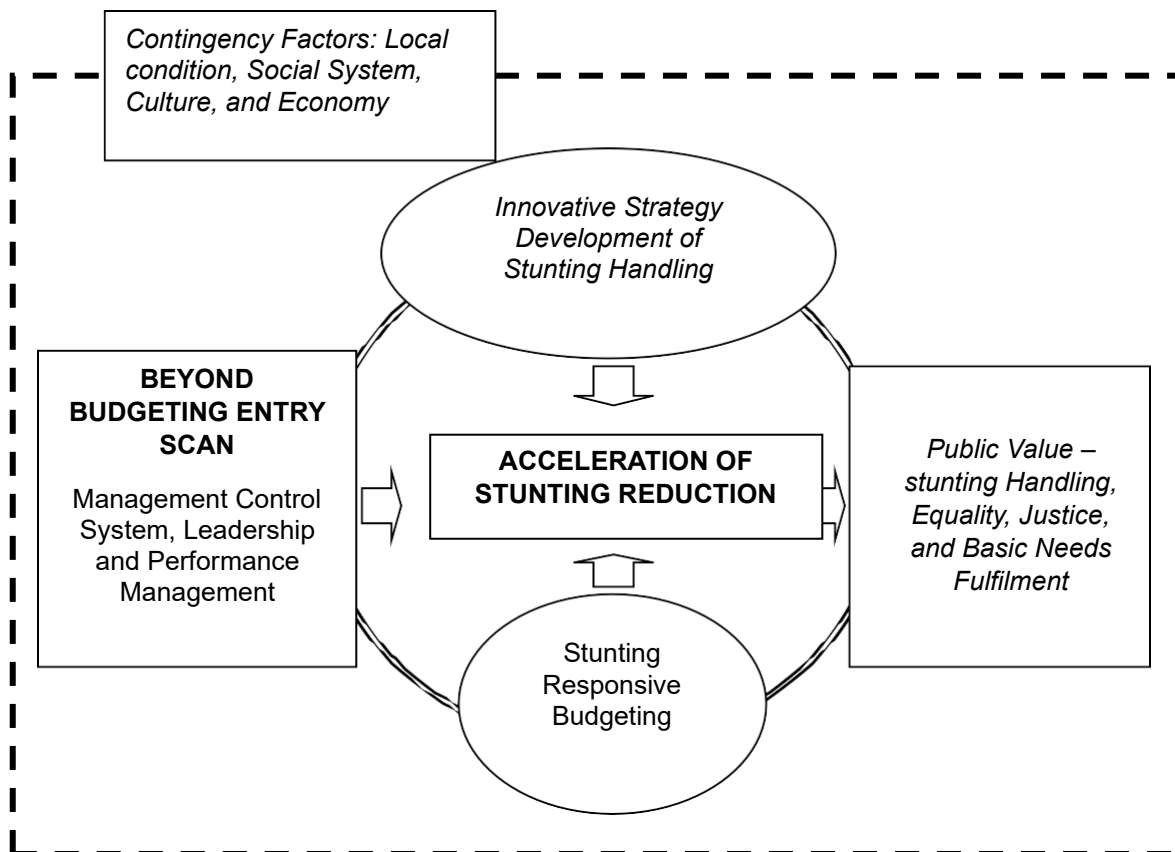
#### Beyond Budgeting Entry Scan (BBES) of North Toraja Regency

The application of the Beyond Budgeting Entry Scan (BBES) concept to stunting management in North Toraja Regency, specifically the implementation of eight convergent actions, consisting of (1) situation analysis, (2) activity plan development, (3) stunting consultations, (4) regulatory development, (5) development of stunting actors/cadres, (6) data management systems, (7) data

measurement and publication, and (8) annual performance reviews, is linked to the 12 principles of beyond budgeting.

These are categorized into two parts: (1) six principles of leadership principles and (2) six principles of management processes. The following is the Beyond Budgeting Entry Scan (BBES)-based stunting management model used in this study as the construction model:

Figure 1: Stunting Handling Model Base on BBES



Source: Constructed from the data analysis

### Stunting Management Innovations and Public Value

Several stunting management innovations implemented in North Toraja Regency based on research findings include:

1. "Mother's Love is Important (A Thousand Stunting Care Actions)" initiated by DP3AP2KB as the TPPS Secretariat. This initiative involves voluntary fundraising to support stunting management through the "Dashat Stunting (Healthy Kitchen to Overcome Stunting)" initiative, a collaboration with the "Rumah Gizi PKK" (Family Welfare Home for the Family Welfare Movement). This initiative is intended to provide supplementary feeding using local

foods to families at risk of stunting. This initiative is driven by community activities such as traditional ceremonies, including thanksgiving (*rambu tuka'*) and mourning (*rambu solo'*). The hope is that all levels of society will pay attention to stunting management for the future of future generations of the Toraja community, especially North Toraja.

2. Rindu Ceting (Avoid Early Marriage to Prevent Stunting). This is an innovation aimed at adolescents and couples of childbearing age in an effort to prevent early marriage among adolescents by educating them about the importance of maintaining good health for young women.
3. Distribution of sacrificial meat to families at risk of stunting as an effort to meet nutritional needs, particularly animal protein. This is done with the agreement of families conducting traditional ceremonies. The government urges communities holding traditional ceremonies to also participate in stunting management, particularly by implementing healthy lifestyles by meeting the nutritional needs of families at risk of stunting in the area where the traditional ceremony is held.
4. Foster Parents, as an effort to assist families at risk of stunting in meeting their nutritional needs, especially for low-income families. Each Foster Parent supports one stunting case or pregnant woman at risk of giving birth to a stunted child by providing assistance in the form of nutritious food.
5. Health innovations related to specific interventions include: ASI Police (supervision of mothers giving birth in providing exclusive breastfeeding), Desak MPASI (MPASI Cooking Demonstration), Capit Pintar (Smart Bride and Groom), and Jebolmil (Pregnant Women's Action).
6. Several sub-district innovations include: Berani (Balusu Berantas Stunting), Bonting (Bangkelekila Stop Stunting), Baruppu Kepiting (Baruppu Knocking on the Doors of Stunting Toddlers), and Sangguriang (Sanggalangi Reduce Stunting).

These innovations aim to strengthen public services related to stunting, implemented by each regional apparatus implementing specific and sensitive interventions in a convergent manner. Stunting management is not a one-way street, relying primarily on the government's role in allocating funds from the National Budget (APBN), Regional Budget (APBD), and Village Budget (APBDes). Community involvement is essential for synergy, harmonization, and coordination of stunting management policies in North Toraja Regency. With the hope of reaching every potential target community and those in need of education on stunting prevention and management, it can be said that the community is capable of collaboration and a two-way approach, so that the implementation of stunting management policies can run optimally according to public needs.

## Discussion

Implementing beyond budgeting within public sector entities, particularly local governments, presents a unique set of challenges alongside significant potential benefits, primarily due to the inherent differences in their operational mandates and political landscapes compared to private corporations. The North Toraja Regency faces stricter regulatory environments, a heightened need for transparency, and diverse stakeholder expectations, which can complicate the adoption of flexible, decentralized budgeting practices.

The emphasis on continuous strategy setting and dynamic resource allocation, while beneficial for adaptability, stimulates conflict with established public accountability mechanisms that demand predictable and stable financial plans. The shift from fixed annual budgets to rolling forecasts and relative targets requires a fundamental change in organizational culture and leadership, often encountering resistance from entrenched bureaucratic structures and a lack of understanding regarding its long-term benefits (Samudrage & Beddage, 2018).

Despite these hurdles, the implementation of beyond budgeting principles in local government can foster greater organizational agility and responsiveness, enabling a more efficient allocation of public resources in dynamic civic environments. The implementation of stunting management in North Toraja Regency focuses on synergistic policies between the central government, regional governments, and village/village governments. The Beyond Budgeting Entry Scan for stunting management in North Toraja Regency improves governmental value in form of decreasing in stunting cases and improves local government programs success.

## 5. CONCLUSION

Based on the research results and discussion, the following conclusions can be drawn:

1. The implementation of stunting management in North Toraja Regency focuses on synergistic policies between the central government, regional governments, and village/village governments. This is based on the emphasis on implemented work programs and budget allocations included in the National Budget (APBN), Regional Budget (APBD), and Village Budget (APBDes).
2. Traditional budgeting is not responsive to accelerating stunting reduction. Due to predetermined allocations and processes, any incidents or phenomena, whether quantitatively or qualitatively, outside the program's targets, require time and an approval process to use the budget.
3. The Beyond Budgeting Entry Scan for stunting management in North Toraja Regency, both in terms of leadership principles and management processes, is closely linked to convergence actions, both within the eight actions and the implementation of specific and sensitive interventions.

However, to improve the performance of this beyond-budgeting-based budgeting, clarity of data information, specifically targeting stunting management data, is needed, with two versions: e-PPGBM and SSGI.

4. Regarding stunting management strategies, the most important thing is leadership commitment in formulating planning and budgeting for stunting intervention programs, resource allocation, and the availability of accurate data information.

Based on the conclusions of the research results, the following recommendations can be formulated:

1. Regional governments, specifically regional government agencies (APBs), need to maximize program planning and budget allocation for stunting management based on interventions related to their respective core tasks.
2. Regional governments need to maximize innovations involving the community and other parties as a synergistic effort to maximize services, particularly program activities needed to address stunting, without having to wait for budget availability.
3. Regional governments need to develop detailed guidelines/references regarding the implementation of beyond budgeting to improve the management system process to be more adaptive and flexible.
4. Regional governments, specifically APBs involved in the stunting reduction acceleration team, are expected to increase their commitment and determination in carrying out their duties and responsibilities, particularly in implementing community interventions to accelerate stunting reduction.

There are two limitations of the study that may need further study, those the research was conducted using qualitative methods, using primary data obtained through in-depth interviews, which makes it susceptible to subjectivity in interpreting the implied meanings of the interviews and only covered budgeting at the district level, thus not providing a detailed picture of budgeting at the village/sub-district level where the intervention was conducted.

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