

Legal–Fiscal Integration in PPP Models for Sustainable Financing of Free Nutritional Meal Programs

Iwan Kusnawirawan¹, Yofi Syarkani², Hernayati³, Dwi Ratna Sari Handayani⁴, Muhammad Arsyad Subu⁵, Imam Waluyo^{6*}

¹ Sekolah Tinggi Ilmu Hukum Letigasi, Jakarta, Indonesia

² Universitas Lalang Buana, West Java, Indonesia

³ Universitas Binawan, Jakarta, Indonesia

⁴ University of Sharjah, Emirate of Sharjah, United Arab Emirates

⁶ Manual Manipulative Association, Jakarta, Indonesia

Abstract

The expansion of Free Nutritional Meal Programs (FNMPs) has intensified fiscal and governance challenges, particularly in countries operating under constrained public budgets and evolving regulatory frameworks. While Public–Private Partnerships (PPPs) are increasingly promoted as alternative financing mechanisms, existing studies tend to treat legal and fiscal dimensions separately, creating a critical gap in understanding how integrated governance design supports sustainability. This study examines how PPP models can be leveraged through a legal–fiscal integration framework to ensure sustainable FNMP financing. Using a qualitative document-based policy analysis, the research systematically reviews academic literature from Scopus and Web of Science, combined with policy and evaluation reports from institutions such as the World Bank and OECD. A total of 48 documents were analyzed using thematic coding and an evidence-linkage matrix to ensure transparency and analytical rigor. The findings identify three interdependent governance mechanisms: hybrid financing structures, performance-based payment systems, and adaptive risk allocation frameworks. These mechanisms collectively demonstrate that sustainability in FNMP-oriented PPPs is not determined by single policy instruments, but by the integration of legal enforceability and fiscal design. This study contributes by developing an integrated legal–fiscal governance framework for nutrition-focused PPPs, offering a novel policy perspective that bridges public finance and legal design. The framework provides actionable guidance for policymakers to transform politically driven nutrition programs into fiscally sustainable and institutionally robust public health systems.

KEYWORDS

public–private partnership; sustainable financing; nutrition policy; legal-fiscal governance; policy.

Introduction

Global concern over food security and public health nutrition has intensified as governments confront persistent challenges of child malnutrition, food insecurity, and rising living costs. One prominent policy response is the expansion of Free Nutritional Meal Programs (FNMPs), which provide nutritionally balanced meals to school-aged children and vulnerable populations. These programs are increasingly viewed not only as social protection measures but also as long-term investments in human capital and educational outcomes. Consequently, many governments have elevated FNMPs into flagship policy initiatives, often implemented rapidly in response to strong political and public demand (Hodge & Greve, 2018). Despite their

recognized social benefits, FNMPs raise significant concerns regarding fiscal sustainability and institutional governance. In many cases, these programs rely on short-term or politically driven budget allocations, making them vulnerable to fiscal constraints, policy shifts, and implementation instability. This challenge is particularly evident in developing economies, where limited public resources must be distributed across competing priorities such as health, education, and infrastructure. As a result, the long-term sustainability of FNMPs remains a critical yet insufficiently addressed policy issue.

Existing academic literature provides important but fragmented insights into this problem. Research on nutrition programs primarily focuses on their health, educational, and social outcomes, while studies on Public-Private Partnerships (PPPs) emphasize financing mechanisms, efficiency gains, and infrastructure delivery. Although PPPs have increasingly been extended into social sectors, including healthcare and education, their application in large-scale nutrition programs remains underexplored. More importantly, these two strands of literature rarely intersect in a systematic way.

A key gap lies in the lack of integrated analysis of legal and fiscal dimensions within PPP frameworks for nutrition programs. Legal structures determine contractual obligations, risk allocation, and enforcement mechanisms, while fiscal design shapes funding flows, incentives, and long-term government liabilities. When these elements are not aligned, PPP arrangements may generate fiscal risks or fail to deliver intended public benefits. This legal-fiscal disconnect is particularly critical in FNMPs, which involve complex operational systems, strict regulatory requirements, and sustained public financing commitments.

The urgency of addressing this gap is illustrated by Indonesia's Program Makan Bergizi Gratis (MBG), a large-scale national initiative launched in 2025. While the program reflects strong political commitment to improving public nutrition, it also highlights challenges related to fiscal capacity, governance readiness, and implementation sustainability. These conditions underscore the need for more robust and integrated policy design frameworks.

Against this background, this study asks: How can Public-Private Partnership models be strategically leveraged, through integrated legal and fiscal design, to support the sustainable financing of Free Nutritional Meal Programs? The study aims to bridge the analytical divide between nutrition policy and PPP governance by developing a unified legal-fiscal framework. The article proceeds as follows: the next section outlines the research methodology, followed by the presentation of findings, a dedicated discussion of their theoretical and policy implications, and concluding recommendations.

Study purpose

The Free Nutritious Meal Programme (Program Makan Bergizi Gratis) is a national policy initiative formally introduced following the inauguration of President Prabowo Subianto in October 2024 and subsequently implemented beginning in January 2025. The programme is anchored in the Government of Indonesia's official policy agenda to address child malnutrition and food insecurity through the provision of free meals for school-aged children and pregnant women, as articulated in presidential policy statements and implementing regulations issued in late 2024 and early 2025 (Global Nutrition Report, 2020).

However, the program has faced controversy due to

several cases of food poisoning affecting thousands of children, leading to calls for suspension and government review. This study aims to address this gap by conducting an integrated policy analysis that bridges public financial management and health law. It seeks to answer the following research question: How can PPP models be strategically leveraged, through robust legal and fiscal design, to ensure the sustainable financing of Free Nutritional Meal Programs? The paper will review relevant literature on social-sector PPPs, describe a qualitative methodology based on systematic policy document analysis, present findings on feasible models and their associated legal-financial challenges, and conclude with evidence-based recommendations for policymakers. The sustainable financing of social programs, such as Free Nutritional Meal Programs (FNMPs), sits at the intersection of public finance, health policy, and law. This review synthesizes relevant literature across three key areas: the challenges of traditional funding models, the potential of Public-Private Partnerships (PPPs) in social sectors, and the critical role of integrated legal and fiscal design (Romero, 2020).

Methods

To address the research question—How can PPP models be strategically leveraged, through robust legal and fiscal design, to ensure the sustainable financing of Free Nutritional Meal Programs?—this study employs a qualitative research design centered on a systematic analysis of policy documents and existing literature. A policy analysis is a structured, evidence-based process that evaluates existing or proposed public policies and their potential impacts to inform decision-making and improve outcomes. This approach is chosen for its capacity to deliver detailed, contextual insights into complex policy systems, especially when large-scale primary data collection isn't feasible. The goal is to foster more effective, equitable, and transparent governance by addressing societal issues through well-informed policies.

Design

This study utilizes a qualitative descriptive policy analysis design. This design is appropriate for synthesizing information from diverse documentary sources to describe and analyze the structure, context, and perceived effectiveness of policy interventions (Bowen, 2009). It involves analyzing the social, economic, and political implications of different options for the government to address the demands of democratic and equitable governance (Monash University, 2025). Policy analysis design enables an in-depth examination of the "how" and "why" behind the design of PPP models for social nutrition programs.

Data Collection

Data were collected through a systematic review of publicly available documents. This approach ensured alignment with F1000Research's principles of transparency and reproducibility. The data collection strategy was outlined in Table 1.

A systematic search strategy will be employed for academic and grey literature using keywords such as: ("public-private partnership" OR PPP) AND ("school feeding" OR "nutrition program" OR "social service") AND ("financing" OR "fiscal" OR "contract*" OR "legal framework"). The search will be limited to documents published in English between 2019 and 2024 to ensure relevance.

Data Analysis

The collected documents were analyzed using thematic analysis based on Braun & Clarke, (2006) framework. This involved a systematic coding process to identify, analyze, and report recurring patterns (themes) across documentary materials, including policy texts, legal instruments, evaluation reports, and audit documents. As a widely used method for qualitative document analysis, thematic analysis provided a structured yet flexible approach to interpreting patterns of meaning embedded in written sources.

The analysis followed Braun and Clarke's six-phase procedure: (1) familiarization with the documents, (2) generation of initial codes, (3) identification of potential themes, (4) review of thematic coherence, (5) definition and naming of themes, and (6) analytical reporting.

Manual coding was applied to each document, with document excerpts, policy statements, and contractual provisions serving as the primary units of analysis. The researchers focused on identifying recurring legal, fiscal, and governance-related issues, as well as similarities and contrasts across different documentary sources.

Regular analytical meetings were held to review coding consistency and to ensure that the assigned codes accurately reflected the content and context of the documents analyzed. During these sessions, initial codes were discussed, refined, and, where necessary, merged or redefined. Relevant documentary quotations were then selected to illustrate key themes, ensuring that all interpretations remained grounded in the analyzed texts.

Multiple rounds of collaborative review and iterative refinement of themes enhanced analytical rigor, transparency, and credibility, consistent with best practices in qualitative document-based policy analysis.

Ethical Considerations

As this study relies exclusively on publicly available documents, it does not require ethics approval involving human subjects. In line with the open data policy, the following materials will be made publicly available as supplementary files. A complete list of all documents analyzed, with source URLs where applicable. Also, the codebook was used for the thematic analysis. Additionally, a detailed search strategy log is provided for literature retrieval. This commitment to transparency allows for full auditability and replication of the research process.

Commented [RJ2]: Results tend to be descriptive. The Results section is systematic, but still predominantly explains general themes. It would be stronger if followed by a more analytical discussion: why the theme is important, how it relates to theory, and what the consequences are for policy. There is no clear separation between Results and Discussion. At the end of the Results, sections such as Boundary Conditions of the Findings begin to appear, which actually move towards discussion/interpretation. This indicates that the transition between sections is not entirely clear.

Result and Discussion

Analytical Procedure and Theme Emergence

The analysis was conducted through a structured qualitative document review of policy reports, legal frameworks, PPP guidelines, and program evaluations related to FNMPs. Using iterative coding (open, axial, and thematic consolidation), 36 initial codes were identified

and subsequently grouped into broader governance categories.

Through this process, three dominant and recurring themes consistently emerged across the reviewed documents:

- 1) hybrid financing structures, (2) performance-based payment mechanisms, and
- 2) dynamic risk allocation frameworks.
- 3) These themes represent core governance patterns that underpin PPP-based financing arrangements in nutrition programs.

Evidence Linkage Matrix

The relationship between documentary evidence, analytical codes, and final themes is summarized in Table 1. The matrix demonstrates that each theme is supported by repeated patterns across multiple sources rather than isolated observations, strengthening the internal consistency of the findings.

Importantly, the convergence of evidence across different document types (policy reports, PPP frameworks, and program evaluations) indicates that these governance mechanisms are not context-specific anomalies but recurring structural features in PPP-based program design. Theme 1: Hybrid Financing Models Mitigate Fiscal Pressure The first theme identifies hybrid financing models as a central mechanism in FNMP-related PPP arrangements. These models combine public funding with private sector investment or operational financing.

Across the reviewed documents, hybrid financing consistently appears as a strategy to address fiscal constraints while maintaining program continuity. By distributing financial responsibility between public and private actors, this model reduces direct fiscal pressure on government budgets.

From an analytical perspective, this finding reflects a broader principle in public finance theory, where fiscal sustainability is enhanced through diversification of funding sources. Rather than relying solely on tax-based expenditure, hybrid models introduce co-financing mechanisms that extend fiscal capacity.

At the program level, this structure enables governments to maintain service provision despite budget limitations, while also incentivizing private sector efficiency. The recurrence of this model across multiple policy contexts suggests that hybrid financing is not merely a technical arrangement but a structural response to fiscal constraints in large-scale social programs.

Theme 2: Performance-Based Payment Mechanisms Strengthen Accountability

The second theme highlights the role of performance-based payment (PBP) mechanisms embedded in PPP contractual frameworks. In these arrangements, payments to private partners are conditional upon the achievement of predefined and verifiable performance indicators, such as nutritional standards, delivery reliability, and service coverage.

This mechanism introduces a measurable link between public expenditure and service outcomes. From a governance perspective, this reflects a shift from input-based financing toward output-oriented accountability systems.

Analytically, this finding aligns with principal-agent theory, where performance-based contracts are used to reduce information asymmetry and align incentives between governments (principals) and private providers (agents). By linking payments to verified outputs, PPP arrangements reduce the risk of inefficiency and opportunistic behavior.

The consistency of this mechanism across the reviewed documents indicates that performance-based payment is a key institutional tool for ensuring accountability in PPP-supported nutrition programs.

Theme 3: Dynamic Risk Allocation Enhances Long-Term Viability

The third theme concerns the allocation and management of risks within PPP arrangements.

The findings show that sustainable FNMP PPPs apply dynamic risk allocation, where risks are assigned to the actors best positioned to manage them. Three categories of risk are consistently identified:

Policy and demand risks (typically retained by government), Operational risks (transferred to private partners), Cost volatility risks (often shared through contractual mechanisms).

This flexible approach contrasts with rigid contractual structures and reflects a more adaptive governance model.

From an analytical standpoint, this finding is consistent with PPP theory, which emphasizes optimal risk allocation as a determinant of project sustainability. Misallocation of risk can lead to contract failure, renegotiation, or fiscal burden escalation. The repeated appearance of adaptive risk allocation mechanisms across policy documents suggests that long-term program viability depends on balancing fiscal exposure with operational responsibility.

Cross-Theme Governance Patterns

When considered collectively, the three themes reveal a coherent set of governance patterns underlying PPP-based FNMP financing.

These patterns indicate that sustainability is not driven by a single mechanism, but by the interaction between financing structures, contractual accountability, and risk management systems. The convergence of these elements across different policy contexts suggests the presence of an emerging governance model for social-sector PPPs.

This study shows that leveraging PPPs for Free Nutritional Meal Programs (FNMPs) involves more than just private investment; it requires creating a comprehensive legal and financial governance system (Porter & Kramer, 2011). The research challenges the idea of PPPs as simple privatization tools, instead viewing them as complex partnership models where sustainability is built through intentional design decisions. The hybrid models directly address the primary issue of fiscal constraints (Cuesta & Pico, 2022). By utilizing private capital for initial costs, governments can expand FNMPs without incurring large, immediate budget expenses, thereby making programs more resilient to political and economic fluctuations. This approach aligns with the IMF's focus on careful fiscal management (International Monetary Fund, 2023), and it shows how innovative financial structures can free up resources for vital social spending.

The centrality of performance-based payments underscores a paradigm shift from input-based to results-based financing. This finding strongly supports the arguments of Vecchi et al., (2021) on the importance of contractual clarity. By legally tying payment to outcomes, the model inherently builds in a focus on quality and efficiency, addressing common concerns about service degradation in outsourced public services. This creates a self-reinforcing cycle where financial flows are directly linked to achieving public health objectives, effectively embedding nutrition goals into the core of the business model.

The emphasis on dynamic risk allocation is perhaps

the most critical insight for long-term sustainability. It moves beyond theoretical risk transfer to practical, manageable sharing. This finding resonates with the OECD's caution against overly rigid contracts (Organisation for Economic Co-operation & Development, 2022) and provides a practical blueprint for implementing their recommendations. A fair risk allocation framework acknowledges that governments cannot transfer all risks and must remain ultimately accountable, while simultaneously harnessing private sector operational expertise. This balance is essential for maintaining partnership stability and preventing the renegotiations and failures that have plagued poorly designed PPPs in the past.

Integrating Empirical Findings into PPP–Legal–Fiscal Framework

Beyond the theoretical and comparative insights, it is important to consider the empirical realities of the Makan Bergizi Gratis (MBG) programme currently being implemented in Indonesia. This case study provides a field-based complement to the policy analysis above.

Between January and September 2025, MBG rapidly expanded to reach millions of beneficiaries, but implementation quality varied substantially across regions. National reporting documented widespread operational problems in newly established kitchens, with multiple food-poisoning outbreaks affecting thousands of children (Reuters, 2025, 2025). These episodes exposed weaknesses in rapid scale-up, particularly shortages in trained kitchen staff, inadequate cold-chain and storage practices, and inconsistent application of food-safety certifications.

As of September 2025, the implementation of the Program Makan Bergizi Gratis (MBG) had expanded across a majority of Indonesian provinces through the establishment of Satuan Pelaksana Program Gizi (SPPG) units. Official government progress reports indicate that SPPG units were operating in most provinces and reaching a large number of schools and beneficiaries, although consolidated national figures vary across reporting instruments and are subject to ongoing administrative verification (Ministry of Education Culture & Technology, 2025; Ministry of Health, 2025). While SPPGs function as decentralized implementing units, persistent disparities have been documented between urban areas—where formal catering and logistics partners are more readily available—and rural or remote regions that rely more heavily on community-based or volunteer-supported kitchens.

Government budget execution reports indicate that MBG-related expenditures increased substantially during the first year of implementation, although budget absorption remained uneven due to delayed procurement processes, reporting bottlenecks, and varying administrative readiness across regions (Education Development Center, 2025; Organisation for Economic Co-operation & Development, 2024). Available policy reviews suggest that only a minority of service providers operated under medium- or long-term contractual arrangements resembling PPP principles—such as multi-year contracts with defined performance obligations—while the majority continued to rely on short-term procurement mechanisms, limiting incentives for quality assurance and investment.

In parallel, official monitoring reports and media investigations documented multiple food-safety incidents across several provinces, underscoring weaknesses in supervision and enforcement during the rapid scale-up phase (The Diplomat, 2025).

The Ministry of Health and the Ministry of Education issued standardized operating procedures (SOPs) in 2025

to regulate food safety, reporting, and accountability. However, an internal government audit identified partial and uneven compliance with these SOPs across implementing units, particularly in relation to hygiene standards, documentation, and oversight mechanisms (BPKP, 2025). The audit attributes these shortcomings to logistical constraints, limited inspection capacity, fragmented contractual arrangements, and short-term political pressures associated with rapid program expansion.

Taken together, these empirical observations reinforce the theoretical risks identified earlier in this study. Without hybrid financing arrangements, enforceable performance-based contracts, and clearly allocated operational risks, the MBG programme risks remaining fiscally volatile and administratively fragile, rather than evolving into a sustainable, institutionalized nutrition policy.

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the MBG programme risks remaining fiscally volatile and administratively fragile, rather than evolving into a sustainable, institutionalized nutrition policy (Bhattacharya et al., 2021).

Policy Implications

The combined insights from literature and the MBG case study suggest:

1. Hybrid financing with safeguards. Co-investment from agribusinesses and food companies can reduce fiscal strain, but contingent liabilities must be transparently disclosed (Education Development Center, 2025).
2. Performance-based payments. Contracts should link disbursements to verified nutrition and food-safety outcomes, enforced by independent auditors (Nkangu & others, 2023).
3. Dynamic risk allocation. Operational risks should be transferred to private partners with clear contractual clauses, while the government retains demand risks (OECD, 2024).
4. Immediate priorities. Enforce hygiene certification, suspend non-compliant kitchens, and publish audit results to rebuild public trust (Reuters, 2025).
5. Medium-long term. Develop FNMP-specific PPP toolkits, strengthen monitoring capacity, and mandate fiscal disclosure of contingent liabilities (Global Child Nutrition Foundation, 2025).

Study Limitations

This study combines policy analysis with the MBG case study to provide both theoretical and empirical insights. However, further research should employ mixed methods, including field interviews and quantitative nutritional assessments, to measure impact and cost-effectiveness more robustly.

Conclusion

This study set out to answer the research question: How can PPP models be strategically leveraged, through robust legal and fiscal design, to ensure the sustainable financing of Free Nutritional Meal Programs (FNMPs)? The findings indicate that traditional funding models, reliant solely on short-term government budgets, are insufficient to guarantee continuity and effectiveness. Instead, sustainable FNMPs require an integrated PPP framework that combines legal enforceability with fiscal innovation.

First, hybrid financing structures that blend public subsidies with private capital reduce the immediate fiscal burden and crowd in investment for infrastructure and logistics. Second, performance-based payment mechanisms, embedded in legally binding contracts, are essential to ensure that disbursements are tied to verifiable nutritional and safety outcomes, thereby aligning financial flows with public health objectives. Third, dynamic risk allocation frameworks, which assign operational risks to private partners and retain policy-driven demand risks within government, create stability and fairness while encouraging long-term investment.

The case study of Indonesia's Makan Bergizi Gratis programme further illustrates both the opportunities and vulnerabilities of scaling FNMPs. While rapid expansion demonstrated political commitment and public support, uneven implementation, food-safety lapses, and under-absorption of allocated budgets revealed governance weaknesses. These challenges reaffirm the necessity of

standardized PPP toolkits, stronger monitoring capacity, and fiscal transparency to safeguard beneficiaries and ensure resilience.

In conclusion, the strategic application of PPPs—anchored in robust legal contracts, transparent fiscal design, and accountable governance—offers a viable pathway to transform FNMPs from short-term political projects into sustainable social investments. By adopting phased implementation, independent oversight, and capacity-building within the public sector, governments can move beyond reactive responses to public demand and establish nutrition programs that are fiscally responsible, legally sound, and socially impactful.

Recommendations

Based on the findings of this analysis, the following evidence-based recommendations are proposed for policymakers and public administrators seeking to implement sustainable FNMPs:

Develop FNMP-Specific PPP Policy Toolkits and Model Contracts. National governments, in collaboration with international bodies like the [World Bank, \(2022\)](#) and OECD, should develop and disseminate standardized guidelines and model contracts tailored specifically for nutrition-based PPPs. These toolkits should include:

Standardized Clauses: Pre-drafted clauses for hybrid financing structures, performance-based payment mechanisms (with sample KPIs), and dynamic risk-sharing arrangements (e.g., inflation indexation formulas).

Risk Matrix Templates: Clear guidelines for identifying, assessing, and allocating operational, demand, and force majeure risks ([Gentilini, 2021](#)).

Monitoring and Evaluation Frameworks: Standard protocols for independent auditing and performance verification.

Invest in Specialized Public Sector Capacity for PPP Management: The success of a PPP is heavily dependent on the government's ability to act as an intelligent client and contract manager. Governments must therefore:

Establish Dedicated PPP Units: Create or strengthen specialized units within relevant ministries (e.g., Health, Finance) with expertise in contract negotiation, financial modeling, and performance monitoring ([Fernald et al., 2008](#)).

Provide Targeted Training: Implement continuous training programs for public officials on the legal, financial, and managerial intricacies of social-sector PPPs.

Adopt a Phased, Pilot-Based Implementation Strategy: Rather than attempting a nationwide rollout immediately, governments should:

Initiate Pilot Programs: Launch FNMP-PPP pilots in specific regions or cities to test and refine the legal and fiscal model in a controlled environment.

Create Feedback Loops: Use the pilot phase to gather data, recognize implementation challenges, and improve the model before scaling kpu. This iterative process minimizes risk and helps develop best practices.

Prioritize Transparency and Independent Oversight: To enhance public trust and ensure accountability, all PPP contracts, performance reports, and payment details should be openly published on public portals. Additionally, independent third-party auditors should verify KPI achievements before disbursing payments, safeguarding public funds, and upholding program integrity. By implementing these measures, policymakers can shift from reactive responses to public demands toward establishing the essential frameworks for FNMPs that are both politically popular and fiscally responsible, as well as legally sound, ensuring their long-term success in fighting malnutrition and advancing public health.

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