

The Role of BPK in Strengthening Government Efforts to Prevent Stunting in Early Childhood for the Advancement of Human Capital

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ARTICLE INFO

Article history:

Received Juli, 2025

Revised Juli, 2025

Accepted Juli, 2025

Available online Juli, 2025

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ABSTRACT

Children with a healthy body and mind can be considered a valuable investment in achieving sustainable national development through their future productivity. Higher levels of citizen productivity increase the likelihood of a country achieving sustainable development. Therefore, the government has committed to enhancing the quality of Indonesian citizens to become competitive and competent human capital. However, this commitment faces several challenges, with the increasing prevalence of stunting—from 35.6% in 2010 to 37.2% in 2013—identified as one of the most critical issues. Various studies indicate that stunted toddlers have, on average, an IQ that is 11% lower than that of healthy children, are at greater risk of obesity and degenerative diseases, and are more likely to experience delays in completing their education. These conditions may significantly reduce their productivity as adults in the future. This study aims to provide a clear overview and analyze the role of BPK in supporting the government's efforts to prevent and address the

issue of stunting. The method employed in this study is a qualitative approach that incorporates normative legal review and analysis of previous studies. The findings indicate that BPK plays a significant role in overseeing the government's efforts to prevent and manage stunting as part of the broader goal of developing excellent human capital. This role is realized through the auditing of government programs related to stunting prevention and treatment.

Keywords: *stunting; sustainable development; BPK's role*

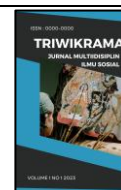
INTRODUCTION

In a speech delivered by President Joko Widodo on Indonesia's 74th Independence Day, it is emphasized that the country is currently facing an era of global competition marked by disruptions in various sectors, which requires the development of excellent human capital. Indonesia needs skillful and knowledgeable individuals, both for the present and the future. In the speech, President Widodo also highlighted the importance of nurturing smart and virtuous human resources, which must be preceded by ensuring they are healthy and physically strong. Notably, the speech underlined the urgency of reducing stunting prevalence as a foundation for building a high-quality generation.

With regard to stunting, the United Nations, in a broader context, also addresses this issue through its Resolution A/RES/70/1 *Transforming Our World: The 2030 Agenda for Sustainable Development*. Stunting is explicitly highlighted as one of the targets under Sustainable Development Goal (SDG) 2, which aims to end hunger, achieve food security and improved nutrition, and promote sustainable agriculture. The specific commitment related to stunting is as follows:

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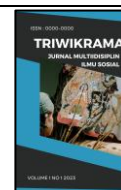
“By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons.”

Stunting is defined as the condition of children aged 0 - 59 months, in which height according to age is below minus 2 Standard Deviations ($<-2SD$) from the World Health Organization (WHO) median standard (Kemenkes, 2018). With regard to stunting, a research conducted by WHO in 2016 shows that Indonesia is the third highest country of stunting prevalence in the Southeast Asia/South-East Asia Regional (SEAR) region. Kemenkes (2018) notes that the average prevalence of stunted toddlers in Indonesia in 2005-2017 was 36.4%. In addition, data from Risesdas as cited by Renyoet et al. (2016), demonstrates the raise of stunting prevalence in Indonesia from 35,6% in 2010 to 37,2% in 2013. The Nutrition Status Monitoring (PSG) data from the Ministry of Health shows that for the past three years, the short toddler has the highest prevalence compared to other nutritional problems such as malnutrition, wasting and obesity. In fact, the prevalence of short toddlers has increased from 2016 which is 27.5% to 29.6% in 2017. This situation makes the incidence of stunting under five becomes a major nutritional problem in Indonesia (Kemenkes, 2018).

It can be argued that excellent human capital is a critical factor for successful development in a country. The National Development Planning Agency or Bappenas in National Strategy of The Acceleration of Stunting Prevention for 2018-2024 claims that stunting has a high impact on the growth and development of children and also the economy of Indonesia in the future. This claim is in line with the study carried out by Martorell et al. (2010) which explains the relation between early childhood stunting and the diminishing human capital in the future. In details, it reveals that cognitive development and behavioral disorder can be some effects of stunting. Further, Martorell et al. (2010) explain that, especially in children under two years, stunting can later increase up to one year delay in completing school. Besides, stunted toddlers have an average IQ of 11% lower than healthy children (Renyoet et al., 2016). Therefore, children who experience stunting generally face obstacles in their cognitive and motor development, which in turn can affect their productivity in adulthood.

Stunted children will also have a problem with their body height when they come into adulthood. In this case, they would tend to have a shorter body height than the normal ones. According to the theoretical model as justified in Judge and Cable (2004), height can lead to successful career since it may affect individuals' social esteem, which eventually leads to increase performance. With this point of view, the effect of height on earnings should be more significant in occupations where personal natural height and respect of others matter more. Besides, stunting children also have a higher risk of suffering from degenerative diseases such as diabetes, obesity, and heart disease in their adulthood (Sari et al. & Claufield et al. in Anugraheni, 2012). Besides bringing disadvantageous effects to the sufferers, in a bigger context stunting may affect country's economy. Bappenas (2018) claims degenerative diseases will certainly be a burden for the country economically due to the increased health financing. This claim is in line with what has been advised by Aryastami & Tarigan (2017) that if stunting growth can be prevented, then economic growth can be better since country development will not be burdened by the costs of treatment for degenerative diseases which generally require a significant amount of money.

The potential economic losses caused by stunting are enormous. Renyoet et al. (2016) discover there is a great potential economic loss nationally due to stunting in children under five, which leads to a decrease in productivity of 2% and 9%, namely Rp. 3,057 billion-Rp. 13,758 billion or 0.04% -0.16% of Indonesia's total GDP in 2013. This finding is confirmed by the World



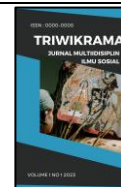
Bank (2016), which reports that the potential economic loss due to stunting reached 2-3% of Gross Domestic Product (GDP). Therefore, if Indonesia's GDP is IDR 13,000 trillion, the potential economic losses that might be experienced are IDR 260-90 trillion per year. In some countries in Africa and Asia, the potential for losses due to stunting is even higher, reaching 11% (World Bank, 2016).

Before examining the role of BPK in supporting the government's effort in stunting prevention, the causes of stunting as well as how the government responds these causes will be discussed briefly. Cumming & Cairncross (2016) find out the causes of stunting are multifactorial and inter-linked spanning from biological, social, and environmental dimension. Thus, one can say that discussing stunting should take into account cross-cutting approach of these dimensions. It is suggested to consider stunting within a broader social and economic framework in regards to accessibility and affordability of water supplies and sanitation facilities (Cumming & Cairncross, 2016) as many studies claim inadequate water supplies and sanitation facilities contribute quite significantly to high number of stunting prevalence.

Regarding government's effort to tackle stunting, based on the National Strategy of The Acceleration of Stunting Prevention for 2018-2024 (Stranas 2018-2024), there is two primary intervention that the government plan to reduce the stunting prevalence, which is specific nutrition intervention and sensitive nutrition intervention.

The first intervention that is specific nutrition intervention has focused on the cause of stunting that came from 1) Adequacy of food and nutrition intake; 2) Feeding, care and parenting; 3) Treatment of infections/diseases. Setiawan et al. (2018) claim that there is a significant relationship between energy intake levels, average disease duration, birth weight, maternal education level, and family income level with stunting events. However, the result from their research shows that mother's education level factor has the most dominant relationship (Setiawan et al., 2018). For the second intervention that is sensitive nutrition intervention, includes: 1) Increasing access to nutritious food; 2) Increasing awareness, commitment and practice of mother and child nutrition care; 3) Increasing access and quality of nutrition and health services, and 4) Increasing the supply of clean water and sanitation facilities. These efforts are in line with the view of Cumming & Cairncross (2016) who stipulate Water and Sanitation Hygiene (WASH) to bring significant gain in tackling childhood undernutrition. Furthermore, in their research, it is confirmed that poor WASH access is closely linked to childhood growth and development since the improved access to safe and sustainable WASH brings a broad range of well-documented and widely recognized health and non-health benefits.

Besides stipulating Stranas 2018-2024, the Government also held the Ministerial Coordination Meeting on 9 August 2017 which came up with Five Pillars of Stunting Prevention, namely: 1) Commitment and vision of leadership; 2) National campaign and behavior change communication; 3) Convergence, coordination, and consolidation of the central program, regions, and villages; 4) Nutrition and food security; and 5) Monitoring and evaluation. In addition, the government has also stipulated Presidential Decree No. 59 of 2017 concerning the Implementation of Achieving Sustainable Development Goals (SDGs). The efforts to accelerate nutrition improvement are part of Goal 2, namely to end hunger, achieve better food and nutrition security and support sustainable agriculture. It can be highlighted that stunting has been established as a national priority in the national planning and SDGs documents. Stranas 2018-2024 is prepared through a process of stunting prevention diagnosis, including identification of priority activities. The aim is to ensure that all resources are directed and



allocated to support and finance priority activities, especially to improve the coverage and quality of nutrition services for pregnant women and children aged 0-23 months or 1,000-day window of opportunity (HPK).

This paper aims to obtain a clear image and analyze the role of BPK in supporting the stunting prevention program based on the BPK audit strategic plan and practices. The result of this study is expected to benefit government agencies, and BPK in particular, in exercising their authority. The outcome of this study is also expected to provide recommendation for BPK in refining the approach BPK used in conducting an audit which notably would support government's effort in stunting prevention.

RESEARCH METHOD

Data for this research uses secondary data from BPK and reports from various sources. The method applied for this research is a qualitative approach through a normative legal review and literature review on the previous study on the stunting issue as well as document review on some audit reports from BPK. The analysis of the study was carried out through several sources such as literature review related to stunting, BPK Strategic Plan, National Strategy of The Acceleration of Stunting Prevention, the result of Basic Health Research (Riskesdas), and United Nations Resolution A/RES/70/1. A literature review is conducted from various points of view (theories and journals) to study the determinants and risk factors associated with stunting. The study of Riskesdas 2013 data analysis results is one of the community-based information used in analyzing determinants related to events. Information regarding policies and programs was obtained from data of related sectors including Bappenas and the Ministry of Health.

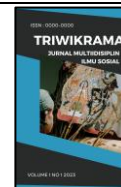
This research is also taken into account empirical study through several audit reports issued by BPK. Particularly those with the topic which has relation to determinant and risk factors associated with stunting such as watershed management, non-cash food assistance, conditional cash transfer program, and national health insurance program. Such a study is undertaken to ascertain how BPK conducts the audit and examine whether or not the audit is carried out considering cross-cutting perspective.

RESULT AND DISCUSSION

BPK's Role for Overseeing Government Performance

According to Act No. 15/2006, as the Supreme Audit Institution (SAI), BPK is responsible for auditing the management and accountability of state finances. This includes all funds sourced from or related to the government, including—but not limited to—the central government, local governments, and state-owned enterprises. The Act stipulates three types of audit engagements: financial audits, performance audits, and special-purpose audits. Each audit type serves a specific objective, and the resulting audit reports are handed over to the legislature, namely the House of Representatives, as well as to the government. BPK plays a critical role in ensuring whether the government has fulfilled its accountability in delivering public services. In this sense, as outlined in the organization Strategic Plan, BPK has an oversight role that helps the government promoting corruption eradication and enhancing public service delivery that is transparent, ethical, economical, efficient, and effective.

In line with the increasing demand of the public regarding transparency and accountability in state finance management, for the last few years, BPK RI has paid bigger attention to a performance audit. It is expected that the results of performance audits can answer the questions such as if program goals have been accomplished and if the programs have been carried out by bearing the principles of economy, efficiency, and effectiveness.



According to State Financial Audit Standard or SPKN (2017), one of BPK missions is to audit state finance management and accountability in a free and independent manner. It can be notified, as mentioned in the BPK Strategic Plan that the execution of this mission is conducted with two Strategic Goals. One of these goals is to improve the usefulness of audit result in the effort to promote public finance management to achieve the State's Goal. Generally, as claimed in the Constitution, the State's Goal is to create welfare for all citizens. The idea of welfare in this sense is not merely about economic perspective but also includes the fulfillment of civil rights, social and politics which underpinned by good governance. Therefore, it is essential to make sure that the Government has accountably delivered public services so citizens' welfare can be attained.

As an institution that possesses the highest audit authority, BPK holds a significant part to support the Government, creating citizens' welfare. The support is delivered through auditing practices upon public finance management and accountability. Besides answering the mandate stated in the Constitution, the fact that citizens are nowadays more clever and critical in responding policy and work outcome of the government has made the presence of audit function of BPK RI is undeniably needed. Generally, citizens' expectation towards the government is that the policies would bring betterment to their wellbeing. By its nature, according to ISSAI 300, performance audit identifies whether government undertakings, systems, operations, activities or organizations are operating in accordance with the principle of economy, efficiency, and effectiveness as well as whether there is room for improvement. Therefore, it is believed that performance audit is the most appropriate tool in evaluating government policy and work outcome.

BPK Strategic Plan

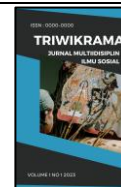
The increasing complex problems emerged in the country requires BPK to be more prepared in planning what and how to audit engagement will be carried out in the future. In addition, BPK is also responsible for overseeing the government in implementing development programs. BPK needs to ensure whether the programs implemented by the government are in line with the development goals set out in the National Medium-Term Development Plan (RPJMN). Therefore, BPK develops a strategic plan which in terms of audit planning is equipped with the tentative strategic audit objectives. Strategic Planning contains strategic audit topic which in its implementation will be updated every year in accordance with developments that occur.

In the 2016-2020 Strategic Plan period, the strategic planning of the audit was carried out through the establishment of themes and focus of the audit which was expected to provide useful recommendations for improving the policies and implementation of the 2015-2019 government development program. This recommendation is given through three types of audits, namely financial, performance and special-purpose audits. Through the 2016-2020 Strategic Plan, BPK has set the theme and focus of the audit by referring to the dimensions of development and cross-development programs contained in the 2015-2019 RPJMN to align BPK's audits with the government's development agenda. BPK 2016-2020 Strategic Plan has raised 12 audit themes and 18 audit focus. The twelve examination themes include Education, Health, Population, and Family Planning, and Mental and Character; Energy and Electricity Availability, and Maritime and Maritime Affairs; Regional Development and Equitable Development; Security and Orderliness, and Governance and Bureaucratic Reform; and State Economy and Finance.

In relation to performance audits, one of the strategic objectives contained in the 2016-2020 BPK Strategic Plan is to realize quality audits to produce audit reports that are useful and

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answer the needs of stakeholders. Details of the management of the themes and focus of this audit are set out in the Business Case Audit Focus document. In this Business Case document, there is a plan for conducting audit for each focus. This audit plan includes the year when the inspection will be conducted, the purpose of the tentative strategic audit, the pattern, and type of inspection, the number of audit report that will be produced, which audit unit is involved, as well as the number of human resources and the budget that will be used.

National Strategy of the Acceleration of Stunting Prevention for 2018-2024

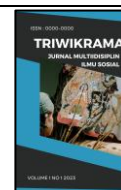
Based on the causes of stunting problem as explained in the previous section, the government develops national strategy to accelerate stunting prevention. In this strategic document, stunting prevention begins with the preparation of supporting factors, which are outlined in five pillars. The implementation of the five pillars is expected to improve specific and sensitive nutrition intervention to priority targets, which in turn are expected to reduce stunting prevalence. List of these 5 pillars can be explained as follows:

- Pillar 1: Commitment and Vision of Leadership to ensure stunting prevention is a government priority and society at all levels.
- Pillar 2: National Campaign and Communication for Behavior Change to raise public awareness and change people's behavior to prevent stunting.
- Pillar 3: Convergence of Central, Regional, and Village Programs to strengthen convergence through program coordination and consolidation central, regional and village activities.
- Pillar 4: Food and Nutrition Security to increase access to nutritious food and encourage food security.
- Pillar 5: Monitoring and Evaluation to improve monitoring and evaluation as a basis for ensuring quality service delivery, increasing accountability, and learning to accelerate.

Based on the findings of Performance Audit on Preparedness of SDGs Implementation in Indonesia, from these five pillars, it can be argued that Pillar 3 is the most critical pillar that affects the success of stunting prevention program implementation. Pillar 3 is aimed to strengthen convergence through program coordination and consolidation central, regional and village activities. Convergence is defined as an approach to deliver interventions that are carried out in a coordinated, integrated, and joint manner to prevent stunting to priority targets (Stranas 2018-2024). The implementation of interventions in a convergent manner is carried out by harmonizing planning, budgeting, implementing, monitoring, and controlling cross-sectoral activities and between levels of government and society. In other words, it is necessary to make sure that all elements of the government at all level presents sound coordination and consolidation.

In a more general perspective of SDGs, to end stunting is one of the targets that need to be met. In relation to this, Performance Audit on Preparedness of SDGs Implementation in Indonesia found that there is no mechanism to ensure the vertical coherence in the policy level in the effort to achieve the SDGs goals. This condition further will affect the policy synergy between the national and sub-national government in achieving the SDGs in which to end stunting is one of the targets. BPK noted that there is a potential risk of incoherence policy between central and regional government.

As mentioned earlier at the beginning of the paper, like many other issues in SDGs, stunting is a cross-cutting issue. To tackle cross-cutting issues, collaborative actions are required. Concerning collaborative actions, the audit found that the National Action Plan has not governed the mechanism to ensure the state and non-state actors to collaborate in achieving the SDGs. From the National Action Plan appendix, the audit found there is no



regulation to govern the cross-cutting management network among SDGs stakeholders. Therefore, the absence of this network potentially provides an unsuccessful collaboration to resolve the cross-cutting issues at the operational level including stunting issue. The audit noted that, to some extent, the structure of the National Coordination Team of SDGs does not involve the regional government representatives yet. Moreover, the Ministry of National Development Planning has not set a mechanism to coordinate cross-cutting ministries/institutions horizontally as well as vertically with local government. Also, cross-cutting mechanism among working plan teams in National Coordination Team is necessary.

Having said all these findings, it shows that there is a contradictory condition between what is expected in (as stated in Pillar 3) and what happens in reality (existing condition). In other words, such condition is a challenge in implementing the National Strategy of The Acceleration of Stunting Prevention for 2018-2024.

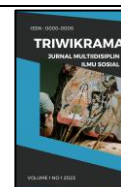
As mentioned earlier, through the National Strategy of The Acceleration of Stunting Prevention for 2018-2024 (Stranas 2018-2024), the government plan to reduce the stunting prevalence with two kinds of nutrition intervention namely the specific nutrition intervention and the sensitive nutrition intervention. For specific nutrition intervention, the intervention programs are as follow:

Sensitive Nutrition Intervention	Intervention Programs
Increasing drinking water supply and sanitation	<ul style="list-style-type: none">• Access to safe drinking water• Access to adequate sanitation
Increasing access and quality of nutrition services and health	<ul style="list-style-type: none">• Access to family planning services (KB)• National Health Insurance Program (JKN)• Access to Conditional Cash Transfer Program (PKH)
Increased awareness, commitment, and practice of mother and childcare and nutrition	<ul style="list-style-type: none">• Dissemination of information through various media• Provision of interpersonal behavior change counseling• Provision of parenting counseling for parents• Access to Early Childhood Education (PAUD), promotion of early childhood stimulation, and monitoring of children's growth and development• Provision of health and reproductive counseling for adolescents• Women empowerment and children protection
Increasing access to nutritious food	<ul style="list-style-type: none">• Access to non-cash food assistance (BPNT) for underprivileged families• Access to the fortification of key foodstuffs (salt, flour, cooking oil)• Access activities of the Sustainable Food House Area (KRPL)• Strengthen regulations regarding food labels and advertisements

It can be notified based on the BPK audit report that some intervention programs as presented in the table above are in problem with the coordination mechanism and policy coherence. These intervention programs are access to adequate sanitation, National Health Insurance Program (JKN), access to Conditional Cash Transfer Program (PKH), access to non-cash food assistance (BPNT) for underprivileged families, which can be seen as follows:



SDGs/ Government interventions	BPK's findings with regard to integration and coordination problem
Goal 6 (Clean Water and Sanitation)/ Access to adequate sanitation	In the performance audit of Brantas Watershed, BPK's found that the government program for the sanitation pilot programs from Central Government of domestic waste is ineffective. The lack of coordination and awareness from the Regional Government Regency / City to make the construction of sanitation facilities for domestic water waste as a priority program had made the lack of resources of the duplication of the sanitation pilot program at the larger scale. (BPK's Performance Audit Report on Brantas Watershed Management Number: 43/LHP/XVII/12/2013, 23 December 2013, Page ii)
Goal 2 (Zero Hunger)/ Bantuan Pangan Non-Tunai (Non-cash Food Assistance)	In BPNT disbursement in 2017, the BPNT Disbursement Coordination Team has not optimally solved the problems in disbursing BPNT, among others the problems of KKS that have not been distributed to KPM, which requires coordination between the City Social Service, Himbara (regions) and BPNT assistants. This shows that the coordination function of the BPNT Implementation Coordination Team with the executors in the regions (in this case the Head of the Social Service both Provincial and Municipal) who received BPNT allocation, has not been well developed. (BPK's Special Purpose Audit Report on The Management and Responsibility of Social Assistance Disbursement in 2017 on The Ministry Of Social Affairs, Number: 54/HP/XVI/02/2018, 9 February 2018, Page 59)
Goal 10 (Reduce Inequality)/ Program Keluarga Harapan (Conditional Cash Transfer Program)	The Ministry of Social Affairs has not played an active role in the management of the Integrated Database National Poverty Recipient of Social Protection Programs. This problem occurs partly because of the coordination between interested parties in organizing the compilation and updating of an Integrated Database (BDT), namely BPS, The Ministry of Social Affairs and TNP2K did not work effectively, and lacked participation of the Head of Region in the process of verification and validation of the database of poor people according to conditions in the field. (BPK's Performance Audit Report on Implementation of Conditional Cash Transfer Program in The Order of Poverty Control in 2010 - 2014, Number 80/HP/XVI/01/2016, 27 January 2016, page 2)
Goal 3 (Good Health and Wellbeing)/ Jaminan Kesehatan Nasional	Synchronization and / or integration of information systems with the Ministry of Health in the provision of a health facility database is not yet sufficient, namely the Health Information System (SIK) on the SDK database related to the provision of health facilities and monitoring, control, and evaluation activities and SIK on the SDK database related to services competency-based tiered referral and monitoring, control and evaluation activities are not entirely optimal. (BPK's Summary of the Audit Results in The Second Semester of 2018, Page 36)



	Regulation and coordination between the Ministry of Health and related Health BPJS equitable distribution and utilization of doctors and health workers are not yet complete in line with the JKN Program and the Ministry of Health Strategic Plan. (BPK's Performance Audit Report on Effectiveness of Health Resources Management in Program Management of National Health Insurance Program 2017 and Semester I 2018 in The Ministry of Health in Jakarta, Number 09/HP/XIX/12/2018, 28 December 2018, page 2)
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From the table above, it can be verified that BPK found that there are also problems in terms of policy incoherence in several interventions program implementation. However, in conducting the audit, BPK did not consider stunting in choosing the audit samples. Therefore, there is a possibility that the audit recommendations (and consequently the follow-ups) do not support to reduce stunting prevalence rate.

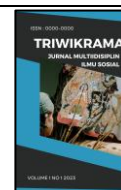
Stranas 2018-2024 confirms that the acceleration of stunting prevention is carried out in several stages. In the first phase (in 2018), the government conducted interventions in 1,000 focus villages in 100 districts/cities by mainstreaming a multi-sector convergence approach. The second stage (in 2019), intervention activities were extended to 1,600 focus villages in 160 districts/cities. In the third phase (in 2020-2024), activities will be gradually extended to all districts/cities. This location determination will be carried out annually in the Government Work Plan (RKP) based on the stunting prevalence rate. Meanwhile, in practice, various activities related to stunting have not been integrated, such as in setting targets, planning activities, roles, and tasks between parties. As a result, the range and quality of various services are less than optimal. In general, program coordination at various administrative levels is very weak. (Stranas, 2018). Thus, it is possible for BPK to conduct a comprehensive performance audits with the theme stunting prevention within the context of the village fund audit which has been done annually. The previous audits could be reformulated using SDGs framework that focus on the outcomes level follows the stage of government effort in acceleration of stunting prevention for 2018-2024.

CONCLUSION

Based on the findings above, it can be concluded that one alternative for BPK to strengthen its contribution to stunting prevention is by conducting thematic performance audits. These audits should take into account the government's priority programs on basic services and nutrition-sensitive interventions, as key determinants of success in reducing stunting prevalence. It is evident that the current partial contributions of BPK's individual audits on government programs related to stunting interventions have limited the potential to amplify their overall audit impact. Given the limited influence of individual performance audit recommendations—such as those on watershed management, non-cash food assistance, conditional cash transfer programs, and the national health insurance program—this paper proposes that BPK transform its performance audit model from a fragmented, program-based approach to a thematic model that adopts a more comprehensive perspective. The audit should cover the 1000 villages which should have been chosen by the government as the most vulnerable villages in stunting prevalence rate as their scope. In addition, BPK should

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continuously monitor the implementation and impact of its audit recommendations across all relevant government programs.

This study requires further examination due to several limitations encountered during the research, such as the limited number of audit reports reviewed, which necessitated the use of certain assumptions. A more extensive review of audit reports is needed to produce more robust and reliable findings.

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