

## INTISARI

Penelitian ini berfokus pada analisis biaya makanan bergizi, kapabilitas organisasi pemerintah dalam penanganan stunting (*dynamic capabilities*), dan pengintegrasian *Environmental, Social, and Governance* (ESG) dalam strategi pemerintah Provinsi Daerah Istimewa Yogyakarta (DIY) untuk penanganan stunting. Pendekatan kualitatif (observasi lapangan, wawancara) dalam penelitian ini digunakan memahami pelaksanaan penanganan stunting secara empiris di berbagai aspek.

Penelitian ini mengevaluasi kebutuhan biaya makanan bergizi bagi ibu hamil, ibu menyusui, dan balita, yang merupakan kelompok paling rentan terhadap risiko stunting. Berdasarkan data yang dihimpun, anggaran yang dialokasikan oleh pemerintah masih belum optimal. Pengalokasian anggaran ini perlu dievaluasi lebih lanjut agar penggunaan dana dapat dimanfaatkan secara efektif dan efisien.

Kapabilitas dinamis menjadi fokus dalam memahami bagaimana pemerintah Provinsi DIY merespon perubahan lingkungan eksternal dan internal dalam penanganan stunting. Penelitian ini menemukan bahwa pemerintah DIY telah menunjukkan upaya kolaborasi dengan berbagai stakeholder, meskipun masih terdapat tantangan dalam pemerintah mengenai pengetahuan individu perangkat daerah terkait alternatif social funding selain APBN dan APBD dan tantangan reformasi pemerintahan ditingkat kelurahan.

Penerapan ESG dalam strategi pemerintah Provinsi DIY dipandang sebagai langkah strategis untuk memastikan keberlanjutan program penanganan stunting. Penelitian ini menekankan pentingnya integrasi ESG dalam perencanaan dan implementasi program, dengan penekanan pada transparansi, akuntabilitas, dan keterlibatan seluruh stakeholder. Pemerintah Provinsi DIY perlu mengembangkan regulasi yang lebih kuat untuk mendorong perusahaan yang beroperasi di wilayah untuk menerapkan prinsip ESG secara konsisten, agar dana sosial yang disalurkan tepat sasaran sehingga penanganan stunting berjalan efektif.

**Kata Kunci:** Biaya, *Dynamic capabilities*, reformasi, *social funding*, ESG

## ***ABSTRACT***

*This research focuses on the analysis of nutritious food costs, government organizational capabilities in handling stunting (dynamic capabilities), and the integration of Environmental, Social, and Governance (ESG) in the strategy of the Yogyakarta Special Region (DIY) Province Government for handling stunting. The qualitative approach (field observation, in-depth interviews) in this research is used to understand the implementation of stunting handling empirically in various aspects.*

*This research evaluates the cost needs of nutritious food for pregnant women, breastfeeding mothers, and toddlers, who are the groups most vulnerable to the risk of stunting. Based on the data collected, the budget allocated by the government is beyond the expectation of optimum. Budget allocation needs to be further evaluated so that the use of funds can be utilized effectively and efficiently.*

*The dynamic capabilities are the focus in understanding how the DIY Province government responds to changes in the external and internal environment in handling stunting. This research found that the government has demonstrated collaborative efforts with various stakeholders, although there are still challenges within the government regarding the knowledge of individual bureaucrat regarding alternative social funding other than the APBN and APBD and the challenges of government reform at the village level.*

*The implementation of ESG in the government strategy is seen as a strategic step to ensure the sustainability of the stunting program. This research emphasizes the importance of ESG integration in planning and implementation, with an emphasis on transparency, accountability, and involvement of all stakeholders. The government needs to develop stronger regulations to encourage companies consistently implement the ESG principles, so that social funds are distributed on target so that stunting management is effective.*

***Keyword: Cost, Dynamic capabilities, reform, social funding, ESG***