

Analisis Tantangan Pendanaan Pada Pelaksanaan Awal Program Makan Bergizi Gratis (MBG): Studi Kasus Satuan Pelayanan Pemenuhan Gizi (SPPG) Muara Beliti Kabupaten Musi Rawas

Prakoso, Ilham

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Abstrak

Latar Belakang: Program Makan Bergizi Gratis (MBG) merupakan inisiatif strategis untuk mengatasi masalah gizi dan kemiskinan. Pelaksanaan awal program di Satuan Pelayanan Pemenuhan Gizi (SPPG) Muara Beliti ditandai dengan perubahan krusial dalam mekanisme pendanaan, dari sistem reimburse menjadi pembayaran di muka (upfront funding) yang diterapkan mulai April 2025, bertujuan untuk mengatasi masalah keterlambatan pencairan dana dan mengurangi beban finansial mitra.

Tujuan: Penelitian ini bertujuan menganalisis tantangan sistem pendanaan pada pelaksanaan awal Program MBG di SPPG Muara Beliti, meliputi perbandingan dua sistem pendanaan, kesiapan Sumber Daya Manusia (SDM), mekanisme pengajuan dan pengelolaan dana, dampak terhadap pelaksanaan program, serta persepsi pelaksana, guna menilai efektivitasnya.

Metode: Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus di SPPG Muara Beliti, Kabupaten Musi Rawas. Pengumpulan data dilakukan melalui wawancara mendalam, observasi, dan telaah dokumen.

Hasil: Terdapat perbedaan fundamental pada kedua sistem: sistem reimburse mewajibkan mitra menalangi biaya operasional di awal, sementara sistem pembayaran di muka menyalurkan dana sebelum kegiatan melalui virtual account. Namun, ditemukan kesenjangan kompetensi teknis SDM SPPG dalam penyusunan Laporan Pertanggungjawaban (LPJ) dan Rencana Anggaran Biaya (RAB) karena ketiadaan pelatihan formal dari Badan Gizi Nasional (BGN). Meskipun demikian, kelancaran operasional program (pengadaan bahan pangan, operasional, sewa) tidak terganggu oleh kedua sistem pendanaan, yang disebabkan oleh kapasitas finansial mitra pelaksana yang mampu menalangi dana talangan saat terjadi keterlambatan. Pelaksana program menilai sistem pembayaran di muka lebih efektif dan responsif, tetapi menyuarakan kekhawatiran mengenai risiko terhentinya program jika pencairan dana dari pusat terlambat dan mitra tidak lagi bersedia menalangi.

Kesimpulan dan Saran: Sistem pembayaran di muka dinilai lebih efektif, namun keberhasilan awal program sangat ditopang oleh peran dana talangan mitra. Disarankan agar BGN memastikan ketepatan waktu pencairan dana sesuai skema pembayaran di muka dan segera melaksanakan pelatihan teknis yang terstruktur untuk staf SPPG guna meningkatkan kapasitas SDM dan akuntabilitas program.

Background: The Free Nutritious Meals Program (MBG) is a strategic initiative to address malnutrition and poverty. The initial implementation of the program at the Nutritional Fulfillment Service Unit (SPPG) Muara Beliti was marked by a crucial change in the funding mechanism, shifting from a reimbursement system to upfront funding starting in April 2025, aimed at overcoming issues of delayed disbursement and reducing the financial burden on partners. Objective: This research aims to analyze the challenges of the funding system during the initial implementation of the MBG Program at SPPG Muara Beliti, covering a comparison of the two funding systems, the readiness of Human Resources (HR), the mechanism for fund submission and management, the impact on program execution, and the perceptions of implementers, in order to assess its effectiveness. Method: This study used a qualitative method with a case study approach at SPPG Muara Beliti, Musi Rawas Regency. Data collection was conducted through in-

depth interviews, observation, and document review. Results: There are fundamental differences between the two systems: the reimbursement system required partners to front the operational costs initially, while the upfront funding system channeled funds before activities through a virtual account. However, a gap was found in the technical competence of SPPG HR in preparing the Accountability Report (LPJ) and Budget Plan (RAB) due to the absence of formal training from the National Nutrition Agency (BGN). Nevertheless, the smooth operation of the program (procurement of food ingredients, distribution, rent) was not disrupted by either funding system, which was attributed to the financial capacity of the implementing partners who were able to cover the bridging funds when delays occurred. Program implementers considered the upfront funding system to be more effective and responsive but voiced concerns about the risk of the program stalling if fund disbursement from the central government was delayed and partners were no longer willing to cover the shortfall. Conclusion and Suggestion: The upfront funding system is considered more effective, but the program's initial success was heavily supported by the role of bridging funds from partners. It is recommended that the BGN ensure timely fund disbursement according to the upfront payment scheme and immediately conduct structured technical training for SPPG staff to enhance HR capacity and program accountability.