JOURNAL FAST IN SOCIAL SCIENCES

Vol. 1 No. 2, June 2025, pp. 26-35
https://doi.org/

Financial Evaluation and Social Impact of Community-Based Health Projects: A Case Study of the XYZ Indonesia Foundation

Rahmat Saleh[1]*

[1]Universitas Ahmad Dahlan, Yogyakarta, Indonesia

[1]* Email: rahmat@ep.uad.ac.id

* corresponding author

ARTICLE INFO

Article history
Received : 30 Mei 2025
Revised : 14 June 2025
Accepted : 29 June 2025

Keywords
Health Project
Financial Evaluation
Approach

ABSTRACT

This study assesses the financial feasibility and social impact of a community-based health initiative by the XYZ Indonesia Foundation, which provides free HIV testing to key populations. Using evaluative analysis and descriptive quantitative methods, the research applies financial indicators such as Payback Period (PP), Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR), and Profitability Index (PI). Results show a PP of 4.28 years, an ARR of 14.01 percent, a negative NPV of Rp 246,530,081, an IRR of 7.26 percent, and a PI of 0.885, indicating the project is not financially viable. Despite this, the initiative delivers significant social benefits, including improved access to health services for vulnerable groups, reduced HIV-related stigma, and greater community engagement. Although the project does not achieve commercial viability, its social value supports continued investment through social funding, public-private partnerships, and enhanced program governance.

1. Introduction

Sexual exploitation and abuse (SEA) by aid workers in humanitarian and development settings is a serious breach of the “do no harm” principle(Datta 2023). Addressing SEA is urgent, as it harms both organizational reputations and the well-being of vulnerable groups(Harrington 2022). Organizations such as the United Nations and the International Red Cross have implemented protection against sexual exploitation and abuse (PSEA) mechanisms. However, ongoing incidents raise questions about the effectiveness and credibility of these policies.

Protection against sexual exploitation and abuse (PSEA) must be a core priority in humanitarian programs. Many organizations, especially international NGOs, face challenges in implementing effective PSEA policies(Anania 2022). Centralized, bureaucratic approaches often delay timely responses to SEA cases(Lokot 2021). Approaches that focus on transforming organizational culture and staff behaviors are more likely to create safe and responsive environments(Hengevoss 2023a).

Vol. 1 No. 2, June 2025, pp. 26-35
https://doi.org/

Recent research in sexual health has provided important insights into human sexuality(Mitchell and others 2021). The World Health Organization (WHO) defines sexual health broadly, including sexual rights, well-being, and the positive experience of sexual pleasure(Sladden and others 2021). This highlights the need for an inclusive approach that balances risk prevention with the promotion of healthy sexual experiences. However, public health policies often focus mainly on negative issues such as sexually transmitted diseases, sexual violence, and unequal access to services.

While addressing risks in sexual health is important, focusing solely on these concerns overlooks positive aspects that are vital to well-being. This narrow approach limits understanding of sexuality by ignoring psychological, emotional, social, and cultural factors (Nimbi and others 2022). Current public health practices often do not sufficiently address these broader dimensions (Palmer and Hirsch 2022).

Comprehensive sexuality education and support for adolescent sexual well-being are essential to sexual and reproductive health and rights (SRHR)(Kantor and Lindberg 2020). However, most research focuses on negative outcomes like preventing teenage pregnancy and sexually transmitted diseases, often neglecting positive aspects such as self-esteem, communication, and healthy relationships (Boborakhimov and others 2023). Early adolescence, ages 10 to 14, is a key stage when rapid development shapes future sexual health and understanding.

In Indonesia, despite stringent social norms surrounding sexuality, empirical evidence demonstrates that adolescents actively seek knowledge and understanding of their sexuality (Kågesten and others 2021). The 2018 Indonesian Demographic and Health Survey indicates that although most adolescents believe women should remain virgins until marriage, nearly 75 percent have participated in dating, primarily involving non-coital behaviors such as kissing and holding hands (Merten, Mlotshwa, and Schwarz 2020). However, restrictive social norms and limited awareness of sexual and reproductive health and rights (SRHR) perpetuate widespread misunderstandings, feelings of guilt, and uncertainty regarding sexual matters.

Non-governmental organizations (NGOs) play a vital role in strengthening the global health system, particularly in the area of sexual and reproductive health (Sanadgol and others 2021). Within public health services, NGOs often reach vulnerable populations who are underserved by formal health systems due to limited access, socio-cultural barriers, or insufficient government policy support (Murdie and Barney 2023). The contribution of NGOs is particularly important in regions with inadequate health infrastructure or during humanitarian crises, where government capacity to provide essential sexual and reproductive health services and psychosocial support is constrained.

Over recent decades, the conceptualization of sexual health and well-being has shifted from a primarily medical and preventive approach to a more holistic framework (Philpott and others 2021). However, as noted in The Lancet Public Health, many public policies continue to prioritize risk reduction, such as the prevention of sexually transmitted infections and sexual violence, while broader dimensions of sexual well-being, including safety, respect, and psychosocial stability, remain insufficiently addressed ('Sexual Health and Wellbeing through the Life Course: Ensuring Sexual Health, Rights and Pleasure for All: International Journal of Sexual Health: Vol 33 , No 4 - Get Access', n.d.). In this context, NGOs serve as catalysts for social transformation by advocating for a redefinition of sexual health that encompasses physical, emotional, social, and cultural well-being, rather than merely the absence of disease.

Furthermore, research by (Schaaf and others 2020) highlights that violations of ethical principles, such as sexual exploitation and abuse (SEA) by humanitarian workers, remain a

Vol. 1 No. 2, June 2025, pp. 26-35
https://doi.org/

serious challenge for health NGOs at the global level. Although various Protection from Sexual Exploitation and Abuse (PSEA) policies have been implemented by international institutions such as the United Nations and the Red Cross, cases of violations continue to occur (Tazinya and others 2023). This indicates a gap between regulations and the implementation of organizational values, as well as the need for internal cultural reform so that the principle of "do no harm" is truly realized in humanitarian practice.

In addition, as explained in the (Amoadu and others 2022), the success of reproductive health programs, especially for adolescents, is highly dependent on community-based approaches that are sensitive to social and cultural contexts. In this regard, NGOs have a unique position because they are able to build relationships of trust with local communities, educate people about sexual and reproductive health rights, and provide a safe space for women and adolescents to obtain accurate information and appropriate psychological support.

Despite growing recognition of the role of NGOs, these organizations continue to encounter significant challenges related to funding sustainability, reliance on international donors, and political constraints imposed by governments. Such constraints frequently restrict NGO activities on sensitive topics, including sexuality education, LGBTQ+ rights, and gender-based violence (Logie, Perez-Brumer, and Parker 2021). This complexity highlights that NGOs serve not only as implementers of health programs but also as advocates for social justice and the health rights of marginalized populations (Simić Stanojević and others 2023).

Effective financial management is a key factor in the operational success of Non-Governmental Organizations (NGOs) in the health sector and has a direct impact on public welfare. Both non-profit and profit-oriented health NGOs face substantial challenges in the efficient management and allocation of funds. Comprehensive financial evaluation is necessary to ensure that limited resources are allocated toward achieving specific objectives in public health services and sexual and reproductive health programs.

For non-profit NGOs, financial management prioritizes accountability for donor or government funds and the achievement of defined social objectives, rather than personal financial gain (Mitchell and Calabrese 2023). This dual focus creates challenges in maintaining transparency, allocating funds, and establishing robust financial monitoring and reporting systems for stakeholders. In contrast, profit-oriented NGOs, although often more financially sustainable, must balance profitability with the need to expand access to health services for underserved populations while upholding core social and ethical principles.

In Indonesia, the health NGO sector faces increased complexity due to political and economic instability, as well as challenges in obtaining funding from increasingly selective international donors (Mahardika and others 2021). This reliance on external donors makes many health NGOs vulnerable to budget fluctuations, which can threaten the sustainability and quality of health programs. Therefore, robust and transparent financial evaluation mechanisms are required, focusing on both the use of funds and the management of resources such as assets, infrastructure, and organizational capacity. Results-based financial analysis enables NGOs to assess the financial impact of each program and ensure that expenditures align with their social objectives. This approach also helps identify inefficiencies or waste in budget use that may compromise the effectiveness and sustainability of health programs.

Health NGOs must adopt clear accounting standards, especially when operating internationally, to remain competitive in securing funding and to build trust with donors and stakeholders (Hengevoss 2023b) (Breen and Cordery 2022). This objective requires rigorous budget management, transparent internal audits, and financial reporting that complies with international standards. Weak financial governance increases the risk of failing to achieve social

Vol. 1 No. 2, June 2025, pp. 26-35
https://doi.org/

objectives and exposes organizations to legal and reputational threats that can undermine operational sustainability.

Comprehensive evaluation of financial governance is necessary to ensure transparency, accountability, and the effective use of resources to maximize social impact. As the complexity and demands of NGO management grow, the sector should implement modern, results-based financial management principles to improve efficiency, reduce waste, and achieve long-term sustainability (Martinez and others 2023) (Agarwal, Kant, and Shankar 2022).

Financial evaluation is essential for the sustainability and effectiveness of health NGO projects, especially given their dependence on external funding such as international grants (Makhani and others 2020; Mushasha and El Bcheraoui 2023). Although social objectives, such as improving access to health services for vulnerable populations, are central, the main challenge is sustaining project operations with limited resources. The ABC project by the XYZ Indonesia Foundation, which provides free HIV testing to key populations, illustrates the importance of financial evaluation. Despite its considerable social impact, financial assessment was needed to confirm the project's viability. Comprehensive financial evaluation is required to identify inefficiencies, ensure effective fund management, and develop long-term strategies that support project continuity under resource constraints.

2. Research Method

This study utilizes a financial evaluation framework to assess the feasibility of community-based health initiatives implemented by non-governmental organizations, with a focus on the ABC project of the XYZ Indonesia Foundation. The analysis examines the project's long-term sustainability by considering financial factors such as the use of grant funding from international donors, including the Global Fund.

The research applies several financial analysis techniques to provide a comprehensive assessment of the project's financial status. Key indicators include Payback Period (PP), which measures the time required to recover the initial investment; Accounting Rate of Return (ARR), which evaluates the annual return on investment; Net Present Value (NPV), which calculates the present value of projected cash flows; Internal Rate of Return (IRR), which determines the project's rate of return; and Profitability Index (PI), which quantifies the value generated per unit of investment. The use of these indicators facilitates a detailed evaluation of fund utilization efficiency and identifies discrepancies between the project's social impact and its financial viability. The findings inform strategic planning for project sustainability and improve resource allocation.

3. Results and Discussion

Based on calculations using the assumptions of income of Rp 500,000,000 and net profit of Rp 300,000,000, with an initial project investment of Rp 2,141,923,466, a project period of 5 years, and a discount rate of 10%, the following results were obtained:

Vol. 1 No. 2, June 2025, pp. 26-35
https://doi.org/

Table 1. Financial Tabulation Results

Analysis method	Calculation results	Analysis
Payback Period (PP)	4,28 Years	This project requires 4.28 years to return the initial investment
Accounting Rate of Return (ARR)	14,01%	This project provides a fairly good annual accounting rate of return
Net Present Value (NPV)	-246.530.081	The present value of the project's cash flow is less than the initial investment, so the project is not financially feasible
Internal Rate of Return (IRR)	7,26%	The project's rate of return does not exceed the discount rate of 10%, making the project unfeasible in terms of IRR.
Profitability Index (PI)	0,885	This project is not financially feasible because the PI value is <1, namely 0.885

The analysis identifies financial feasibility challenges for the XYZ Indonesia Foundation project, although it demonstrates notable social potential. The Payback Period (PP) calculation indicates that the project requires 4.28 years to recover the invested capital of IDR 2,141,923,466. This period, being less than five years, suggests that the initial investment can be fully recovered through project-generated cash flow within this timeframe. Subsequent to this period, the project is projected to generate net profits. The PP method provides a quantitative measure of the time required to recover the initial investment, focusing on liquidity and the speed at which an investment generates sufficient cash flow to cover initial costs. In the context of social projects such as ABC, managed by the XYZ Indonesia Foundation, PP evaluates the rate at which funds expended by non-governmental organizations (NGOs) can be recovered following the implementation of community-based free HIV testing services. However, PP does not account for the time value of money or potential long-term profits, and therefore only indicates liquidity risk and the time required to recover investment costs. The analysis confirms that the ABC project requires 4.28 years to recover the initial investment, demonstrating the project's capacity to recover invested funds within a relatively short period.

The Accounting Rate of Return (ARR) of 14.01% reflects positive project performance in generating annual net income relative to the total initial investment. This result indicates efficient utilization of financial resources, as the project can provide an annual accounting return of 14.01% on invested capital. A higher ARR typically enhances a project's attractiveness to investors by signaling the ability to generate consistent profits from an accounting perspective. However, ARR does not incorporate the time value of money and should not serve as the sole criterion for investment decisions.

Based on the results of the financial analysis, the XYZ Indonesia Foundation project shows a Net Present Value (NPV) of -Rp 246,530,081, which indicates that the present value of future net cash flows is insufficient to cover the initial investment costs at a discount rate of 10%. Theoretically, NPV describes the difference between the present value of benefits received and costs incurred during the project period. When the NPV value is negative, this indicates that the

Vol. 1 No. 2, June 2025, pp. 26-35
https://doi.org/

total expected cash inflows are unable to generate a return in line with the required minimum rate of return (discount rate). These findings indicate that financially, the project does not meet the economic feasibility criteria because the potential net profit is still smaller than the investment that has been incurred.

In investment decision-making within the social sector, a negative net present value (NPV) does not necessarily result in project termination. The NPV method is often integrated with non-financial criteria to evaluate social benefits that cannot be fully expressed in monetary terms. The NPV approach is considered advantageous because it accounts for the time value of money and cash flow risk. Nevertheless, investment decisions in humanitarian projects also incorporate social and sustainability considerations. Projects with negative NPV may continue if they generate significant social impacts, including improvements in community welfare, expanded access to health services, and the advancement of social justice.

Although the XYZ Indonesia Foundation project is not currently financially viable, it remains strategically significant within the context of sustainable development, particularly in relation to the third Sustainable Development Goal, which focuses on health and well-being. The project provides substantial social benefits to vulnerable groups by improving access to community-based health services. To support its long-term sustainability, it is necessary to diversify funding sources, improve resource management efficiency, and promote collaboration among government agencies, international donors, and civil society organizations. These strategies are intended to balance financial and social objectives, thereby supporting both economic viability and social impact. The project's Internal Rate of Return (IRR), defined as the discount rate that makes the net present value equal to zero, is 7.26 percent. This IRR is 2.27 percent below the discount rate of 10 percent used in the analysis. An IRR below the required rate of return or cost of capital indicates that the project is not financially feasible, as it does not generate returns sufficient to cover associated risks and capital costs.

Feasibility assessments for social projects, such as those conducted by the XYZ Indonesia Foundation, should not be based solely on financial indicators. Projects with Internal Rates of Return (IRRs) below economic benchmarks may still be justified if they provide significant strategic or social benefits, particularly for vulnerable populations. Therefore, a project with an IRR of 7.26 percent may be considered valuable if its contributions to sustainable development goals, especially in public health and welfare, outweigh the financial risks involved.

While the project is not viable under commercial financing mechanisms, there is a clear rationale for sustaining its implementation through non-commercial funding sources such as donor grants, public-private partnerships, or philanthropic support. This alternative financing strategy enables the project to proceed without the constraints of profitability, thereby supporting the continued delivery of social benefits to the broader community.

The Profitability Index (PI) calculation indicates that the present value of cash inflows generated by the project is Rp 0.885 for every Rp 1.00 invested. A PI value below 1 demonstrates that the total economic benefits are less than the initial investment. The PI is determined by comparing the present value of cash inflows to the initial investment and serves to assess a project's efficiency in generating profit per unit of investment. When the PI is less than 1, the project is considered financially unfeasible because the present value of cash inflows does not cover investment costs, resulting in negative economic value.

These findings align with previous Net Present Value (NPV) and Internal Rate of Return (IRR) analyses, both of which indicate that the project does not yield sufficient returns in economic terms. Therefore, from a conventional financial standpoint, the project does not satisfy investment feasibility criteria due to its inability to generate added value for invested

Vol. 1 No. 2, June 2025, pp. 26-35
https://doi.org/

capital. However, this assessment should be reconsidered in the context of social or community development, as social projects frequently produce value not fully captured by financial metrics such as PI or NPV.

To broaden the assessment of a project's social value, the Social Return on Investment (SROI) methodology developed serves as a relevant and complementary tool to traditional financial analysis. SROI quantifies the social, economic, and environmental impacts of a project by translating social benefits into monetary terms, offering a more comprehensive evaluation of an intervention's social efficiency(Wulandari and Saleh 2025). This approach evaluates not only financial returns but also positive social outcomes, including enhanced community quality of life, reduced stigma toward vulnerable groups, and increased health awareness and literacy.

For the ABC project, financial analysis indicates a lack of economic viability based on NPV, IRR, and PI metrics. However, assessment through the SROI framework suggests that the project possesses substantial social value due to its tangible contributions to community welfare and public health. This perspective aligns, who argue that social investment represents a blended value proposition, combining economic and social benefits. Consequently, the XYZ project not only delivers material advantages but also fosters a sustainable social foundation, including improved healthcare access, community empowerment, and enhanced social solidarity.

The application of SROI enables implementing organizations, including non-governmental organizations, to justify project sustainability through evidence-based arguments demonstrating that social impacts significantly exceed the monetary values reported in financial statements. This framework supports the continuation and expansion of projects that may not be financially profitable but contribute to inclusive development, reduction of social inequality, and enhancement of quality of life, representing a long-term investment in national social welfare.

4. Conclusion

The ABC project, implemented by XYZ, has produced substantial social impact by enhancing access to HIV services for key populations. Despite these achievements, financial evaluation indicates that the project is not yet economically viable. The negative Net Present Value (NPV), Internal Rate of Return (IRR) below the 10% discount rate, and Profitability Index (PI) under 1 collectively demonstrate that the project has not yielded an adequate commercial return on investment. While the Accounting Rate of Return (ARR) is relatively high and the payback period is under five years, these metrics alone do not establish the project's financial viability.

Beyond economic outcomes, the ABC project provides substantial social value and public benefit. It has measurably improved public health by increasing access to HIV services for vulnerable populations often excluded from the formal health system. The Social Return on Investment (SROI) framework, as outlined recommends evaluating projects such as ABC based on both financial performance and the extent of positive social change. This approach is consistent with guidance from the World Health Organization (WHO) and the Joint United Nations Programme on HIV/AIDS (UNAIDS), which emphasize the critical role of community-based interventions in HIV/AIDS control for building community trust, improving health literacy, and strengthening social support networks.

Despite the project's commercial unviability, the ABC project holds considerable strategic value for public health advancement and the promotion of social justice. The social impacts achieved, including improved health literacy, reduced stigma, interruption of HIV transmission, and community empowerment, justify continued support for the program through social financing, philanthropic collaboration, or public-private partnership models. The ABC project should be sustained and replicated in other regions as an effective, equitable, and sustainable model for social intervention in public health initiatives.

References

Agarwal, Sachin, Ravi Kant, and Ravi Shankar. 2022. 'Exploring Sustainability Balanced Scorecard for Performance Evaluation of Humanitarian Organizations', *Cleaner Logistics and Supply Chain*, 3, p. 100026, doi:10.1016/J.CLSCN.2021.100026

Amoadu, Mustapha, and others. 2022. 'Socio-Cultural Factors Influencing Adolescent Pregnancy in Ghana: A Scoping Review', *BMC Pregnancy and Childbirth*, 22.1, pp. 1–13, doi:10.1186/S12884-022-05172-2/TABLES/4

Anania, Jessica. 2022. 'Transitional Justice and the Ongoing Exclusion of Sexual Exploitation and Abuse by International Intervenors', *International Affairs*, 98.3, pp. 893–913, doi:10.1093/IA/IIAC056

Boborakhimov, Sharafdzhon, and others. 2023. 'The Design and Delivery of Out-of-School Comprehensive Sexuality Education from the Perspective of the Young People It Is Intended to Serve', *Sexual and Reproductive Health Matters*, 31.2, doi:10.1080/26410397.2023.2208769

Breen, Oonagh B., and Carolyn J. Cordery. 2022. 'Cross-Border Tax and Philanthropy: Avoiding the Icebergs in the Sea of Generosity', *Nonprofit Policy Forum*, 13.4, pp. 273–305, doi:10.1515/NPF-2021-0031/MACHINEREADABLECITATION/RIS

Datta, Dipankar. 2023. 'The Elephant in the Room: Addressing Sexual Exploitation and Abuse at International NGOs', *Humanities and Social Sciences Communications*, 10.1, pp. 1–6, doi:10.1057/S41599-023-01776-X;SUBJMETA

Harrington, Carol. 2022. 'United Nations Policy on Sexual Exploitation and Abuse: Problematizations and Performances', *Critical Social Policy*, 42.3, pp. 469–89, doi:10.1177/02610183211047928

Hengevoss, Alice. 2023a. 'Comprehensive INGO Accountability to Strengthen Perceived Program Effectiveness: A Logical Thing?', *Voluntas*, 34.6, pp. 1270–83, doi:10.1007/S11266-023-00556-0/TABLES/6

——. 2023b. 'Comprehensive INGO Accountability to Strengthen Perceived Program Effectiveness: A Logical Thing?', *Voluntas*, 34.6, pp. 1270–83, doi:10.1007/S11266-023-00556-0/TABLES/6

Kågesten, Anna E., and others. 2021. 'Sexual Wellbeing in Early Adolescence: A Cross-Sectional Assessment among Girls and Boys in Urban Indonesia', *Reproductive Health*, 18.1, pp. 1–17, doi:10.1186/S12978-021-01199-4/TABLES/6

Kantor, Leslie M., and Laura Lindberg. 2020. 'Pleasure and Sex Education: The Need for Broadening Both Content and Measurement', *American Journal of Public Health*, 110.2, pp. 145–48, doi:10.2105/AJPH.2019.305320

Logie, Carmen H., Amaya Perez-Brumer, and Richard Parker. 2021. 'The Contested Global Politics of Pleasure and Danger: Sexuality, Gender, Health and Human Rights', *Global Public Health*, 16.5, pp. 651–63, doi:10.1080/17441692.2021.1893373

Lokot, Michelle. 2021. 'From the Inside Out: Gender Mainstreaming and Organizational Culture Within the Aid Sector', *Frontiers in Sociology*, 6, p. 664406, doi:10.3389/FSOC.2021.664406/BIBTEX

Mahardika, Ivan, and others. 2021. 'The Challenges of Universal Health Insurance in Developing Countries: Experimental Evidence from Indonesia's National Health Insurance', *American Economic Review*, 111.9, pp. 3035–63, doi:10.1257/AER.20200523

Makhani, Lizna A., and others. 2020. 'Examining the Use of Economic Evaluations in Health-Related Humanitarian Programmes in Low- and Middle-Income Countries: A Systematic Review', *Health Policy and Planning*, 35.2, pp. 210–18, doi:10.1093/HEAPOL/CZZ144

Martinez, Calvo, and others. 2023. 'Management Control Systems and the Integration of the Sustainable Development Goals into Business Models', *Sustainability 2023, Vol. 15, Page 2246*, 15.3, p. 2246, doi:10.3390/SU15032246

Merten, Sonja, Langelihle Mlotshwa, and Joelle Schwarz. 2020. 'Youth, Sexuality, Gender, and Health: Dealing with a Social Phenomenon', *International Journal of Public Health*, 65.4, pp. 375–76, doi:10.1007/S00038-020-01392-5/METRICS

Mitchell, George E., and Thad D. Calabrese. 2023. 'The Hidden Cost of Trustworthiness', *Nonprofit and Voluntary Sector Quarterly*, 52.2, pp. 304–26, doi:10.1177/08997640221092794

Mitchell, Kirstin R., and others. 2021. 'What Is Sexual Wellbeing and Why Does It Matter for Public Health?', *The Lancet Public Health*, 6.8, pp. e608–13, doi:10.1016/S2468-2667(21)00099-2

Murdie, Amanda, and Morgan Barney. 2023. 'Localizing the NGO Delivery of Health from the Outside In', *Daedalus*, 152.2, pp. 181–96, doi:10.1162/DAED_A_01999

Mushasha, Rand, and Charbel El Bcheraoui. 2023. 'Comparative Effectiveness of Financing Models in Development Assistance for Health and the Role of Results-Based Funding Approaches: A Scoping Review', *Globalization and Health*, 19.1, pp. 1–11, doi:10.1186/S12992-023-00942-9/TABLES/3

Nimbi, Filippo Maria, and others. 2022. 'The Biopsychosocial Model and the Sex-Positive Approach: An Integrative Perspective for Sexology and General Health Care', *Sexuality Research and Social Policy*, 19.3, pp. 894–908, doi:10.1007/S13178-021-00647-X/TABLES/2

Palmer, Margaret M., and Jennifer S. Hirsch. 2022. 'Putting the "Comprehensive" in Comprehensive Sexuality Education: A Review Exploring Young Adult Literature as a School-Based Intervention', *Sexuality Research and Social Policy*, 19.4, pp. 1867–78, doi:10.1007/S13178-022-00699-7/METRICS

Philpott, Anne, and others. 2021. 'How to Navigate a Blindspot: Pleasure in Sexual and Reproductive Health and Rights Programming and Research', *International Journal of Sexual Health*, 33.4, pp. 587–601, doi:10.1080/19317611.2021.1965690

Sanadgol, Arman, and others. 2021. 'Engagement of Non-Governmental Organisations in Moving towards Universal Health Coverage: A Scoping Review', *Globalization and Health*, 17.1, pp. 1–19, doi:10.1186/S12992-021-00778-1/TABLES/3

Schaaf, Marta, and others. 2020. 'Accountability Strategies for Sexual and Reproductive Health and Reproductive Rights in Humanitarian Settings: A Scoping Review', *Conflict and Health*, 14.1, pp. 1–18, doi:10.1186/S13031-020-00264-2/TABLES/5

Vol. 1 No. 2, June 2025, pp. 26-35
https://doi.org/

‘Sexual Health and Wellbeing through the Life Course: Ensuring Sexual Health, Rights and Pleasure for All: International Journal of Sexual Health: Vol 33 , No 4 - Get Access’. n.d. <https://www.tandfonline.com/doi/full/10.1080/19317611.2021.1991071> [accessed 21 October 2025]

Simić Stanojević, Ivanka, and others. 2023. ‘Increasing Opportunities for Healthy Sexual Socialization in LGBTQ+ People with IDD: The Role of LGBTQ+ Organizations and Community’, *Sexuality and Disability*, 41.3, pp. 531–41, doi:10.1007/S11195-023-09789-9/METRICS

Sladden, Tim, and others. 2021. ‘Sexual Health and Wellbeing through the Life Course: Ensuring Sexual Health, Rights and Pleasure for All’, *International Journal of Sexual Health*, 33.4, pp. 565–71, doi:10.1080/19317611.2021.1991071

Tazinya, Rose Mary Asong, and others. 2023. ‘Sexual and Reproductive Health and Rights in Humanitarian Settings: A Matter of Life and Death’, *Reproductive Health*, 20.1, pp. 1–6, doi:10.1186/S12978-023-01594-Z/METRICS

Wulandari, Nurafifah, and Rahmat Saleh. 2025. ‘ESG Controversy as a Moderator of the Impact of Environmental, Social, and Governance Indicators on High-Profile Companies’ Performance in Asia’, *Gadjah Mada International Journal of Business*, 27.3, pp. 373–401, doi:10.22146/GAMAIJB.V27I3.14049