

Dashat Kitchen Financial Management For Stunting Prevention Case Study of Dashat Kitchen Sauyunan Pasir Impun Village, Mandalajati District, Bandung City

Iwan Setiawan^{1✉}, Edih Abdul Hamid², Asep Gema Nurohmat³, Daffa Aulia Diyaulhaq⁴, Asep Somantri⁵

^{1,2,3,4,5} Management Study Program, Sekolah Tinggi Ilmu Ekonomi Gema Widya Bangsa, Indonesia

Abstract

In Indonesia, stunting is still a serious problem, especially in areas with limited access to nutrition and health services. One of the innovative efforts to tackle stunting is through the establishment of Healthy Kitchen to Overcome Stunting (Dashat), a community-based nutrition intervention program that focuses on providing nutritious food for at-risk families. Dashat kitchen (Healthy Kitchen to Overcome Stunting) is an initiative from BKKBN that aims to overcome stunting by providing nutritious food for vulnerable groups. The implementation of financial management is the main key in ensuring the sustainability and efficiency of this program. Community Service aims to analyze the application of financial management in the operations of Dapur Dashat and how it contributes to the success of the program. The method used is a qualitative approach through in-depth interviews, field observations, and document analysis at the Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City. The results of this study show that good financial management including budget planning, transaction recording, and transparent reporting has an important role in ensuring program sustainability. The involvement of cadres and the community in fund management increases the sense of belonging and accountability. However, obstacles were also found such as low financial literacy and the lack of use of recording technology. Therefore, training and assistance in financial management aspects are important strategies to strengthen the effectiveness of Dashat as a local solution in stunting prevention. With an organized financial system, Dashat kitchen has the potential to become a model of sustainable and replicative community empowerment. The implementation of effective financial management has been proven to increase operational efficiency and strengthen public trust. The novelty of this study is the integration of financial management and nutrition interventions, community-based approaches, specific local contexts, evaluation of operational effectiveness and efficiency.

Keywords: Financial Management, SWOT Analysis, Dashat Kitchen, *Stunting*, Community Groups, Community Empowerment, Program Sustainability.

Copyright (c) 2022 Iwan Setiawan

✉ Corresponding author :

Email Address : iwans22@yahoo.com

INTRODUCTION

According to data from the 2021 Indonesian Nutrition Status Survey (SSGI), the percentage of toddlers who are stunted went down from 27.7% in 2020 to 24.4% in 2021, as reported by the Central Statistics Agency in 2023.

One of the countermeasures carried out is through the Healthy Kitchen to Overcome Stunting (Dashat) program initiated by BKKBN. This program aims to give healthy food to families who have young children and are at risk of stunting, using a method that involves the whole community.

The success of Dashat kitchen relies not only on offering healthy food but also on how well and smoothly the money is handled, but also on how well and smoothly the money is

managed. Good financial management allows for optimal use of resources, increases transparency, and supports program sustainability.

The success of Dashat's kitchen depends not only on the availability of nutritious foodstuffs, but also on how financial management is carried out effectively and efficiently. Good financial management allows for optimal use of resources, increases transparency, and supports program sustainability. In the context of the nutrition intervention program carried out in the Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, budget management is one of the main pillars to ensure that every rupiah used has a maximum impact on stunting handling.

The application of basic principles of financial management, such as budget planning, transaction recording, reporting, and evaluation of the use of funds, is very important. The use of simple tools such as cash books, shopping control sheets, or digital recording applications can increase accountability and help the implementers of Dashat Kitchen Sauyunan Pasir Impun Village using data to make informed decisions. In addition, basic financial training for managers can strengthen local capacity in managing program funds. With organized financial management, the kitchen of Dashat Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, can avoid waste, ensure operational sustainability, and strengthen the trust of the community and stakeholders.

Order in financial management not only has an impact on the efficiency of budget use, but also creates transparency that is the basis for public accountability. This is important for creating lasting support from the Bandung City government, Pasir Impun Village, partners, and the community getting involved actively. So, it's very important to improve managers' skills in handling money, and this should be a key part of planning for the future development of Dashat Kitchen. Based on this description, the title of this research is Financial Management of Dashat Kitchen Sauyunan for Stunting Prevention, Case Study of Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City.

The formulation of the problem of this study is how to implement financial management in the operations of Dashat Kitchen and to what extent does the implementation support the success of the program in overcoming stunting?

The novelty of this study is the integration of financial management and nutrition interventions, community-based approaches, specific local contexts, evaluation of operational effectiveness and efficiency.

Literature Review

Financial Management

According to Gido and Clements (2021), "financial management is the process of planning, organizing, controlling, and monitoring financial resources to achieve organizational goals. In the context of the community, financial management must be tailored to local capacity and involve community participation".

This is important because the financial policies we put in place can help support sustainability and economic growth in the local area. By involving community participation, financial management can become more transparent and accountable, thereby minimizing the risk of abuse and corruption. In addition, community involvement can also increase understanding and awareness of the importance of good financial management for the progress of the community as a whole. So, financial policies that fit the local situation and include input from the community can help build an environment that supports long-term economic growth.

Including the public in how money is managed can also help build a better relationship between the government and the people, which leads to more trust and better teamwork. Including communities in making financial decisions is a key step toward creating fair and long-lasting growth at the local level.

According to Gido and Clements (2021), "financial management is the process of planning, organizing, directing, and controlling financial resources in order to help an organization reach its goals in a way that is both effective and efficient". The function of financial management can be described in several main aspects:

- a. *Financial Planning* This function includes determining financial objectives, budget planning, and projecting future fund needs. Careful planning with money helps companies get the resources they need, foresee possible problems, and figure out the best way to use their funds.
- b. *Financial Organizing* This function is related to the arrangement of the organizational structure that manages finances, the division of duties and responsibilities, as well as the coordination mechanism between related units. With good organization, the financial management process becomes more systematic, clear, and controlled.
- c. *Financial Directing*: Briefing includes providing instructions, guidance, and motivation to those responsible for budget implementation and fund management. This function ensures that all financial activities run according to the organization's plans and goals.
- d. *Financial Controlling* The control function aims to monitor, evaluate, and assess financial performance. With good control, organizations can detect irregularities, assess the efficiency of fund use, and take corrective action when there is a mismatch between plans and financial realization."

In addition to these four main functions, financial management also involves strategic decision-making related to investment, funding, and resource distribution. The right decisions will ensure the organization or program can achieve its goals in a sustainable manner, minimize financial risk, and maximize value for stakeholders.

With the systematic implementation of financial management functions, organizations, including social programs such as Dapur Dashat Sauyunan, Pasir Impun Village, Manadalajati District, Bandung City, can ensure that fund management runs transparently, accountably, and efficiently, so that program goals can be achieved optimally.

SWOT Analysis

SWOT analysis is one of the strategic management tools or techniques used to identify and evaluate internal and external factors that affect the performance of an organization, project, or program. Strengths, Weaknesses, Opportunities, and Threats are the four components of a SWOT analysis. This analysis assists organizations in formulating the right strategy based on existing internal and external conditions (Gürel & Tat, 2017).

Gürel & Tat (2017) put forward the components of SWOT Analysis as follows;

1. *Strengths*
 - a. It is an internal factor that makes an organization or program superior to other parties.
 - b. Examples: competent human resources, a good financial management system, a positive reputation, or an extensive network of partners.
 - c. This strength is the main capital in achieving organizational goals.
2. *Weaknesses*
 - a. It is an internal factor that becomes a weakness or limitation of the organization.
 - b. Examples: limited operational funds, lack of supporting technology, or suboptimal work procedures.
 - c. Identifying weaknesses helps organizations to improve systems and minimize the risk of failure.
3. *Opportunities*
 - a. It is an external factor that can be used to support the success of the organization.

- b. Examples: the existence of government programs that support social enterprises, trends in people who care about social activities, or potential partnerships with other organizations.
 - c. These opportunities must be optimized through the right strategies for the organization to thrive.
4. *Threats*
- a. It is an external factor that has the potential to hinder the achievement of organizational goals.
 - b. Examples: competition with similar organizations, changes in regulations, or limited community support.
 - c. Identifying threats allows organizations to prepare mitigation strategies to minimize negative impacts.

Nazarudin, H. (2020) in Zianah Safitri, et al. (2024) stated that "SWOT analysis is a strategic planning method used to evaluate factors that affect the achievement of goals, both in the short and long term".

Nazarudin, H. (2020) in Zianah Safitri, et al (2024) stated that the SWOT Component consists of:

1. *Strengths* : Internal factors that are advantages or advantages possessed by an organization or individual.
2. *Weaknesses* : Internal factors that become shortcomings or obstacles in achieving goals.
3. *Opportunities* : External factors that can be leveraged for profit or advancement.
4. *Threats* : External factors that can hinder or hinder the achievement of goals.

SWOT analysis provides various benefits to an organization or program, including:

1. Assist in the formulation of realistic and effective strategies based on internal and external conditions.
2. It becomes the basis for strategic decision-making and action priorities.
3. Reinforcing organizational strengths and reducing the risk of weaknesses or threats.
4. Enable organizations to make the most of existing opportunities.

According to David (2017), the SWOT analysis process can be carried out through several steps:

1. Identify internal factors, namely organizational strengths and weaknesses through the evaluation of resources, organizational structures, and work processes.
2. Identify external factors, that is opportunities and threats through environmental analysis, market trends, regulations, or social conditions.
3. SWOT matrix, compiling internal and external factors in a table to facilitate strategy planning.
4. Strategy formulation, combining internal and external factors into relevant strategies, for example:
 - a. SO (*Strengths-Opportunities*): harnessing strength to seize opportunities.
 - b. ST (*Strengths-Threats*): use strength to deal with threats.
 - c. WO (*Weaknesses-Opportunities*): Fixing weaknesses to take advantage of opportunities.
 - d. WT (*Weaknesses-Threats*): defensive strategies to minimize weaknesses and avoid threats.

With the application of SWOT analysis, organizations or programs can have clear strategic guidance, so that they are able to make more informed decisions, minimize risks, and maximize the potential that exists internally and externally.

SWOT analysis helps in formulating effective strategies by leveraging strengths and opportunities, as well as addressing weaknesses and threats.

Advantages and Limitations:

1. Excess; Provide a comprehensive overview of the internal and external factors affecting the organization.
2. Limitations; can be subjective and do not necessarily reflect the dynamics of the rapidly changing environment.

Implementation in Strategic Planning

This SWOT analysis is used as a basis for formulating a strategy that will be implemented by Dashat Kitchen Sauyunan in Pasir Impun Village, Mandalajati District, Bandung City. By conducting a SWOT analysis, managers can identify strengths that can be leveraged to strengthen the program, such as competent human resources, community support, and an existing management system. In addition, existing weaknesses, such as limited operational funds or minimal supporting facilities, can be anticipated through internal improvement strategies.

Furthermore, this analysis also helps managers to see external opportunities, such as support from the government, non-governmental organizations, or social trends of people who care about social programs.

By making the most of these opportunities, the program can grow and provide broader benefits. Instead, external threats, such as competition with similar programs or regulatory changes, can be identified early so that managers can formulate mitigation strategies to minimize their negative impacts.

Thus, the application of SWOT analysis allows Dashat Kitchen Sauyunan to develop a directed, realistic, and adaptive strategy, so that the program can run sustainably and provide maximum benefits for the community in the Pasir Impun area. This analysis is not only a planning tool, but also a guide for periodic evaluation, so that managers can adjust strategies according to internal and external dynamics that occur.

Stunting

Stunting is a condition of failing to grow in children under five due to chronic malnutrition that occurs from the fetus to the age of two. This condition is characterized by a shorter height than the standard for his age. Stunting is not only caused by insufficient food intake, but is also influenced by health, sanitation, environmental, and family behavior factors (Ministry of Health of the Republic of Indonesia, 2016).

According to the Ministry of Health of the Republic of Indonesia (2018), stunting is defined as a condition of growth failure in children that is indicated by a height-for-age (TB/U) lower than the 2 standard deviations of the WHO *Growth Standards*. This condition usually arises as a result of chronic malnutrition and recurrent health problems from the beginning of life, especially in the first 1,000 days of life.

Stunting in children under five is caused by various interrelated factors, both in terms of individuals, families, and the environment. The main causes of stunting include:

1. Inadequate Nutritional Intake
Lack of energy and protein intake, as well as essential micronutrients such as iron, zinc, and vitamin A during pregnancy and in children under five can cause stunted growth (WHO, 2013).
2. Maternal and Child Health
Mothers with poor nutritional status or chronic diseases during pregnancy increase the risk of babies being born with low body weight, which is a predisposing factor for stunting. Children who often experience infections, diarrhea, or recurrent diseases are also more susceptible to stunting (Ministry of Health of the Republic of Indonesia, 2016).
3. Environmental and Sanitation
Factors Limited access to clean water, poor sanitation, and overcrowded housing conditions can increase the risk of infection in children, thus contributing to stunting (UNICEF, 2013).

4. Social and Economic

Factors Poverty and low parental education affect the ability of families to provide nutritious food and access to adequate health services, which impacts child growth (Setyaningrum et al., 2017).

5. Health Behaviors and Parenting

Parents' lack of knowledge about proper nutrition and parenting, including exclusive breastfeeding and complementary foods, can increase the risk of stunting in children (Fikawati et al., 2017).

Stunting in children not only affects physical growth, but also has a long-term impact on the future development of the individual's cognitive, health, and productivity. Some of the impacts of stunting include:

1. Physical Growth Disorders

Children who experience stunting have a lower height than the age standard, which can affect their physical abilities and endurance ([WHO, 2013](#)).

2. Delayed Cognitive Development

Stunting can cause delays in brain development and learning ability, so children tend to have lower academic achievement than non-stunted children (Grantham-McGregor et al., 2007).

3. Risk of Disease and Weakened Immune System

Stunting Children are more susceptible to infections and chronic diseases due to a weakened immune system, which can affect long-term health (Victora et al., 2008).

4. Decreased Productivity in Adulthood

The impact of stunting in childhood can continue into adulthood, including reduced work productivity and income, thus impacting the economic well-being of individuals ([Hoddinott et al., 2013](#)).

5. Affected Reproductive Health

Girls who experience stunting tend to have a risk of complications during pregnancy in adulthood, including giving birth to babies with low birth weight or stunting in the next generation (UNICEF, 2013).

Efforts to prevent and control stunting are carried out from pregnancy until the child reaches the age of two, which is known as the First 1,000 Days of Life (HPK). Some key strategies include:

1. Increasing Maternal and Child Nutritional Intake

Providing balanced nutritious food for pregnant women, breastfeeding mothers, and toddlers is very important to prevent stunting. The intake of protein, iron, zinc, vitamin A, and other micronutrients must be met according to the needs of the Ministry of Health of the Republic of Indonesia, 2016).

2. Exclusive Breastfeeding and Complementary Foods

Children should receive exclusive breastfeeding for the first 6 months and continue with nutritious complementary feeding until the age of 2 years. This pattern supports optimal growth and reduces the risk of stunting (UNICEF, 2013).

3. Improvement of Maternal and Child Health

Routine health check-ups for pregnant women, complete immunization, and treatment of infectious diseases in children can reduce the risk of stunting (Victora et al., 2008).

4. Improved Sanitation and Access to Clean Water

A clean environment, safe access to drinking water, and adequate sanitation facilities help prevent infections, diarrhea, and indigestion that are risk factors for stunting (UNICEF, 2013).

5. Nutrition Education and Counseling

Providing education to families about nutrition, parenting, and good health practices increases awareness in stunting prevention (Setyaningrum et al., 2017).

6. Multisectoral Intervention

Handling stunting requires coordination between the health, education, agriculture, and socio-economic sectors to ensure that families have access to nutritious food, health services, and nutrition education (Fikawati et al., 2017).

Dashat Kitchen Concept

Dashat kitchen is a healthy kitchen to overcome stunting managed by the community with the support of the Government, in this case the ministry of population and family development and strategic partners. Its functions include the provision of nutritious food, nutrition education, and family economic empowerment through the use of local ingredients. (BKKBN, 2022)

The Relationship of Financial Management and the Dashat Kitchen Program

Good *financial governance* is one of the key factors in the success of community based social programs. Financial governance includes the management of resources in a transparent, accountable, efficient, and effective manner, ranging from budget planning, recording, reporting, to accountability for the use of funds.

According to the World Bank (2020), the application of good financial governance principles allows community based programs to achieve their goals for several reasons:

1. **Transparency**
Transparent financial management ensures that all stakeholders including the community, donors, and stakeholders can monitor the flow of funds and budget usage. This transparency increases public and stakeholder trust in the program, increasing their participation and support.
2. **Accountability**
With accountability, every transaction and financial decision can be accounted for. Accurate financial statements allow stakeholders to assess whether funds are being used in accordance with program objectives. This accountability is important to prevent misuse of funds, ensure regulatory compliance, and strengthen the legitimacy of the program in the eyes of the public.
3. **Efficiency and Effectiveness**
Good governance helps ensure that funds are used efficiently, that is minimizing waste, and effective, that is achieving the expected results. For example, the management of funds for Dapur Dashat Saayunan will be more effective if every rupiah allocated for food procurement, operations, and distribution is used according to planning and prioritizing community needs.
4. **Systematic Planning and Control**
Good financial management involves careful budget planning, internal control, and periodic evaluation mechanisms. Thus, the potential for errors, fund leakage, or misuse can be minimized. In addition, the internal control system allows the program to quickly adjust operational strategies when facing obstacles or changes in field conditions.
5. **Increased Public Trust and Participation**
The public and donors tend to be more trusting and willing to actively participate in programs that demonstrate good financial management. High community participation is important for the sustainability of social programs, as community based programs rely heavily on local involvement, voluntary support, and collaboration between parties.

In other words, good financial governance is not just an administrative procedure, but a foundation that allows community-based social programs to run effectively, sustainably, and is able to provide maximum benefits to the communities served (World Bank, 2020). Without transparent, accountable, and planned financial management, programs are at risk of failure, despite having resources and good intentions.

RESEARCH METHODOLOGY

This study uses a qualitative descriptive method, which is a research approach that aims to describe or describe in depth certain phenomena, events, or conditions without manipulating variables. According to Kusumastuti and Khoiron (2019), qualitative research can be carried out through several techniques, including observation, interviews, or document review. This method allows researchers to understand the phenomenon from the perspective of the participant and its social context in more depth.

The research strategy used is a case study, which according to Kusumastuti and Khoiron (2019) is "a research strategy in which a researcher studies a program, event, activity, process, or group of people as a whole." Using a case study strategy, this study focuses on comprehensively researching the activities and management of Dashat Kitchen Sauyunan, so that the results can provide an in-depth understanding of management practices and the challenges faced.

The location of the research was determined in Pasir Impun Village, Mandalajati District, Bandung City, which is the specific context of this study. The selection of this location aims to obtain concrete and relevant information regarding the implementation of Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City.

In qualitative research, the concept of population and sample has different meanings compared to quantitative research. In quantitative research, population usually refers to the whole individual or object that is the target of the study, and samples are taken for the purpose of statistically generalizing results. Meanwhile, in qualitative research, the purpose of the research is not to make generalizations, but to understand the phenomenon in depth, so the focus is on the quality of information obtained from relevant participants.

In the context of this study, the population includes all managers and stakeholders of Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, and parties involved in the management and implementation of the program. This population is considered as a whole source of information who may have experience and insight related to the activities of Dapur Dashat Sauyunan.

Meanwhile, samples were taken using the purposive sampling technique, which is the deliberate selection of participants based on certain criteria. Participants were selected because they were considered to have the most relevant, rich, and in-depth information related to the phenomenon being studied. In this case, the managers of the Dashat Kitchen Sauyunan were chosen because they thoroughly knew the planning, implementation, and operational constraints of the kitchen. This *purposive* technique allows researchers to obtain more in-depth, detailed, and context-rich data, so that the analysis can reflect the reality that is actually happening in the field.

The basic principle of sample selection in qualitative research is in depth and representative information about the phenomenon, not a large number of participants. Therefore, the sample size is usually smaller than quantitative research, but the data obtained from these samples is richer and more valuable for understanding the social context, experiences, and practices that occur. This is in line with the statement of Sugiyono (2019), that "qualitative research emphasizes the quality of data and depth of information rather than the quantity of participants, so the focus of analysis is on a deep understanding of the processes, experiences, and meanings that exist in the phenomenon being studied".

Thus, a proper understanding of the population and samples in qualitative research allows researchers to select participants strategically, so that the data obtained can provide complete and comprehensive insights into the management of Dashat Kitchen Sauyunan.

Data collection is carried out through several techniques, namely:

1. In depth interview with the manager of Dashat Kitchen Sauyunan, to explore experiences, perceptions, and detailed information related to program management.
2. Direct observation, to monitor the activity process in real time and get an actual picture of the field.
3. Document studies, including the analysis of financial statements and activity documents, to obtain objective data and support information from interviews and observations.

Data analysis was carried out by systematic steps, namely:

1. Data reduction, which is the process of sorting, simplifying, and organizing data to focus on information relevant to the research objective.
2. Data presentation, where the reduced data is arranged in the form of narratives, tables, or charts to facilitate understanding and interpretation.
3. Conclusion drawn, which is the process of making inferences or conclusions based on patterns, themes, and information that emerges from the data that has been analyzed.

With this approach, the research is expected to be able to provide a holistic understanding of the management of Dashat Kitchen Sauyunan, including managerial practices, challenges, and social implications that arise in the local context.

RESULTS AND DISCUSSION

The results and discussion of research related to planning and budgeting show how the organization carries out the planning process, sets activity priorities, and allocates resources effectively. This analysis aims to describe the fit between the established plan and the realization of the budget, identify the obstacles that arise during implementation, and evaluate the extent to which planning and budgeting contribute to the achievement of organizational goals.

The following will be described the results of the research findings along with an in-depth discussion based on the data obtained.

Planning and Budgeting

The management team of the Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, conducted deliberations to prepare a needs plan, including estimating the need for nutritious food (animal protein, vegetables, carbohydrates), operational costs (gas, water, electricity), cooking utensil costs, and food distribution costs to beneficiary families. The funds obtained from the government allocation of the Health Office, BOK Puskesmas UPTD Sindang Jaya, are managed through the financial cash system of Dapur Dashat Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City with simple manual recording.

This planning is usually done on a monthly basis and adjusted to the number of families or toddlers served. The source of funds can come from the local government budget, local donors.

Financial Implementation and Supervision

During the implementation, funds from the government are allocated for the purchase of nutritious food (animal proteins, vegetables, carbohydrates) and for operational costs are carried out collectively and transparently. Daily expenses are recorded in the cash book using a simple format that is easy for non accountant cadres to understand, but still accountable and transparent. Efficiency is achieved by involving volunteers from cadres and managers of Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, so as to reduce the burden on human resource costs. In its implementation, Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, applies the principles of efficiency and effectiveness in the use of funds, such as shopping is done collectively and directly to local suppliers to make it cheaper, volunteers or cadres are involved in cooking and distribution, thereby reducing labor costs.

Supervision is carried out in a participatory manner by the implementation team, community leaders. Every expense is recorded and verified regularly.

Evaluation and Reporting

Evaluation and reporting are carried out every month, expenditure reports are prepared and submitted in writing to the Pasir Impun Village Government, the Bandung City Health Office and the Sindang Jaya Health Center UPTD. This mechanism encourages accountability and increases public trust, although it is simple and reporting is done consistently.

At each stage of providing nutritious food, the manager of Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, makes a simple but informative financial report.

This report was submitted to the Pasir Impun Village Government and the Bandung City Health Office as well as the Sindang Jaya Health Center UPTD as a form of transparency. The evaluation is also used for improvements in the following months, including looking for opportunities to increase funding.

Challenge

The main challenges faced are limited financial training for managers, fluctuations in the price of basic materials. However, community participation and support from external partners are balancing factors.

Interview Results

The following is an excerpt of an interview with one of the managers of Dashat Kitchen Sauyunan in Pasir Impun Village, Mandalajati District, Bandung City:

"We record all income and expenses in the cash book. We usually use the funds to buy foodstuffs such as rice, eggs, meat, vegetables, tofu, tempeh, and fruits as well as other ingredients, gas and operations. At the end of each month, we do a recapitulation to find out the available balance. Although it is simple, this system is quite helpful for us in controlling cash flow so it is only based on experience and we have only participated in financial management training once," he said.

Other interviews also show that limitations in the use of digital tools are still an obstacle:

"If we use financial applications, we can't do it, because not all Android phones that support financial applications and internet networks are also limited. So it's easier to just use manual notes."

Other interviews also show that financial management plays a role in the success of stunting prevention programs:

"It plays a very big role. Without good financial management, we will have difficulty ensuring the continuity of nutritious feeding. Neat financial management allows us to prioritize grocery spending, monitor the efficiency of using funds, and maintain transparency. It all has a huge impact on public trust."

(*Dashat Kitchen Manager, 2025*)

These findings point to the need to improve basic financial skills, as well as infrastructure support and digital training to support program efficiency.

SWOT Analysis of the Implementation of Financial Management of Dapur Dashat Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City.

To comprehensively understand the strengths, weaknesses, opportunities, and threats in the implementation of financial management of Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, a SWOT analysis was conducted based on field findings and supporting literature. This analysis aims to identify internal and external factors that affect the effectiveness of financial management at the community level.

Strengths ;

- a. The application of the principles of transparency and accountability through open reporting to the community and village officials.
- b. Active involvement of the community, including cadres, volunteers, and representatives of beneficiary families in the financial planning and supervision process.
- c. The use of local resources, both in terms of food and voluntary labor, thereby reducing the burden of operational costs.
- d. The use of a simple recording system that is easy for non-accountant managers to understand, but still consistent is carried out.
- e. The culture of mutual cooperation is the social foundation in supporting financial management based on trust and collaboration.
- f. There is support from the Regional Government.

Weaknesses :

- a. The lack of financial literacy capacity of some managers causes difficulties in recording and compiling financial reports systematically.
- b. The reliance on manual financial recording systems, such as written cash books, makes financial data vulnerable to errors or loss.

Opportunities ;

- a. Policy and regulatory support from the local government, especially through the Bandung City Health Office and the UPTD Sindang Jaya Health Center as well as the Pasir Impun Village Government, opens up opportunities for strengthening the program.
- b. Technological advances provide opportunities for the digitization of application-based financial recording systems.
- c. Opportunities for collaboration with universities, or the private sector in the form of financial training, mentoring, and technical assistance.
- d. The potential for the development of food-based business units that can provide additional income and support the financial independence of Dapur Dashat.
- e. Potential training from the Health Office, UPTD Sindang Jaya Health Center or partners.
- f. Cooperation with universities for financial training.

Threats :

- a. Fluctuations in the price of staples such as eggs, chicken, and vegetables can affect budget plans and food nutritional quality.
- b. Reliance on external aid or donations, with no long-term sustainability plan.
- c. The challenge of changing people's habits, especially in understanding the importance of reporting and tracking funds openly.
- d. Changes in government policies or changes in the priorities of budget use may have an impact on the allocation for Dashat activities.
- e. Limitations of digital literacy

Strategic Implications.

Through this SWOT analysis, it can be concluded that the success of the implementation of financial management in Dashat Kitchen is highly dependent on strengthening the internal capacity of managers and the sustainability of external support. The main strength it has is community participation and management transparency, but it must be supported by financial training and a more modern recording system. In the long term, efforts to strengthen institutions, diversify funding, and develop the local economy can be strategies to ensure the sustainability of the program.

Good financial management at Dashat Kitchen can be the main foundation for the sustainability of stunting treatment programs. Thus, some suggestions that can be conveyed include:

- a. Regular financial management training for Dashat Kitchen managers.
- b. The development of simple financial SOP so that the recording and reporting process is more uniform and accountable.
- c. The use of digital tools, such as simple cash-based applications based on Android or Excel, is adjusted to the capabilities of human resources.
- d. Periodic monitoring and evaluation of finances by the village government or partners.

With the application of more organized financial management principles, Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, will be able to increase the effectiveness of work programs, ensure transparency in the use of funds, and expand its positive impact in overcoming stunting in the community.

Therefore, strengthening the capacity of managers in the financial aspect is an urgent need that must receive attention in the development of the Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City in the future. Increasing understanding of financial management principles, using appropriate recording tools, and supporting ongoing training are strategic steps that need to be taken by all stakeholders, including the Pasir Impun Village government, health offices, and partners. With increasingly professional financial management, Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, is not only able to maintain operational sustainability, but also expand the reach of nutrition services, increase public trust, and contribute significantly to accelerating stunting reduction at the village level.

The success of Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, does not only depend on the availability of nutritious food, but also on how financial management is carried out effectively and efficiently. Good financial management allows for optimal use of resources, increases transparency, and supports program sustainability. In the context of nutritional intervention programs such as Dapur Sehat Overcome Stunting (Dashat) Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, financial management is an important aspect that must be managed systematically and accountably.

From the results of observations and interviews, it is known that most of the managers of Dashat Kitchen use a manual recording system in the form of a simple cash book. Most of the operational funds come from the Health Office and BOK of the UPT Sindang Jaya Health Center, and non-governmental organizations. The management of funds is carried out by the implementation team of the Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City. The use of funds is focused on the purchase of nutritious foodstuffs, kitchen utensils, and food distribution to target families.

However, there are still challenges in financial management, such as a lack of specialized training related to financial management, limited understanding of financial recording and reporting, and low use of digital technology. Therefore, intervention is needed in the form of

increasing human resource capacity and a more transparent and accessible financial monitoring system.

Benefits of Implementing Financial Management

The implementation of good financial management in Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City provides a number of benefits:

- a. Ensure the sustainability of the program because funds are managed accountably. Structured financial management allows Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, to manage each source of funds clearly and systematically. With transparent recording and reporting, the allocation of funds for the purchase of nutritious foodstuffs, nutrition training, and kitchen operations can be properly supervised and controlled. This ensures that the program continues to run without financial barriers, so that the sustainability of healthy kitchen services for stunting prevention is maintained.
- b. Increase community participation because there is transparency. When the community sees that funds are managed transparently, the community feels more involved and has responsibility for the success of the program. This participation can be in the form of manpower assistance, advice, and direct supervision of kitchen activities. Transparency in financial management encourages a sense of community ownership and motivates them to contribute more actively, both in operations and decision-making.
- c. Fostering government trust. Good and accountable financial management increases the credibility of Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City in the eyes of the government, in this case, the Health Office and the UPTD of the Sindang Jaya Health Center are strategic in the implementation of this program. With neat and accurate financial statements, external parties feel confident that their contributions are being used effectively as intended. This trust is important to ensure continued financial support and open up new collaboration opportunities that can expand the program's impact.
- d. Making Dapur Dashat an efficient and effective social management model based on community groups. With the application of good financial management principles, Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City can be an example or *best practice* of efficient and effective social management. This not only improves the quality of services to the community, but also encourages the empowerment of local communities through active participation and utilization of local resources. As a model, Dashat Kitchen Sauyunan, Pasir Impun Village, Mandalajati District, Bandung City, can be adopted by other communities that have similar goals, so that its positive impact can be expanded in other areas.

CONCLUSION

The implementation of financial management in Dashat Kitchen has been proven to support the efficiency and sustainability of the program. Community involvement in the entire financial cycle from planning to reporting is key to success. To strengthen management, basic financial training and a more modern record-keeping system are highly recommended.

With basic financial training, it is hoped that the public can better understand the importance of managing finances well. In addition, the use of a more modern recording system is also expected to increase transparency and accuracy in financial reporting. Thus, Dapur Dashat can continue to operate efficiently and sustainably to support government programs to be implemented.

In addition, with a more modern recording system, Dashat Kitchen is also expected to be able to monitor expenses and income better. This will help Dashat Kitchen managers to identify areas where savings can be made or additional sources of income can be obtained. Thus, the Dashat Kitchen will be able to allocate resources more efficiently and provide greater assistance to the beneficiary families. All of these efforts will support Kitchen Dashat's vision to create a positive impact in running Kitchen Dashat's programs. All of this will help Dapur Dashat to provide more effective and sustainable assistance to the beneficiary families.

Referensi :

- Central Statistics Agency (2023), Survey of Indonesia's Stunting Nutritional Status in 2021.
- David, F. R. (2017). *Strategic Management: Concepts and Cases*. 15th Edition. Pearson.
- Fikawati, S., et al. (2017). *Stunting: Causes, Impacts, and Efforts to Overcome It*. Jakarta: Ministry of Health of the Republic of Indonesia.
- Gürel, E., & Tat, M. (2017). SWOT Analysis: A Theoretical Review. *Journal of International Social Research*, 10(51), 994-1006.
- Gido, J., & Clements, J. (2021). *Successful Project Management*. 8th Edition. Boston: Cengage Learning.
- Grantham-McGregor, S., et al. (2007). Developmental potential in the first 5 years for children in developing countries. *The Lancet*, 369(9555), 60-70.
- Hoddinott, J., et al. (2013). Adult consequences of growth failure in early childhood. *American Journal of Clinical Nutrition*, 98(5), 1170-1178.
- Kusumastuti, A., & Khoiron, A. M. (2019). *Qualitative research methods*. Sukarno Pressindo Educational Institute (LPSP).
- Ministry of Finance of the Republic of Indonesia. (2023). *Transparency and accountability in the management of transfer funds to the regions*.
- Kementerian Kesehatan Republik World Bank. (2020). *Public Financial Management and Accountability in Community-Based Programs*.
- Ministry of Health of the Republic of Indonesia. (2018). *Results of Basic Health Research (Risksdas) 2018*. Jakarta: Ministry of Health of the Republic of Indonesia.
- Ministry of Health of the Republic of Indonesia. (2016). *Stunting. Let's be healthy*. Accessed from <https://ayosehat.kemkes.go.id/topik-penyakit/defisiensi-nutrisi/stunting>
- Ministry of Health of the Republic of Indonesia. (2016). *Decree of the Minister of Health No. 1995/MENKES/SK/XII/2010 concerning anthropometric standards for assessing children's nutritional status*.
- National Population and Family Planning Agency (BKKBN). (2022). *Healthy Kitchen to Overcome Stunting (DASHAT)-Kampung KB*. Accessed from <https://kampungkb.bkkbn.go.id/kampung/13794/intervensi/545129/dapur-sehat-atasi-stunting>
- Nazarudin, H. (2020). *Strategic Management*. Palembang: NoerFikri Offset.
- SSGI. (2022). *Survey of Indonesia's Nutritional Status*. Ministry of Health of the Republic of Indonesia.
- Saputra, A., & Rahman, F. (2023). *Effect of transparency, accountability, and community participation on village fund management in Mamasa Regency*. ResearchGate. https://www.researchgate.net/publication/393873615_Effect_of_Transparency_Accountability_and_Community_Participation_on_Village_Fund_Management_in_Mamasa_Regency
- Schmidt, W. (2014). Stunting: A Global Health Issue. *The Lancet*, 384(9944), 1011-1012.
- Setiawan, D. (2022). Strengthening public financial governance through community participation. *Journal of Administrative and Public Policy*, 4(2), 127-145. <https://journal.unespadang.ac.id/jaip/article/download/233/214/1271>
- Setyaningrum, D., et al. (2017). Factors Related to the Incidence of Stunting in Toddlers. *Journal of Public Health*, 13(1), 158-167.

- Sintema, E., & Morales, J. (2022). Participatory budgeting: A growing approach for citizen empowerment in marginalized communities and promoting SDGs. *Sanford Journal of Public Policy*. <https://journal.sanford.duke.edu/article/participatory-budgeting-a-growing-approach-for-citizen-empowerment-in-marginalized-communities-and-promoting-sdgs/>
- Suci Sya'bani, Daeng Ayub, Dafetta Fitrilinda, 2024, Program Analysis (Healthy Kitchen to Overcome Stunting) DASHAT in Accelerating Stunting Reduction (Case Study of Kampung KB Berkah Bersama), *EGYPT: Journal of Management Education Social Sciences Information and Religion* E-ISSN: 3032-1883 P-ISSN: 3032-3851 Vol. 1 No. 2 September 2024.
- Sugiyono. (2019). *Quantitative, Qualitative, and R&D Research Methods*. Bandung: Alfabeta.
- Umar, H. (2020). *Strategic Management: Concepts and Analysis*. Jakarta : The Jakarta Business Research Center. Retrieved <http://eprints.kwikkiangei.ac.id/793/1/>
- United Nations Economic and Social Council. (2025). Sustainable public finance: Governance and transparency. <https://docs.un.org/en/E/C.16/2025/5>
- UNICEF. (2013). *Improving Child Nutrition: The achievable imperative for global progress*. New York: UNICEF.
- Victora, C. G., et al. (2008). Maternal and child undernutrition: consequences for adult health and human capital. *The Lancet*, 371(9609), 340–357.
- World Health Organization (WHO). (2013). *Comprehensive Implementation Plan on Maternal, Infant and Young Child Nutrition*. Geneva: WHO.
- World Bank. (2020). *Community Driven Development: Key Concepts and Operational Principles*.
- Zianah Safitri, Wendi El, Viona Paskreyanti Sitorus, Indah Noviyanti. 2024. SWOT Analysis of Business Strategy Development at Amusement Food Stalls in Balunijuk Village. Department of Management, Faculty of Economics and Business, University of Bangka Belitung. *Manuhara Journal: Research Center for Management and Business Science* Vol.2, No.3 July 2024.