ABNUS JOURNAL
Your Research Partner

Jurnal Teknika dan Informatika (JTI)
E-ISSN: 2797-0000 | Vol. 5, No. 1 (2025) | pp. 55-68

Accountability and Transparency in Free Nutritious Meal Program Fund Management at SPPG Bone

Sri Ulfa Ulandari[1*], Wa Ode Rayyani[2]

Muhammadiyah University of Makassar, Indonesia[1,2]

***Corresponding author:** sriulfaulandari78@gmail.con | waode.rayyani@unismuh.ac.id

Received: 8 March 2025 | Revised: 14 April 2025 | Revised: 24 April 2025 | Published: 26 May 2025

Abstract

Purpose: This study aims to analyze the accountability and transparency of fund management for the Free Nutritious Meal (MBG) Program at the Nutrition Fulfillment Service Unit (SPPG) in Bone Regency and identify factors influencing their implementation.

Research Methodology: This study employed a descriptive qualitative approach. Data were collected through observation, semi-structured interviews, and documentation involving the Head of SPPG, treasurer, and administrative staff. Data were analyzed using the Miles and Huberman model, including data reduction, data display, and conclusion drawing, with source and technique triangulation ensuring credibility.

Results: The findings show that accountability has been implemented through budget planning, transaction recording supported by valid evidence, periodic reporting, and financial accountability to relevant authorities. However, public access to financial information remains limited. Human resource competencies, administrative systems, information technology utilization, and the absence of specific public disclosure procedures were identified as key constraints.

Conclusions: MBG fund management generally demonstrates accountable governance, although transparency, particularly public access to financial information, requires improvement.

Limitations: The study was limited to one SPPG, restricted access to internal documents, and a limited number of informants, reducing the generalizability of the findings.

Contributions: This study provides empirical evidence on accountability and transparency in a newly implemented government program and offers practical insights for improving financial governance and public information disclosure.

Keywords: *Accountability, Financial Management, Free Nutritious Meal Program, Public Sector, SPPG Bone Regency, Transparency*

How to Cite: Ulandari, S. U., & Rayyani, W. O. (2025). Accountability and Transparency in Free Nutritious Meal Program Fund Management at SPPG Bone. *Jurnal Teknika dan Informatika (JTI)*, 5(1), 55-68.

1. Introduction

Accountability and transparency are essential principles in public sector financial management because they enhance budget management effectiveness and strengthen public trust in government. Accountability refers to the obligation of governments or public institutions to justify the use of public funds, while transparency relates to the openness of information regarding financial planning, implementation, and reporting processes. These principles serve as fundamental foundations for achieving good governance (Suprapto, Praditya, Dewi, & Adiyoso, 2025). Public sector financial management requires an orderly, systematic, standardized, and comprehensible accounting and reporting system for financial information users. Financial statements function not only as administrative accountability tools but also as instruments for supervision and decision-making. High-quality financial reports provide information regarding funding sources, fund utilization, and the outcomes achieved from government programs. Therefore, the quality of financial reporting significantly determines the success of programs financed by public funds (Judijanto, Permana, & Wijaya, 2024). In addition to serving as accountability instruments, the quality of public sector financial reports also reflects an organization's ability to maintain the integrity of entrusted resources. Thus, compliance with government accounting standards becomes an important indicator of effective public financial governance.

One of the government programs currently receiving significant public attention in Indonesia is the Free Nutritious Meal (*Makan Bergizi Gratis*/MBG) Program. This program is designed to improve community nutritional quality, particularly among school-aged children, by supporting physical growth, cognitive development, and human resource quality improvement. Furthermore, the program is expected to reduce stunting rates, improve students' learning concentration, and support the fulfillment of nutritious food needs. As a national priority program, MBG involves multiple stakeholders, including the central government through the National Nutrition Agency, local governments, and field-level implementing units known as Nutrition Fulfillment Service Units (*Satuan Pelayanan Pemenuhan Gizi*/SPPG). The involvement of various stakeholders creates complexity in program implementation and requires clear, standardized, and accountable financial management mechanisms at every level.

The Free Nutritious Meal Program requires substantial financial support because it involves food procurement, distribution, labor, operational expenses, and monitoring activities. Therefore, program funds must be managed effectively, efficiently, economically, and appropriately. Every financial transaction should be supported by valid evidence, systematically recorded, and periodically reported to ensure public accountability. Poor financial management may result in budget inefficiency, delayed implementation, and potential misuse of funds (Nugroho & Wibisono, 2021). The large budget allocation provided for this program increases the risk of irregularities if it is not supported by adequate internal control systems at the implementation level. Therefore, accountability and transparency are inseparable elements in ensuring program sustainability.

The implementation of the Free Nutritious Meal Program through SPPG in Bone Regency is an important subject of study. As one of the program implementation areas, Bone Regency has a significant responsibility to ensure that allocated funds are used according to program objectives. These funds must generate tangible benefits for the community, particularly students as the primary beneficiaries. Therefore, effective financial administration systems, clear budget realization reports, and strong internal supervision are required to ensure that program implementation meets its targets. As a region with a broad geographical area and a considerable number of beneficiaries, SPPG Bone Regency faces challenges in maintaining consistent financial recording and reporting practices, particularly due to limitations in human resources with accounting expertise.

In addition to accountability, transparency is another crucial element in managing MBG Program funds. Transparency can be achieved through the provision of complete, honest, understandable, and accessible financial information for the public and relevant stakeholders. Through information disclosure, communities can participate in monitoring program implementation, provide feedback, and evaluate local government performance in managing the program. Higher levels of transparency and financial accountability contribute to improved public service quality (Auditya, Husaini, & Lismawati, 2021). Public financial information disclosure also helps prevent public distrust regarding the use of government funds while providing broader understanding of how state budgets are managed and utilized for collective interests.

In practice, public sector financial management continues to face various challenges, including delays in financial reporting, incomplete accountability documents, weak internal supervision, limited human resource competence, and restricted access to public information. These issues are supported by findings from the Audit Board of the Republic of Indonesia (BPK RI) in the Semester I 2023 Audit Result Summary (IHPS), which identified 1,004 weaknesses in the Internal Control System (SPI) related to the financial reports of ministries/institutions and the state general treasury. These weaknesses consisted of accounting and reporting control deficiencies (30%), budget implementation control weaknesses (48%), and internal control structure weaknesses (22%). These findings indicate that the implementation of accountability and transparency principles in public sector financial management still requires improvement to ensure that government programs operate effectively, efficiently, and responsibly. Furthermore, these weaknesses suggest that internal control issues are not limited to central government institutions but may also occur in programs implemented at regional operational levels, including newly established programs such as MBG.

As a newly launched national program, MBG has received limited research attention from a public sector accounting perspective, particularly regarding the implementation of accountability and transparency principles at the operational level, such as SPPG. The success of large-scale government programs that directly affect public welfare largely depends on effective financial governance from planning to final accountability stages. Therefore, an in-depth examination of accountability and transparency practices at SPPG is relevant to provide an initial overview of the financial governance readiness of this program at the regional level. This research is important to determine the extent to which MBG fund management has been implemented in accordance with public sector accounting principles, whether funds have been utilized appropriately, and whether financial information has been disclosed transparently and can be publicly accounted for. This study aims to analyze the accountability level of MBG fund management at SPPG Bone Regency, examine the extent of transparency in MBG fund management, assess the conformity of MBG financial reports with public sector accounting principles, and identify factors influencing accountability and transparency in MBG fund management in Bone Regency. More broadly, this research is expected to provide insights into the institutional readiness of SPPG in implementing public sector accounting functions and identify areas requiring improvement to ensure the consistent realization of good governance throughout all stages of program fund management.

2. Literature Review and Hypothesis/es Development

2.1 Accountability Theory

Accountability is one of the fundamental principles in public sector governance that emphasizes the obligation of organizations to justify all activities and the use of resources to relevant stakeholders. In the context of public financial management, accountability serves as an essential mechanism to ensure that public funds are utilized effectively, efficiently, and in accordance with predetermined objectives. Conceptually, accountability can be understood as a two-way relationship between the entrusted party (agent) and the party granting the trust (principal), where the entrusted party is required to explain and justify every action taken regarding the resources provided. According to Auditya, Husaini, and Lismawati (2021), public accountability refers to the obligation of public sector organizations to provide information and justify the management of resources and program implementation to the community openly. Accountability is not limited to financial reporting but also includes the achievement of program objectives and compliance with applicable regulations. This perspective highlights that accountability consists of two main dimensions, such as financial accountability, which relates to budget utilization, and performance accountability, which concerns the achievement of program outcomes and benefits for society (Leatemia & Usmany, 2021).

Rahmawati and Hidayat (2021) stated that accountability represents organizational responsibility for all decisions and actions undertaken in implementing activities. Effective accountability can enhance public trust and strengthen the effectiveness of public financial management. In this regard, accountability should not merely be interpreted as an administrative obligation to prepare reports but also as a manifestation of an organization's moral commitment to the community that entrusts it with managing public funds. Putri, Hidayah, and Santoso (2023) explained that accountability in the public sector can be realized through clear planning, implementation of activities according to procedures, accurate transaction recording, and the preparation of accountable financial reports. Therefore, accountability becomes an important indicator for assessing the quality of financial governance within public organizations. These indicators provide an analytical framework for evaluating the extent to which organizations, including SPPG, conduct each stage of fund management responsibly.

Judijanto, Permana, and Wijaya (2024) explained that public sector financial management includes the processes of planning, implementation, administration, reporting, accountability, and supervision of public budget utilization. These processes must be conducted in accordance with good governance principles to maximize benefits for society. These stages essentially form an interconnected financial management cycle, meaning that weaknesses in one stage may affect the overall quality of fund management. Rahayu, Kurniawan, and Dewi (2023) stated that public financial management aims to ensure that government resources are utilized effectively in supporting public programs and services. Effective financial management produces high-quality financial reports that can serve as a basis for decision-making. In this context, quality financial reports must not only comply with technical accounting standards but also be relevant, reliable, and comparable across reporting periods.

Furthermore, Hidayat and Fauzi (2022) explained that the quality of public sector financial management is influenced by human resource competence, internal control systems, information technology, and compliance with applicable regulations. These factors complement one another, such as human resource competence determines the quality of financial recording and reporting, internal control systems ensure procedural compliance, while information technology facilitates faster and more accurate processing and presentation of financial data. Based on these perspectives, public sector financial management can be concluded as a systematic process of managing financial resources through planning, implementation, reporting, and accountability stages to achieve organizational objectives effectively and efficiently.

Fadhilah and Pratama (2023), in their study of community empowerment programs, found that financial accountability is strongly influenced by the consistency of daily transaction recording and the availability of complete supporting documents. This finding is relevant to the management of fund-based programs involving direct distribution to communities, where high transaction frequency requires consistent administrative accuracy from field-level financial managers. Hasanah, Yuliati, and Setiawan (2023) emphasized that government assistance fund management requires multi-level verification mechanisms to ensure that every financial use can be traced back to source documents. Thus, accountability should not merely represent administrative compliance but should accurately reflect the actual conditions of budget utilization. Based on these perspectives, accountability can be defined as the obligation of organizations to justify the use of resources and program implementation to stakeholders through transparent processes of planning, implementation, recording, reporting, and responsibility in accordance with applicable regulations. In this study, accountability indicators include clarity of budget planning, conformity of activity implementation with established plans, orderly transaction recording supported by valid evidence, timeliness of reporting, and willingness to account for fund utilization to authorized parties.

2.2 Transparency Theory

Transparency is an essential principle in public sector governance that emphasizes the disclosure of information to the public regarding all activities and policies implemented by public organizations. Transparency is necessary to build public trust and support public oversight of resource utilization and government program implementation. As one of the pillars of good governance, transparency serves as a bridge between public fund managers and society as the primary stakeholder in the use of state budgets. According to Sari et al. (2022), transparency refers to an organization's openness in providing relevant, accurate, and accessible information to the public. Such information disclosure enables society to understand how decision-making processes and budget utilization are carried out by an organization. The availability of information alone without ease of access cannot be considered complete transparency, as the essence of transparency lies in the ability of stakeholders to obtain and understand the information provided.

Wulandari et al. (2023) explained that transparency represents a condition in which information regarding organizational activities is clearly available, complete, and accessible to all relevant stakeholders. Effective transparency can enhance public participation in monitoring and evaluating government programs. Public participation resulting from information openness creates an effective social control mechanism, allowing potential misuse of funds to be identified at an early stage. Furthermore, Pratama and Nugroho (2024) stated that transparency in public financial management can be achieved through open financial reporting, accessible information channels, and timely dissemination of information to the public. Transparency serves as an important mechanism for preventing budget misuse and improving the effectiveness of public fund management. The timeliness of information disclosure is as important as information completeness because delayed information may lose its relevance as a basis for public monitoring.

Wibowo and Kurniawan (2023), in their evaluation of social assistance fund transparency in the digital era, found that the utilization of digital platforms, such as official websites and government social media, significantly increases public access to information compared with conventional publication methods, such as announcement boards. This finding highlights the importance for organizations managing public programs, including SPPG, to utilize information technology as an accessible and cost-effective means of improving transparency. Based on these perspectives, transparency can be defined as an organization's openness in providing complete, accurate, and accessible information regarding resource management and program implementation to enhance public trust and participation. The transparency indicators used in this study include the availability of fund management information, accessibility of information for the public, timeliness of information disclosure, and the utilization of publication media as a means of public information openness.

2.3 Free Nutritious Meal Program (MBG)

The Free Nutritious Meal (*Makan Bergizi Gratis*/MBG) Program is one of the government's strategic programs aimed at improving community nutrition quality, particularly among students, as part of efforts to develop superior human resources. The program represents a national policy initiative focused on improving health, intelligence, and youth productivity. As a program targeting millions of beneficiaries across Indonesia, its success highly depends on institutional readiness at the implementation level, including effective financial governance. According to Suprapto, Praditya, Dewi, and Adiyoso (2025), the Free Nutritious Meal Program represents a government intervention aimed at fulfilling nutritional needs through the provision of nutritious meals to targeted groups in a planned and sustainable manner. The program requires an effective financial management system to ensure successful and targeted implementation. The continuous nature of the program, which is conducted regularly during school days, requires a reliable transaction recording system capable of managing large volumes of financial data accurately and efficiently.

Suryani, Basri, and Amri (2025) explained that the success of the MBG Program is strongly influenced by budget management effectiveness, supervision quality, and coordination among institutions involved in program implementation. Transparent and accountable fund management is a crucial factor in ensuring program sustainability. Institutional coordination involves collaboration between the National Nutrition Agency as the central program authority, local governments as facilitators, and SPPG as technical implementation units at the operational level. Arifin, Rahmat, and Kusuma (2025) stated that the MBG Program is not only focused on providing nutritious meals but also contributes to improving education quality, public health, and community welfare in a sustainable manner. The multisectoral benefits of this program create greater financial management complexity compared with conventional social assistance programs because its success is measured not only by budget absorption but also by its actual impact on nutritional status and beneficiary welfare. Based on these perspectives, the Free Nutritious Meal Program can be concluded as a government initiative aimed at improving community nutritional status through the provision of nutritious meals supported by effective, transparent, and accountable financial management systems.

2.4 Previous Studies and Research Gap

Research on accountability and transparency in public sector financial management has been widely conducted by previous scholars. Various studies have demonstrated that the implementation of accountability and transparency plays an important role in improving financial governance quality and strengthening public trust in institutions managing public funds. (Amalia, 2023) found that accountability positively influences the quality of public sector financial management by improving budget responsibility and program implementation effectiveness. Sari, Dewi, and Nugroho (2022) showed that transparency in public fund management increases public participation in monitoring budget utilization. These findings emphasize that information openness is a critical factor in achieving good governance.

Wulandari and Eriswanto (2023) found that accountability and transparency simultaneously influence the effectiveness of financial management in public sector organizations. Their findings indicate that stronger implementation of these principles leads to higher-quality financial management. In addition, Judijanto, Permana, and Wijaya (2024) explained that successful public fund management is influenced by human resource competence, internal control systems, and the quality of financial reporting implemented by organizations. Hadisantoso, Wawo, and Sahlan (2021) stated that public sector accounting reforms encourage the adoption of stricter reporting standards to improve institutional financial accountability. Nimas and Mulyanto (2023) explained that modern approaches to public sector accounting emphasize the integration of technology-based planning, implementation, and reporting systems to strengthen accountability. Sari et al. (2022) further highlighted that public sector accounting principles serve as fundamental foundations for achieving transparent and accountable regional financial governance.

Harahap and Habra (2021) found that transparency and accountability significantly influence public trust in village fund management, indicating that information disclosure is a key element in building public confidence. Rofiah, Suryawati, and Rohman (2023) stated that social assistance fund management requires strict supervision to ensure proper allocation and transparency, particularly during emergency conditions such as the pandemic. Nugroho and Wibisono (2021) explained that irregularities in public fund management can be prevented through strengthened internal control systems and consistent implementation of transparency principles. Leatemia and Usmany (2021) demonstrated that e-government implementation significantly improves transparency and public access to regional financial information, thereby encouraging public participation in budget monitoring. Rahayu, Kurniawan, and Dewi (2023) confirmed that strong internal control systems positively and significantly affect the quality of local government financial reports. Kristiyani and Hamidah (2020) further revealed that human resource competence and information technology support jointly contribute to improving public sector financial reporting quality. Ramadhan and Fahrani (2024) concluded that active public supervision significantly enhances the accountability and effectiveness of government assistance programs.

Most previous studies have generally applied quantitative approaches to examine the influence of accountability and transparency on other variables, such as public trust and financial reporting quality, with research objects including local governments, village funds, and educational institutions. Although quantitative approaches are effective in measuring statistical relationships among variables, they provide limited insight into how accountability and transparency are implemented in daily practices by fund managers, including the challenges and strategies encountered during implementation. Despite extensive research on accountability and transparency in public sector financial management, a research gap remains regarding the specific context of the Free Nutritious Meal (MBG) Program, particularly at the Nutrition Fulfillment Service Unit (SPPG) level.

Previous studies have predominantly focused on village fund management, social assistance programs, educational institutions, and government agencies. Research specifically examining accountability and transparency in MBG fund management remains very limited. Furthermore, earlier studies often examine accountability or transparency separately rather than analyzing both principles simultaneously. This study addresses this gap by examining accountability and transparency together within the context of MBG fund management at SPPG Bone Regency. By employing a qualitative descriptive approach, this research aims to capture practical and contextual aspects that cannot be fully explained through quantitative methods, including technical challenges faced by financial managers in daily recording activities and the reasons behind limited public information disclosure. Therefore, this study is expected to contribute to the development of literature on government program financial governance while providing valuable insights for improving the effectiveness, accountability, and transparency of Free Nutritious Meal Program fund management.

3. Research Methodology

This study employed a qualitative approach with a descriptive method. A qualitative approach was selected because the study aims to gain an in-depth understanding of accountability and transparency in the management of Free Nutritious Meal (MBG) Program funds at the Nutrition Fulfillment Service Unit (SPPG) in Bone Regency. This approach enables the researcher to systematically describe the fund management process, including planning, implementation, recording, reporting, and accountability mechanisms. The descriptive qualitative method was considered appropriate because this study does not aim to examine causal relationships among variables but rather to provide a comprehensive and contextual description of how accountability and transparency are implemented in actual fund management practices (Creswell & Creswell, 2023). The research was conducted at the Nutrition Fulfillment Service Unit (SPPG) in Bone Regency as the implementing unit of the Free Nutritious Meal (MBG) Program. The research location was selected because SPPG has a direct role in managing program funds and implementing activities, making it a relevant source of information for achieving the research objectives. The study was conducted during the ongoing implementation period in 2025, allowing the data collected to represent the actual conditions of MBG fund management at the time of the research.

The data sources consisted of primary and secondary data. Primary data were obtained through interviews with the Head of SPPG, treasurer, administrative staff, and other parties involved in MBG fund management. Secondary data included financial reports, accountability reports, MBG fund management documents, program implementation guidelines, relevant regulations, books, scientific journals, and previous studies related to the research topic. The informants were selected using purposive sampling based on their roles and knowledge regarding program fund management. The Head of SPPG was selected due to involvement in strategic decision-making, the treasurer due to direct access to daily financial transactions, and administrative staff due to their understanding of technical recording and document management processes. These perspectives were expected to provide a comprehensive understanding of accountability and transparency practices.

Data collection techniques included observation, semi-structured interviews, and documentation. Observation was conducted by directly examining the management process of MBG funds at SPPG Bone Regency. Semi-structured interviews were conducted to obtain deeper information regarding the implementation of accountability and transparency in fund management. Documentation involved collecting relevant records and supporting documents related to program fund management. The semi-structured interview approach provided a clear research framework while allowing flexibility to explore additional information based on participants' responses. Data analysis was conducted using the Miles and Huberman model, consisting of data reduction, data presentation, and conclusion drawing. Data reduction involved selecting and organizing information relevant to the research focus, particularly data related to accountability and transparency indicators. The reduced data were then presented descriptively with supporting interview quotations to provide contextual empirical evidence. Conclusions were subsequently drawn based on research findings and verified through observation and documentation data to ensure consistency.

To ensure data validity, this study applied source triangulation and technique triangulation. Source triangulation was conducted by comparing information obtained from different informants, including the Head of SPPG, treasurer, and administrative staff, to identify consistency and differences in perspectives regarding fund management practices. Technique triangulation was conducted by comparing data obtained from observations, interviews, and documentation, such as verifying interview statements regarding transaction recording practices with available transaction evidence.

4. Results and Discussions

4.1 Analysis of Accountability in Free Nutritious Meal Program (MBG) Fund Management

Based on the research findings, the management of Free Nutritious Meal (MBG) Program funds at SPPG Bone Regency has implemented accountability principles throughout the financial management process. This is reflected in the existence of budget planning, program implementation, transaction recording, financial reporting, and periodic accountability mechanisms. The findings indicate that MBG fund management at SPPG Bone Regency has applied accountability practices, including budget planning, activity implementation, transaction recording, periodic reporting, and responsibility to authorized parties. These findings are supported by interview statements from the informants as follows:

Head of SPPG Bone Regency stated:

"*Emm... we always ensure that every use of funds has transaction evidence. Therefore, every report on fund utilization is regularly submitted to the authorized institutions according to applicable regulations, so that it can be accounted for*."

Treasurer stated:

"*So, I record the financial transactions every day without exception. Then, the records are summarized at the end of each month for reporting purposes. Every transaction is always supported by purchase receipts and invoices*"

Administrative Staff stated:

"*Ehh... the recording system has actually been running well, but there are still some people who do not fully understand accounting standards because not all staff have an accounting background. That becomes the challenge when preparing reports*"

Regarding the budget planning indicator, the statement from the Head of SPPG demonstrates that fund utilization is planned and supported by clear transaction evidence before being reported to authorized institutions. This practice is consistent with Jubaedah (2011), who stated that accountability in the public sector can be realized through clear planning and implementation of activities according to established procedures. Budget planning prepared at the beginning of the program period serves as a guideline for treasurers and administrative staff in conducting daily operational activities, ensuring that every expenditure has a clear reference and is not conducted arbitrarily.

Regarding transaction recording, the treasurer's statement indicates consistent daily financial recording accompanied by physical evidence, such as purchase receipts and invoices documented through photographs. This practice supports the findings of Setiyani and Nurfadila (2021), who emphasized that financial accountability is strongly influenced by consistent daily transaction recording and the availability of complete supporting evidence. The practice of digitally documenting transaction evidence through photographs also demonstrates an adaptive effort by the treasurer to maintain transaction reliability despite the limitations of an integrated accounting information system. However, this practice has not fully replaced a standardized document management system.

Meanwhile, the statement from the administrative staff reveals challenges related to human resource competence in preparing financial reports, particularly because not all staff members have an accounting educational background. This condition is consistent with Rivan and Maksum (2019), who explained that the quality of public sector financial management is influenced by human resource competence, internal control systems, and information technology. Limited accounting competence may increase the risk of recording errors and delays in financial report preparation if it is not supported by regular training or technical assistance from competent institutions, such as the National Nutrition Agency or regional financial supervisory authorities.

In terms of accountability mechanisms, the findings show that fund utilization reports are submitted regularly to authorized institutions in accordance with applicable regulations. This reporting practice aligns with Saputro and Soleha (2021), who emphasized that public sector financial management includes reporting and accountability processes as integral components of the public budget management cycle. The consistency between the statements of the Head of SPPG and the treasurer regarding routine reporting strengthens data credibility through source triangulation, as both informants provided consistent explanations regarding the program fund reporting mechanism.

Overall, the accountability analysis indicates that SPPG Bone Regency has fulfilled most public sector accountability indicators, including budget planning, orderly transaction recording supported by valid evidence, and periodic reporting and accountability to authorized parties. However, human resource competence in understanding public sector accounting standards remains a key limitation that requires further attention, as this competence is essential for maintaining financial reporting quality, as emphasized by Sudono (2021).

4.2 Analysis of Transparency in Free Nutritious Meal Program (MBG) Fund Management

In addition to accountability, this study also examined transparency in the management of MBG Program funds. Transparency relates to the openness of information regarding fund utilization and program implementation to relevant stakeholders. The findings indicate that information regarding MBG fund utilization has been provided to related parties; however, access to information for the general public remains limited. The following interview excerpts illustrate the transparency practices in MBG fund management.

Head of SPPG Bone Regency stated:

"*Actually, the information regarding fund utilization is submitted to supervisory institutions and related parties through reports. However, the information has not yet been openly provided to the public because the available facilities are still limited*."

Treasurer stated:

"*The financial reports are prepared every month and then submitted. However, information for the community has not been provided yet because there is no media platform available for dissemination, such as Instagram or TikTok*."

Administrative Staff stated:

"*So far, financial supervision has mostly been carried out by internal staff at the office. The community cannot directly access the information because there is no public information board; the available information is mainly related to the MBG distribution activities*."

Based on the information availability indicator, all three informants consistently stated that fund management information is available through monthly reports submitted to supervisory institutions. This finding indicates that the information availability dimension, as proposed by Hasan (2022), has been fulfilled at the internal organizational level. However, the availability of information has not been accompanied by adequate accessibility for the general public. As emphasized by Wijayanto and Purnomo (2023), transparency is not only determined by the availability of information but also by the extent to which the public can easily access and understand such information.

The treasurer's statement regarding the absence of social media platforms, such as Instagram and TikTok, for financial information dissemination indicates a gap between the potential of available technology and its actual utilization. This condition differs from Fadhilah and Pratama (2023), who found that digital platforms significantly improve public access to financial information compared with conventional publication methods. The limited use of digital media at SPPG Bone Regency may be attributed to the absence of formal policies regarding public financial information disclosure and limited human resource capacity in managing digital communication platforms. The statement from

the administrative staff further confirms that financial supervision is still dominated by internal parties, while the public does not have direct access to program fund information due to the absence of public information facilities. This condition indicates that public participation in monitoring, as highlighted by Nugroho and Wibisono (2021), has not been fully achieved because effective public oversight requires sufficient access to information.

Based on the interview findings, transparency in MBG fund management has been implemented through the provision of information to relevant institutions and the preparation of periodic financial reports. Information regarding program implementation and budget utilization is available through reporting documents used as accountability instruments for authorized parties. However, the findings show that access to information for the general public remains relatively limited. Financial information is primarily communicated to internal stakeholders and supervisory institutions rather than being widely disclosed to the community. Consequently, public participation in monitoring program fund utilization has not been optimal. These findings are consistent with Hadisantoso, Wawo, and Sahlan (2021), who stated that transparency is not only related to information availability but also to public accessibility. Therefore, efforts are needed to strengthen information disclosure through more accessible publication channels, enabling communities to participate in monitoring program implementation.

Field observations further revealed that SPPG Bone Regency does not yet have public information boards, official websites, or dedicated social media platforms containing information about MBG fund management. Information dissemination is mainly conducted internally through coordination meetings and official correspondence with supervisory institutions. This condition differs from Wulandari and Eriswanto (2023), who recommended the use of digital platforms as budget publication tools to encourage participatory public oversight. The limited dissemination of information is also influenced by the absence of standard operating procedures (SOPs) regulating periodic public disclosure obligations. Therefore, strengthening transparency should become an important priority for program managers to ensure that MBG fund governance becomes more accountable, open, and aligned with good public sector governance principles.

4.3 Factors Influencing Accountability and Transparency

Based on the results of interviews, observations, and documentation, several factors influencing the implementation of accountability and transparency in MBG Program fund management at SPPG Bone Regency were identified. First, human resource competence emerged as the most prominent factor. The administrative staff revealed that not all fund managers have an accounting background. This finding is consistent with Sinta and Purnomo (2023), who emphasized that human resource competence is a key determinant of public sector financial reporting quality.

Second, information technology and supporting facilities influence the transparency of fund management, as digital platforms have not yet been utilized as a means of disseminating financial information to the public. This finding aligns with Judijanto, Permana, and Wijaya (2024), who demonstrated that information technology utilization and e-government implementation significantly contribute to improving public financial transparency. Third, internal regulatory factors, particularly the absence of specific Standard Operating Procedures (SOPs) governing public information disclosure, also represent a challenge. This finding supports Rahayu, Kurniawan, and Dewi (2023), who stated that strong internal control systems, including clear procedures, significantly influence the quality of financial governance.

Fourth, an important supporting factor identified in this study is the internal commitment of SPPG managers to maintain orderly financial recording and reporting practices. This commitment is reflected in the consistent responses from all informants regarding daily transaction recording and monthly reporting routines. Such commitment provides a strong foundation that can be further strengthened through human resource development and improved administrative systems to achieve better

accountability and transparency. Overall, the findings indicate that accountability and transparency principles have been implemented in the management of Free Nutritious Meal (MBG) Program funds at SPPG Bone Regency. However, improvements are still required in human resource quality, financial administration systems, and public information disclosure to ensure that program fund management operates more effectively and aligns with good public sector governance principles.

5. Conclusions

Based on the findings, it can be concluded that the management of Free Nutritious Meal (MBG) Program funds at the Nutrition Fulfillment Service Unit (SPPG) Bone Regency has generally implemented accountability and transparency principles. Accountability is reflected through structured budget planning, implementation according to established procedures, transaction recording supported by valid evidence, periodic financial reporting, and accountability submission to authorized parties. Regarding transparency, program implementation and budget utilization information have been provided to relevant internal stakeholders. However, public access to information remains limited and requires improvement to support more effective public oversight. The quality of accountability and transparency is influenced by several factors, including human resource competence, financial administration systems, information technology utilization, internal regulations, and organizational commitment. Strengthening these aspects is necessary to improve the quality of MBG fund governance and ensure that the program is managed effectively, efficiently, and in accordance with public sector governance principles.

Acknowledgement

The authors would like to express their sincere gratitude to the Nutrition Fulfillment Service Unit (SPPG) Bone Regency for providing the opportunity and support during the research process. The authors also appreciate the participation of the Head of SPPG, treasurer, administrative staff, and all informants who contributed valuable information and insights regarding the management of Free Nutritious Meal (MBG) Program funds. The authors are also grateful to Universitas Muhammadiyah Makassar for providing academic support throughout the completion of this study.

Author Contributions

SUU contributed to the conceptualization, research design, data collection, data analysis, interpretation of findings, and preparation of the original manuscript. WOR contributed to research supervision, methodological guidance, validation of findings, critical review, and final approval of the manuscript. Both authors have read and approved the final version of the manuscript and agree to be accountable for all aspects of the research.

Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this article. The research was conducted independently, and all findings are presented objectively without any financial, institutional, or personal relationships that could influence the results or interpretation of the study.

References

Amalia, M. M. (2023). Enhancing accountability and transparency in the public sector: A comprehensive review of public sector accounting practices. *The ES Accounting And Finance*, *1*(03), 160-168. https://doi.org/10.58812/esaf.v1i03.105

Arifin, M., Rahmat, A., & Kusuma, D. (2025). Peran program makan bergizi gratis dalam peningkatan kesejahteraan masyarakat: Studi kebijakan sosial. *Jurnal Kebijakan Publik dan Pembangunan*, *6*(1), 45-60.

Auditya, L., Husaini, & Lismawati. (2021). Analisis pengaruh akuntabilitas dan transparansi pengelolaan keuangan daerah terhadap kinerja pemerintah daerah. *Jurnal Fairness*, *1*(1), 17-41. https://doi.org/10.33369/fairness

Creswell, J. W., & Creswell, J. D. (2023). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (6th ed)*.

Fadhilah, N., & Pratama, R. (2023). Akuntabilitas keuangan pada program pemberdayaan masyarakat: Studi kasus di Kabupaten Soppeng. *Jurnal Akuntansi dan Keuangan Daerah*, *18*(2), 112-126.

Hadisantoso, E., Wawo, A. B., & Sahlan, I. A. (2021). Analisis penerapan prinsip transparansi dan akuntabilitas dalam pengelolaan dana bantuan operasional sekolah selama masa pandemi Covid-19 di SMP Negeri 1 Kendari. *Jurnal Akuntansi dan Keuangan (JAK)*, *6*(1), 245-260. https://doi.org/10.33772/jak-uho

Harahap, J. P. R., & Habra, M. D. (2021). Analisis pencegahan kecurangan akuntansi dalam mengelola dana desa pada Desa Melati Ii Kecamatan Perbaungan. *Jurnal Riset Akuntansi Dan Bisnis*, *21*(1), 32-45. https://doi.org/10.30596/jrab.v21i1.6392

Hasan, H. (2022). Green human resource management for corporate sustainability in the aviation industry. *Jurnal Transportasi, Logistik, Dan Aviasi*, *2*(1), 14-23. https://doi.org/10.52909/jtla.v2i1

Hasanah, N., Yuliati, & Setiawan, B. (2023). Pengelolaan dana bantuan pemerintah dalam perspektif akuntansi sektor publik. *Jurnal Riset Akuntansi Terpadu*, *16*(1), 78-94.

Hidayat, R., & Fauzi, A. (2022). Determinan kualitas laporan keuangan pemerintah daerah: Peran SDM, SPI, dan teknologi informasi. *Jurnal Akuntansi Multiparadigma*, *13*(2), 200-218.

Jubaedah, E. (2011). Implementasi kebijakan transparansi keuangan di daerah. *Jurnal Ilmu Administrasi: Media Pengembangan Ilmu dan Praktek Administrasi*, *8*(3), 04. https://doi.org/10.3

Judijanto, L., Permana, I., & Wijaya, T. (2024). Lived experience pengelola dana publik: Kajian fenomenologis terhadap akuntabilitas dan pelaporan keuangan. *Jurnal Akuntansi Sektor Publik Indonesia*, *5*(1), 33-50.

Kristiyani, D., & Hamidah, H. (2020). Model penerapan akuntansi sektor publik untuk mencegah fraud pada sektor publik di era digital. *Jurnal Bisnis Dan Akuntansi*, *22*(2), 289-304. https://doi.org/10.34208/jba

Leatemia, S. Y., & Usmany, P. (2021). Pengaruh penyajian dan aksesibilitias laporan keuangan daerah terhadap akuntabilitas pengelolaan keuangan daerah. *Jurnal Akuntansi: Transparansi Dan Akuntabilitas*, *9*(2), 119-130. https://doi.org/10.35508/jak.v9i2.5248

Nimas, S. M., & Mulyanto, N. (2023). Pengaruh transparansi, akuntabilitas, dan kepercayaan publik dalam pengelolaan dana desa terhadap kemajuan Desa Kemiri Sidoarjo. *Jurnal Kendali Akuntansi: Fakultas Hukum, Universitas Katolik Widya Karya Malang*, *2*(2), 20-30. https://doi.org/10.59581/jka-widyakarya

Nugroho, R., & Wibisono, A. (2021). Penyimpangan dan pencegahan kecurangan dalam pengelolaan dana publik. *Jurnal Akuntansi dan Bisnis*, *21*(2), 88-104.

Pratama, D., & Nugroho, S. (2024). Transparansi pengelolaan keuangan publik dan efektivitas program pemerintah: Tinjauan sistematis. *Jurnal Administrasi Publik*, *12*(1), 55-70.

Putri, A. M., Hidayah, N., & Santoso, B. (2023). Akuntabilitas sektor publik: Implementasi dan tantangan dalam pengelolaan keuangan daerah. *Jurnal Tata Kelola Keuangan*, *4*(2), 88-104.

Rahayu, S., Kurniawan, A., & Dewi, P. (2023). Efektivitas pengelolaan keuangan sektor publik dan dampaknya terhadap kualitas layanan publik. *Jurnal Akuntansi Pemerintahan*, *9*(1), 20-36.

Rahmawati, D., & Hidayat, T. (2021). Akuntabilitas pengelolaan dana publik pada organisasi sektor publik: Kajian empiris. *Jurnal Keuangan dan Akuntansi Pemerintahan*, *7*(2), 65-80.

Ramadhan, R., & Fahrani, U. (2024). Pengaruh penerapan standar akuntansi pemerintahan, sistem akuntansi keuangan daerah, dan sistem pengendalian internal terhadap kualitas laporan keuangan (studi pada pemerintah daerah Kabupaten Dompu). *Jurnal Ekonomi Bisnis, Manajemen dan Akuntansi (JEBMA)*, *4*(1), 229-247. https://doi.org/10.47709/jebma.v4i1.3638

Rivan, A., & Maksum, I. R. (2019). Penerapan sistem keuangan desa (Siskeudes) dalam pengelolaan keuangan desa. *Jurnal Administrasi Publik (Public Administration Journal)*, *9*(2), 92-100.

Rofiah, N. K., Suryawati, D., & Rohman, H. (2023). Dimensi-dimensi dalam membangun transparansi pengelolaan dana desa. *Jurnal Ilmiah Manajemen Publik dan Kebijakan Sosial*, *7*(1), 46-60. https://doi.org/10.25139/jmnegara.v7i1.6058

Saputro, A., & Soleha, I. (2021). Analysis of the performance of extraction-condensing turbine unit 1 at bablean power plant. *Jurnal Teknika Dan Informatika*, *1*(1), 62-79. https://doi.org/10.52909/jti.v

Sari, R., Dewi, F., & Nugroho, P. (2022). Transparansi pengelolaan anggaran pada program pemerintah daerah: Studi kasus di Kabupaten Gowa. *Jurnal Ilmu Administrasi Negara*, *19*(3), 145-162.

Setiyani, E. R., & Nurfadila, R. (2021). Implementasi akuntansi sektor publik dalam sistem keuangan pemerintahan desa. *Jurnal Ilmiah Mahasiswa Akuntansi Universitas Tulungagung*, *1*(2), 72-82. https://doi.org/10.36563/jamanta_unita

Sinta, K., & Purnomo, B. R. (2023). Competency and organizational commitment effects on employee performance through job satisfaction at MojokertoDiskoperindag-UKM. *Jurnal Bisnis, Ekonomi, Manajemen, Dan Kewirausahaan*, *3*(1), 43-52. https://doi.org/10.52909/jbemk.v4i2.179

Sudono, R. H. (2021). Simulation analysis of fuel injection performance in four-stroke gasoline engine intake manifold systems. *Jurnal Teknika Dan Informatika*, *1*(2), 80. https://doi.org/10.5290

Suprapto, F. A., Praditya, E., Dewi, R. M., & Adiyoso, W. (2025). A policy implementation review of the free nutritious meal (MBG) program. *The Journal of Indonesia Sustainable Development Planning*, *6*(2), 297-312. https://doi.org/10.46456/jisdep.v6i2.798

Suryani, E., Basri, H., & Amri, K. (2025). Efektivitas program makan bergizi gratis: Analisis pengelolaan anggaran dan pengawasan program. *Jurnal Gizi dan Kebijakan Kesehatan*, *3*(1), 22-38.

Wijayanto, I., & Purnomo, B. R. (2023). Influence of leadership and organizational culture on employee performance with job satisfaction at Kranggan Office. *Jurnal Bisnis, Ekonomi, Manajemen, Dan Kewirausahaan*, *3*(1), 32-42. https://doi.org/10.52909/jbemk.v4i2.178

Wulandari, S., & Eriswanto, E. (2023). Pengaruh akuntabilitas dan transparansi terhadap kualitas pengelolaan keuangan pada Bappelitbangda Kabupaten Sukabumi. *Jurnal Akuntansi, Keuangan dan Auditing*, *4*(2), 275-284. https://doi.org/10.56696/jaka.v4i2.8704