



**RISK MANAGEMENT OF THE FREE NUTRITIONAL MEAL PROGRAM:
FINANCIAL, HEALTH, SOCIAL PERSPECTIVES**

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Abstract

The Free Nutritional Meals (MBG) Program is a strategic government policy aimed at improving the quality of human resources through nutritional interventions. However, the complexity of budget management, food distribution, and the involvement of various stakeholders makes this program vulnerable to various risks. This study aims to analyze the implementation of risk management in the MBG Program from a financial, health, and social perspective, and its impact on financial performance and program sustainability. The study used a descriptive qualitative approach using interviews, observation, and documentation. The analysis was conducted based on the ISO 31000:2018 framework. The results indicate that the implementation of integrated risk management can improve budget efficiency, maintain food safety, and strengthen the program's social legitimacy. Risk management positively contributes to financial performance through increased transparency, accountability, and waste control. Furthermore, effective risk management supports program sustainability through funding stability and increased stakeholder trust. This study emphasizes the importance of integrating risk management in the governance of nutrition-based social programs.

Keywords: Risk Management, ISO 31000, Financial Performance, Financial Perspective, Health & Social



INTRODUCTION

Nutritional issues remain a strategic issue in Indonesia's human resource development. Inequality in access to nutritious food impacts health, education, and long-term productivity. The Free Nutritional Meals (MBG) program is a national intervention to improve nutritional status and reduce stunting rates (Qomarrullah et al., 2025).

However, this program involves a large budget allocation, extensive logistical distribution, and cross-sectoral coordination, thus potentially carrying multidimensional risks. Financial risks include budget inefficiency and weak accountability; health risks encompass food security and nutritional quality; and social risks relate to community acceptance and distributive equity (Zulaika et al., 2025).

This study is important because most previous research has focused primarily on implementation and funding aspects, while integrating risk management with financial performance and program sustainability is still limited (Carlisle et al., 2023).

LITERATURE REVIEW

ISO 31000:2018 is an international standard that provides general guidelines for risk management. This standard emphasizes the importance of risk management principles, frameworks, and processes, including the identification, analysis, evaluation, treatment, communication, and ongoing monitoring of risks. This process is designed to ensure that risks are systematically managed and integrated into organizational governance, including public organizations and policy programs such as the MBG. This approach includes sound risk communication and an understanding of the organizational context as the foundation for risk analysis (Bsn.go.id, 2018).

According to ISO 31000, a program needs a clear risk map so that operational and strategic decisions can be based on comprehensive risk identification and effective mitigation.

A study conducted using the ISO 31000 framework by (Aisyah & Dahlia, 2022) showed that implementing risk management can help organizations identify operational risks such as member discipline and service infrastructure, and design mitigation actions to improve the effectiveness of nutritious food programs.

Although this program is a non-governmental organization, its approach to risk identification and mitigation recommendations reflects how ISO 31000 can be



applied in the context of food programs that require operational risk control and service quality.

In public programs such as the MBG, financial risks arise from budget planning, procurement, and fund management. Public policy literature emphasizes that financial risks in public service programs must be systematically managed to avoid burdening government budgets and to ensure efficient and effective program value delivery. While no studies directly link ISO 31000 to the financial risks of MBG programs specifically, studies of risk management in the government sector indicate that implementing ISO standards can strengthen accountability in the use of public funds, a key focus of financial risk management (Andi Weyana Nurul Khatimah et al., 2025).

Food safety and nutritional quality are crucial elements of MBG programs. Articles on food safety program implementation indicate that food policies face risks from resource shortages and inadequate standard operating procedures (SOPs), which can pose a real threat to public health if not properly addressed. Understanding food safety in the food industry often focuses on operational standards and supervision, which are part of operational risk management that can be adopted in MBG programs (Azizi, 2025).

Furthermore, news reports from Ministry of Health sources emphasize food safety as a prerequisite for the success of MBG programs, demonstrating the importance of health risks within the context of national MBG policies. The literature on social risks in public programs is relatively sparse, but the concepts of program legitimacy, public perception, and distributive justice are integral to public policy evaluation. Studies evaluating the accountability of MBG policies identify public response through social media channels as an indicator of social oversight of programs, which has implications for the legitimacy and public trust in MBG policies (Sabinsky et al., 2019).

RESEARCH METHOD

Based on the proposed problem topic, the researcher uses a qualitative approach, descriptive in nature because it is to produce an analysis of a factor and the reality of a particular phenomenon as it actually occurs and produces an objective picture of the conditions and problems that occur regarding risk management on financial performance in the Free Nutritious Meal Program. The collected data can not only be presented or analyzed based on reliable facts or reality, but can also be used to draw conclusions (Aisyah & Dahlia, 2022).



RESULTS AND DISCUSSION

Risks in Financial Management of the Free Nutritional Meal Program

Main risks include budget mismatches, delayed disbursement of funds, supplier dependency, and weak financial reporting capacity. The implementation of risk management improves budget oversight and transparency, thereby increasing cost efficiency.

Table 1.

Operational Risk and Governance Risk

Main	Risk Stage	Impact
Budget Planning	Mismatch between budget and real needs, fluctuation in material prices	Deficit, reduction in menu quality
Procurement	Supplier dependency, material quality is not appropriate	Waste, potential fraud
Distribution	Delayed delivery, food damage	Operating costs increase
Accountability	Limited human resource capacity, late reporting	Declining transparency and trust

Health Risks in the Free Nutritional Meal Program

Food Safety Risks

Food safety risks arise primarily during the procurement, processing, and distribution stages of food. Informants revealed the potential for using food ingredients that do not meet quality standards, both in terms of freshness, shelf life, and safety for consumption.

Furthermore, food storage and transportation processes that do not fully meet food safety standards have the potential to cause physical, chemical, or biological contamination. These risks can seriously impact the health of beneficiaries and lead to financial losses due to food recalls or replacements.

Nutritional Quality Risks

Nutritional quality risks relate to menus that do not meet established nutritional standards. Budget constraints, fluctuating food prices, and limited menu variety are key factors affecting the nutritional quality of food.

Several informants reported that under certain circumstances, menu adjustments are made to reduce costs, potentially reducing the nutritional content of food. If this continues, this situation could reduce the program's effectiveness in supporting the growth and health of beneficiaries.

**Sanitation and Hygiene Risks**

Sanitation risks relate to the cleanliness of the food processing environment, cooking utensils, and the personal hygiene of staff. Observations indicate that not all food processing locations have adequate sanitation facilities or uniform hygiene standards.

Lack of sanitation oversight can increase the risk of foodborne diseases, ultimately impacting the health of beneficiaries and the program's reputation.

Social Risks in the Implementation of the Free Nutritional Meal Program**Risk of Public Acceptance**

The risk of public acceptance arises from differences in understanding and perception regarding the objectives and implementation mechanisms of the Free Nutritious Meal Program. Some communities still view this program as temporary assistance, resulting in uneven levels of appreciation and support.

Furthermore, there is the risk of public dissatisfaction regarding food quality or distribution schedules, which, if not addressed appropriately, could undermine public trust in the program and its organizers.

Risk of Distributional Inequity

Research results indicate a risk of perceived unfairness in the distribution of program benefits. Unequal distribution of beneficiaries, both between schools and community groups, has the potential to spark social jealousy.

This risk is exacerbated if the criteria for beneficiaries are not clearly communicated, leading to perceptions that program distribution is non-transparent or not reaching the intended target.

Risks of Low Stakeholder Participation

Social risks also arise from the low involvement of stakeholders, such as parents, local communities, and civil society organizations. This limited participation can reduce the effectiveness of social oversight and hinder the delivery of constructive feedback.

Several informants noted that the lack of participation can lead to a feeling of community disinterest in the program, thus weakening support for its sustainability.

Risk of Potential Social Conflict

Potential social conflict can arise from differing interests between stakeholders, for example, between schools, food providers, and the community. Conflict can also be triggered by issues of food quality, delays in distribution, or allegations of misuse of funds.

If not managed properly, social conflict can disrupt program



implementation, erode public trust, and negatively impact program stability and sustainability.

CONCLUSION

Based on the above conclusions, four conclusions were obtained, including the following:

1. The main risks of the free nutritious meal program include funding, distribution, food quality, and human resources.
2. The implementation of ISO 31000:2018-based risk management helps systematize risk management.
3. Risk management positively impacts financial performance through efficiency, accountability, and transparency.
4. The implementation of risk management supports program sustainability by increasing trust and ensuring continued funding.

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