



RESEARCH ARTICLE

Evaluating the Management Effectiveness of Free Nutritious Meal Program Funding: Program Managers' Perspectives at SPPG Muko Dayah

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Abstract

This study explores program managers' perceptions of fund management effectiveness for the Free Nutritious Meal Program (MBG) in Pidie Jaya. The findings reveal that fund management is perceived as effective, driven by a clear understanding of objectives, regulatory compliance, and functional internal oversight. Despite administrative challenges such as disbursement delays, program stability is maintained through adaptive internal coordination and field-level discretion. Theoretically, this research reinforces the Street-Level Bureaucracy framework, demonstrating that the adaptive capacity of implementers is crucial for localizing national policies. Practically, it suggests that central authorities must synchronize budget schedules with regional operational cycles to prevent liquidity constraints. These insights provide a foundation for future longitudinal studies on the maturation of new public service administrative systems.

Keywords

Fund Management Effectiveness; Free Nutritious Meal Program; SPPG; Accountability; Street-Level Bureaucracy.

1 | INTRODUCTION

Indonesia has positioned human resource development as a primary cornerstone of the Indonesia Emas 2045 vision a strategic national roadmap aimed at transforming the nation into a developed country characterized by superior, productive, and globally competitive human capital. This vision underscores that investments in nutrition, healthcare, and early childhood education are essential for cultivating high-quality human resources for the future. Stunting, a condition of chronic malnutrition that causes a child's height to fall significantly below WHO standards, remains a critical challenge (Sideropoulos *et al.*, 2025). This issue extends beyond physical growth; it profoundly impacts cognitive development, future labor productivity, and competitiveness in the global era. To address this, the government has launched a national program covering all educational levels, from early childhood education (PAUD) to senior high school, across all regencies and cities. According to the Ministry of Finance, the 2025 State Budget (APBN) has allocated Rp71 trillion to this initiative, which is projected to reach approximately 19.47 million beneficiaries (Wibisono & Santosa, 2026).

Based on the 2024 Indonesian Nutritional Status Survey (SSGI), the national prevalence of stunting was recorded at 19.8%, showing a decline from 21.5% in 2023. Although this improvement indicates progress, stunting remains a serious public health concern and is still far from the long-term targets envisioned for Indonesia's human resource development toward 2045. Under the National Medium-Term Development Plan (RPJMN), the government aims to further reduce the stunting rate to 14.2% by 2029 (Fauzani, 2025). To accelerate stunting reduction and improve the nutritional quality of Indonesian children, the government launched the Free Nutritious Meal Program, known as MBG. This program serves as a strategic policy intervention by providing nutritious meals to vulnerable groups, including school-aged children, pregnant women, breastfeeding mothers, and toddlers. By helping fulfill basic nutritional needs, the MBG Program addresses one of the key underlying factors of malnutrition and stunting (Agustini, 2025). The program is considered an important instrument because it provides direct access to nutritious food for high-risk groups, supports the national stunting prevention strategy through cross-sectoral integration, strengthens children's health foundations to enhance learning performance and cognitive development, and promotes synergy between education and public health programs to improve the quality of human resources in the long term.

At the macro level, this initiative is designed to generate a multiplier effect within the education sector, where improved nutritional intake is expected to correlate positively with students' cognitive capacity, concentration, and vitality. Ultimately, this synergy is projected to accelerate the quality of national learning outcomes (Rozak *et al.*, 2025). The urgency of implementing the Free Nutritious Meal (MBG) Program is further underscored by public health experts, who assert that this program serves as a vital instrument in supporting optimal growth and developmental phases in children (Rahmah *et al.*, 2025).

On a global scale, the practice of providing free school lunches has become a standard policy in various developed nations to enhance quality of life and social welfare. As a benchmark, the United States, through its National School Lunch Program (NSLP), reaches approximately 30 million students daily (Ayuni, 2025). On a global scale, providing free school lunches has become a standard policy. While some studies in rural China show significant long-term benefits (Isaac *et al.*, 2023), others highlight that success is heavily dependent on the modality of feeding and the strength of the implementation system (Buttenheim *et al.*, 2011). Massive investments in school nutrition, totaling billions of dollars, have proven to not only improve public health standards but also provide a positive stimulus to national economic stability by strengthening the quality of human resources from an early age (Agustini, 2025).

The success of the Free Nutritious Meal (MBG) Program is determined not only by its normative objective of improving students' nutritional status but is also heavily contingent upon the effectiveness of the fund management that supports the entire implementation process. Obscure, unplanned, or unaccountable financial management has the potential to undermine the nutritional benefits that students are intended to receive. Consequently, fund management serves as a critical factor in ensuring both program sustainability and the enhancement of students' health quality. Programmatic financial management encompasses a series of interconnected activities, ranging from planning and recording to execution, accountability, and financial reporting (Edianus *et al.*, 2024).

As a national priority program, Free Nutritious Meal (MBG) requires not only a substantial budgetary commitment but also a governance system capable of ensuring the effectiveness, efficiency, and accountability of public fund utilization (Ariani & Rahim, 2021; Hanasi *et al.*, 2025). Lessons from international financing strategies indicate that sustainable implementation relies heavily on clear cost-sharing regimes and robust monitoring of resource mobilization (Republic of Rwanda, 2023). In its implementation, the program's financing is oriented toward meeting the actual needs of beneficiaries, where budget allocations are adjusted to reflect real programmatic requirements. This approach aligns with public financial management practices, which emphasize that resource allocation must be based on actual resource consumption and its direct linkage to service activities (Afiah *et al.*, 2025; Reynilda & Renal Mohammad, 2025).

However, from a public governance perspective, a cost-based financing approach also presents its own set of challenges. Without robust internal control systems, consistent transparency, and adequate verification mechanisms, this scheme is prone to various risks. Recent studies highlight that accountability mechanisms often fail when there is a 'loose

arrangement' between administrative heads and oversight bodies, which can lead to financial mismanagement (Dwangu & Mahlangu, 2021). Such conditions reflect a potential implementation gap and fragile accountability within public financial management (Fedchenko *et al.*, 2022; Hapsari & Hardiana, 2025; Wibisono & Santosa, 2026; Zulaika *et al.*, 2025). Furthermore, research by the World Bank emphasizes that even with widespread implementation, the effectiveness of school feeding programs is often constrained by significant evaluation and implementation challenges in rural contexts (Buttenheim *et al.*, 2011).

Most studies on nutritional policy in Indonesia predominantly focus on the program's impact on stunting reduction or children's nutritional status. However, research specifically examining the financial governance of nutritional programs at the operational implementation unit level remains relatively limited. In reality, the effectiveness of public policy is determined not only by its design at the central government level but also by how such policies are translated, managed, and accounted for at the implementation stage. Within the regional implementation structure, the Nutritional Fulfillment Service Unit (SPPG) serves as the "spearhead" of both execution and fund management at the operational level. The SPPG directly manages fund disbursements and utilization, conducts food procurement based on at-cost principles, ensures compliance with nutritional standards as mandated by the National Nutrition Agency (BGN) Technical Guidelines, and prepares accountability reports in the form of invoices, receipts, and distribution documentation.

Given this authority, the SPPG represents a critical nexus that determines whether public funds are effectively converted into targeted nutritional services. In other words, the success of the MBG program does not rely solely on macro-level policies but is significantly dictated by the quality of micro-governance at the SPPG level. In this context, transparency and accountability become fundamental prerequisites. Transparency is not merely about information disclosure; it encompasses clarity in fund disbursement flows, alignment between budget planning and realization, and the availability of auditable documentation. When transparency functions optimally, program legitimacy increases, and the risk of irregularities can be minimized. This research is grounded in the assumption that an implementation gap exists between the normative design of the Free Nutritious Meal Program (MBG) policy and its practical execution in the field. Although the BGN Technical Guidelines provide detailed operational standards, the actual implementation process is often shaped by various contextual factors at the operational level. These factors include limitations in administrative capacity, logistical challenges particularly in rural areas, coordination dynamics among stakeholders, and the need for systemic adaptation during the early stages of program implementation. Therefore, examining this implementation gap is important to understand how policy objectives are translated into practice and to identify the factors that may support or hinder the effective delivery of the MBG Program.

This underscores the relevance of Street-Level Bureaucracy theory, which posits that the discretion and adaptive capacity of field implementers are decisive factors in the success of public service delivery, especially when navigating resource-constrained environments (Tummers & Bekkers, 2014). In the Indonesian context, research at Puskesmas Karang Rejo, Balikpapan, demonstrates that limited competent human resources and the absence of clear standard operating procedures force frontline workers to interpret and implement policies through complex social interactions at the grassroots level (Murlianti & Mulyani, 2026). This epistemic gap between central policy logic and local understanding creates a dynamic where field-level adaptation becomes the primary mechanism for program survival.

The SPPG Gampong Muko Dayah, located in Bandar Dua District, Pidie Jaya Regency, was selected as the research locus because it represents an operational unit functioning within a rural context characterized by developing facilities and tangible distribution challenges. These conditions provide a relevant empirical space to examine how at-cost principles, compliance with BGN guidelines, and transparency practices are applied within a dynamic operational environment. Furthermore, the perspectives of SPPG Program Managers serve as a strategic data source, as they operate at the nexus of daily technical and administrative decision-making. Their experience in managing fund disbursements, controlling actual costs, and preparing financial accountability reports reflects the factual functioning of the policy system. This study aims not only to understand program managers' perceptions of the effectiveness of MBG fund management at the operational level but also to contribute to the development of public governance studies within the nutrition sector. By positioning the SPPG as the unit of analysis, this study enriches the literature on cost-based policy implementation and public fund management practices at the grassroots level.

2 | BACKGROUND THEORY

2.1 Managerial Perception in Public Organizations

Fundamentally, perception within the realm of public administration is not merely a cognitive step in data acquisition; it serves as a personal filter that influences how an individual evaluates the utility of a system (Nurarafah *et al.*, 2025). The way employees perceive policies such as the implementation of a merit system or new regulations reflects the extent to which these policies are deemed to provide fairness and transparency within their workplace. At the practical level, the perspectives of frontline implementers (street-level bureaucrats) reflect their daily work experiences. (Paster, 2023) emphasizes that bureaucrats' perceptions of administrative burden significantly influence the success of policy

implementation at the foundational level; if the prevailing view is that a policy is overly burdensome, it may lead to subtle forms of resistance. This dynamic underscores the core of Street-Level Bureaucracy (SLB) theory. As bureaucrats at the operational level, SPPG managers act as de facto policymakers who must navigate the gap between rigid central regulations and fluid field realities. (Tummers & Bekkers, 2014) argue that the effectiveness of public service delivery in such environments is heavily dictated by 'discretion' the autonomy of implementers to make decisions when faced with resource constraints or administrative ambiguity. This discretion serves as a vital coping mechanism to maintain program stability during fund delays. Furthermore, providing a degree of discretion fosters willingness to implement as it allows managers to adapt national mandates into meaningful local outcomes, ensuring the program does not stall due to bureaucratic bottlenecks. Several critical elements significantly shape the perspectives of policy managers.

- 1) **Regulatory Clarity:** Ambiguity in technical guidelines is frequently interpreted as a legal threat. (Syifa *et al.*, 2025) state that regulatory clarity is directly linked to motivation in public service; unclear regulations create a sense of uncertainty that hinders the decision-making process.
- 2) **Financing Mechanisms:** Complex procedures in budget disbursement are often perceived as major operational bottlenecks. (Hidayat *et al.*, 2025) note that the digitalization of financial systems without ease of access can create the perception that the system obstructs budget absorption.
- 3) **Administrative Burden:** Redundancy in reporting creates mental pressure for managers. Based on the findings of (Houtgraaf & Borst, 2025), a sustained high administrative burden generates a negative perception of bureaucratic effectiveness and diminishes employee engagement.
- 4) **Resource Support:** The availability of facilities and adequate human resources form the basis for perceptions of success. (Croci *et al.*, 2023) assert that sufficient facility support fosters a positive perception that a policy is realistic and feasible to implement.

2.2 Effectiveness of Public Fund Management

Effectiveness refers to the extent to which an organization succeeds in achieving its predetermined goals or objectives. It is concerned with the final results (doing the right things), whereas efficiency focuses on the process and the optimal management of resources (doing things the right way). Effectiveness is measured based on the tangible impact generated by a policy on the program's target population. According to research by (Vientiany *et al.*, 2025), effectiveness in the public sector is evaluated not merely by the volume of budget utilized, but by how well the program's outcomes fulfill the actual needs of the community. The primary distinction from efficiency lies in its focus; effectiveness emphasizes the precision in reaching targets, even if it requires more flexible resource management.

Fund management is considered successful if every expenditure drives the organization toward its performance targets without procedural bottlenecks. A sound financial system—one that is transparent and accountable—serves as a vital foundation for the smooth execution of programs in the field. (Zulaika *et al.*, 2025) assert that budgetary accountability is a cornerstone of effective governance, fundamentally requiring that public financial management be accountably and transparently presented to the public and oversight bodies. This accountability aspect is multidimensional, encompassing financial, performance, and administrative accountability. Studies by (Dinanti *et al.*, 2025; Yulisfan, 2023) demonstrate that the alignment between financial administrative systems and operational field requirements is a key factor in achieving effectiveness. If the financial system is overly rigid, program continuity will be compromised, causing the effectiveness of public fund management to decline significantly.

In the context of global nutrition initiatives, the depth of fund management effectiveness is often measured by the synergy between central financing strategies and local operational autonomy. As highlighted in the National School Feeding Programme Financing Strategy (Republic of Rwanda, 2023), sustainable fund management requires a robust cost-sharing regime and clear resource mobilization frameworks to prevent liquidity crises at the school level. This aligns with the challenge of dual accountability, where managers must remain administratively compliant with central audits while fulfilling their moral and performance obligations to the beneficiaries. Research on financial oversight suggests that loose arrangements between administrative heads and oversight bodies often lead to mismanagement, emphasizing the need for structured yet flexible financial mechanisms that hold implementers wholly accountable without stifling operational vitality (Dwangu & Mahlangu, 2021).

Success in public fund management can be measured through various critical indicators that ensure the continuity of field programs. According to (Fatimah, 2021), a primary indicator is the timeliness of fund disbursement, as even minor delays can disrupt the entire operational process of a policy. Furthermore, (Wardani & Hasibuan, 2024) emphasize that the alignment of fund utilization with predetermined budget plans serves as an accountability parameter that determines whether program objectives remain on track. From a technical perspective, effectiveness is characterized by operational smoothness without significant disruptions, particularly in the procurement of essential goods such as food supplies. (Nugroho *et al.*, 2025) state that this is highly dependent on the financial system's ability to address urgent field requirements. Finally, the accuracy and completeness of administrative reports serve as the ultimate indicator, ensuring that the overall fund management process is not only physically successful but also compliant with prevailing legal standards (Diana *et al.*, 2023).

2.3 Transparency and Public Accountability

Public accountability is the obligation of every fund manager to explain how funds are acquired, allocated, and utilized to the mandating parties. (Leo, 2022) posits that this mechanism is divided into two primary aspects: vertical accountability, directed toward superiors or the central government as a form of bureaucratic compliance, and horizontal accountability, directed toward the public as the ultimate holders of sovereignty. In modern public administration, accountability is not merely an administrative responsibility but also a tool to ensure that every expenditure is legally and functionally justifiable in the public interest.

Budgetary transparency requires information disclosure that allows external parties to access and track fund utilization in detail. According to a study by (Agustini, 2025), this transparency must be supported by the availability of valid accountability documents, such as invoices, receipts, and official reports organized within an auditable system. Furthermore, (Diana *et al.*, 2023) state that the availability of data verifiable by both external and internal auditors ensures that the financial system is not only transparent on paper but also possesses a solid audit trail to prevent irregularities or poor financial practices within the public sector.

The at-cost principle is a financing method focusing on original costs, where public funds are only disbursed and reimbursed according to the actual amounts paid based on legitimate transaction evidence. According to (Joiner *et al.*, 2015; Nurarafah *et al.*, 2025), implementing this method is more effective in preventing waste compared to the lump-sum system, as it mandates implementers to provide physical proof of expenditure aligned with valid market prices. However, the application of this principle presents significant administrative challenges, as it requires high precision in recording even the smallest expenditures and necessitates a well-organized document management system to avoid rejection during the financial verification process.

2.4 Implementation of the MBG Program at the Operational Level (SPPG)

The implementation of public policy at the practical level often reveals a discrepancy between idealized central planning and field realities. Based on research by (Leo, 2022), this phenomenon positions street-level bureaucrats as pivotal individuals whose roles are vital in determining program success through the discretionary actions they apply. In the context of the MBG program, managers' perceptions regarding the complexity of central regulations significantly influence their methods for executing the program regionally. If implementers perceive central policies as overly rigid and poorly adapted to local conditions, the effectiveness of fund management is jeopardized due to a lack of alignment between formal procedures and the actual needs of the local community.

The Nutritional Program Service Unit (SPPG) holds a critical responsibility in managing the disbursement and utilization of operational funds, including the procurement of food supplies based on cost-price principles (Pentunjuk Teknik Pemilihan Mitra/Yayasaan Dalam Pengelolaan SPPG Pada Program Makan Bergizi Gratis, 2024). In 2024, the role of the SPPG is essential in maintaining the effectiveness of fund management; they must ensure that every transaction complies with the Technical Guidelines (Juknis) while remaining sensitive to actual market prices. SPPG managers' views on the ease of reporting systems and the clarity of these guidelines affect the efficiency of preparing accountability reports. In this situation, the SPPG's ability to convert funds into high-quality nutrition depends heavily on their commitment to applying actual-cost principles without being hindered by intricate bureaucratic complexities.

Challenges at the operational level include administrative hurdles, delays in fund distribution, and regional socio-geographic variations. According to a study by (Houtgraaf & Borst, 2025), unnecessary administrative burdens and delays in operational fund disbursements can negatively skew managers' perceptions of the system, ultimately diminishing their work motivation. The implementation gap is further complicated by what is known as the epistemic gap the misalignment between central policy logic and local understanding. As seen in similar stunting interventions in Indonesia, the absence of clear Standard Operating Procedures (SOPs) often forces frontline health and nutrition workers to rely on social interactions and informal adaptations to bridge the divide between technical mandates and community realities (Murlianti & Mulyani, 2026). In this regard, the World Bank suggests that the success of such programs is less about the volume of the budget and more about the robustness of the implementation system in rural, resource-scarce contexts (Buttenheim *et al.*, 2011).

In remote or hard-to-reach areas, these issues become more pronounced as fluctuating food commodity prices often conflict with rigid fund disbursement regulations. This directly impacts the decline in fund management effectiveness, where managers are forced to face a difficult choice between following slow administrative procedures or meeting the nutritional needs of target groups in a timely manner amidst rapidly changing field conditions.

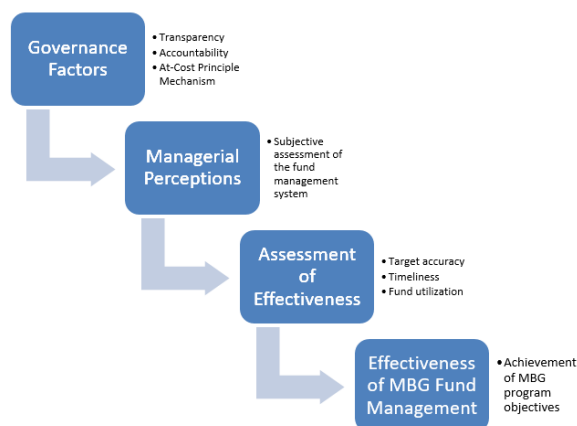


Figure 1. Conceptual Framework

3 | METHOD

This study employs a qualitative approach with a descriptive method. The research focus is to explore perceptions, mechanisms, challenges, and strategies in managing the Free Nutritious Meal (MBG) Program funds at the Nutritional Program Service Unit (SPPG) Muko Dayah, Bandar Dua, Pidie Jaya. This approach was selected to gain a profound understanding of financial governance phenomena from the perspective of field implementers. The selection of a qualitative design is justified by the need to capture the human element in policy implementation; specifically, how street-level bureaucrats exercise discretion and interpret complex financial mandates in a way that quantitative data cannot capture. Data sources were determined using purposive sampling, selecting informants deemed to have the most comprehensive understanding of fund management. Three informants were involved in this study: the Head of the SPPG, the accounting staff, and the Foundation's Person in Charge (PIC), all of whom are directly involved in the realization of plans and daily financial accountability.

Data were collected using three primary techniques: in-depth interviews, observation, and documentation. In-depth interviews were conducted to explore informants' perspectives based on the theory of program effectiveness proposed by Rahmah *et al.* (2025), which includes indicators such as program understanding, target accuracy, timeliness, and tangible impact. Observation was carried out by directly examining operational activities and logistical mechanisms at SPPG Muko Dayah. Meanwhile, documentation was used to collect financial reports, budget plans (RAB), and other relevant administrative archives. During the data collection process, the researcher encountered several field challenges, particularly bureaucratic silence related to sensitive financial issues and the limited availability of informants due to the high intensity of activities during the initial launch of the program. These challenges were addressed through long-term engagement and trust-building efforts to ensure the authenticity and reliability of the information obtained.

The primary rationale for this method is to ensure that information obtained from in-depth interviews and documents regarding the MBG program management can be clearly delineated to remain aligned with success indicators. These are then mapped through a triangulation matrix to evaluate consistency patterns among respondents. This strategy allows the researcher to precisely identify implementation gaps and generate credible conclusions based on field validity. Theoretically, this method refers to the qualitative analysis principles developed by (Miles *et al.*, 2014), which emphasize that data analysis is not a separate stage but an integral part of the data collection process to deepen research findings.

The data analysis process follows the Miles interactive model (Miles *et al.*, 2014), encompassing three simultaneous stages.

- 1) **Data Reduction:** The researcher simplifies and categorizes data from in-depth interviews and documents (such as budget plans, technical guidelines, and invoices). Data irrelevant to the MBG fund management effectiveness indicators are discarded, while crucial data are coded based on clusters of program understanding, target accuracy, and administrative capacity;
- 2) **Data Display:** The reduced data are presented in a Triangulation Matrix. This display aims to map the relationships between phenomena and identify patterns of data consistency. Through this matrix, the researcher assesses whether the information is convergent (aligned), complementary, or divergent (differing perspectives) across data sources (Husnullail *et al.*, 2024);
- 3) **Conclusion Drawing:** The researcher derives meaning from the patterns emerging in the triangulation matrix. To ensure the trustworthiness (validity and reliability) of these conclusions, the study employs Source

Triangulation by verifying accounts across the three categories of informants and Methodological Triangulation by cross-checking interview data against financial archives. This rigorous process is essential to eliminate individual bias and ensure that the findings reflect a systemic reality rather than an anecdotal one (Noble & Smith, 2015).

4 | RESULTS AND DISCUSSION

4.1 Results

This section presents the research findings on program managers' perceptions of the effectiveness of fund management in the Free Nutritious Meal Program (MBG) at SPPG Muko Dayah. The data were obtained through in-depth interviews with the Head of SPPG, accounting staff, and foundation representatives. These findings were then analyzed using source triangulation by integrating interview results with official documents, including proposals, invoices, Budget Plans (RAB), and provisions outlined in the Technical Guidelines of the National Nutrition Agency (BGN). Triangulation was applied to examine the consistency, complementarity, and potential differences among the various data sources (Husnullail *et al.*, 2024). Through this approach, the effectiveness of fund management is understood not only from an administrative perspective but also from the direct experiences and evaluations of program implementers at the operational level. The research findings are organized based on several key indicators of fund management effectiveness, namely program understanding, target accuracy, timeliness of fund disbursement, oversight and accountability, perceived tangible impact, and the administrative capacity of program managers. Each indicator was analyzed using a triangulation matrix to assess the alignment between informants' perceptions and documentary evidence.

Table 1. Data Triangulation: Program Understanding

Indicator	Head of SPPG	Accounting Staff	Foundation	Documents	Triangulation Result	Interpretation
Understanding of Program Objectives	Improving nutrition, reducing stunting, and supporting "Golden Indonesia 2045."	Understanding the at-cost system and fund management mechanisms.	Referencing the BGN Technical Guidelines.	Decree of the Head of BGN, MBG Proposals	Convergent	All sources demonstrate a consistent understanding of the program's objectives and regulatory foundations.

Source: Primary data from interviews and documentation, processed by the author (2026).

Based on the triangulation results, the understanding of the program's objectives and regulatory foundations demonstrates a convergent pattern. The Head of the SPPG perceives the program as an effort to improve nutrition and reduce stunting in support of long-term development visions. The accounting staff emphasizes an understanding of the at-cost system and fund management mechanisms, while the foundation representatives refer to the provisions within the BGN Technical Guidelines. Official documents, such as the Decree (SK) and program proposals, further reinforce this alignment. These findings indicate that all sources possess a consistent understanding of the program's objectives and regulatory framework. This shared perception serves as a vital foundation for program execution at the operational level.

Table 2. Data Triangulation on Target Accuracy

Indicator	Head of SPPG	Accounting Staff	Foundation	Documents	Triangulation Result	Interpretation
Target identification	Refers to Technical Guidelines (Juknis) 401.1 of 2026.	Manages the budget according to the number of recipients.	Involved in beneficiary data verification.	Proposal specifies 3,513 recipients.	Convergent & Complementary	Targets align with regulations, with situational adjustments (e.g., during floods).
Target mismatch / discrepancy	Once reallocated portions	Adjusting budget realization.	Supporting situational reallocations.	Not in conflict with the	Complementary	Field adaptation demonstrates management flexibility.

during a Technical
flood event. Guidelines.

Source: Primary data from interviews and documentation, processed by the author (2026).

Triangulation results regarding target accuracy demonstrate a convergent-complementary pattern. Target identification refers to the prevailing technical guidelines (Juknis) and the number of recipients specified in the proposal. The Head of the SPPG, the accounting staff, and the foundation exhibit consistency in their understanding of the target-setting mechanism. However, situational adjustments occurred during emergency conditions, such as floods, where portions were reallocated without violating existing regulations. These adjustments were supported by all informants and did not conflict with the regulatory documents. Overall, these findings indicate that while target identification adheres to the rules, it remains adaptive to field conditions.

Table 3. Data Triangulation: Timeliness of Fund Disbursement

Indicator	Head of SPPG	Accounting Staff	Foundation	Documents	Triangulation Result	Interpretation
Timeliness of fund disbursement	No distribution obstacles encountered.	Disbursement is not always on time.	Funds do not always disburse according to schedule.	Operations remain ongoing.	Divergent	Administratively inconsistent, yet program operations continue to function.
Impact of delays	Does not hinder distribution.	Occasionally utilizing internal mechanisms.	Internal coordination is conducted	Distribution remains stable.	Complementary	Effectiveness is maintained through adaptive strategies.

Source: Primary data from interviews and documentation, processed by the author (2026).

Regarding the timeliness of fund disbursement, a divergent pattern was identified at the administrative level. The accounting staff and foundation representatives stated that fund disbursements are not always punctual, whereas the Head of the SPPG reported that food distribution continued without obstacles. Despite these disbursement delays, program operations remained functional through internal mechanisms and coordination. This indicates a discrepancy in perspectives between administrative and operational aspects; however, in practice, program distribution persists. The divergence in timeliness highlights a critical administrative-operational gap. The delay in disbursement forces the SPPG to operate under a high-pressure environment where the food supply chain must remain uninterrupted despite the lack of immediate liquidity. The internal coordination mechanism, involving a trust-based credit system with local vendors and temporary foundation support, serves as the primary buffer. This resilience demonstrates that effectiveness is not merely a product of timely funding but is heavily contingent on the social capital and coordination agility within the service unit (Peeters & Campos, 2023).

Table 4. Data Triangulation: Oversight and Accountability

Indicator	Head of SPPG	Accounting Staff	Foundation	Documents	Triangulation Result	Interpretation
Periodic evaluation	Evaluations conducted every two weeks.	Routine recaps and reporting.	Budgetary control and data matching.	Invoices and Budget Plans (RAB) available.	Convergent	The oversight system functions systematically.
Recording system	Routine recording/bookkeeping.	At-cost system and reporting.	Internal monitoring.	Proposals and reports.	Convergent	Transparency and accountability are maintained.

Source: Primary data from interviews and documentation, processed by the author (2026).

Triangulation results regarding oversight and accountability demonstrate a convergent pattern. Evaluations are conducted periodically, accompanied by routine recapitulation and budgetary control. Supporting documents, such as invoices and Budget Plans (RAB), are available as evidence of accountability. Furthermore, the financial recording system operates routinely, adhering to at-cost principles and internal monitoring. The alignment between informant statements and documentary evidence indicates that the oversight and recording systems have been implemented systematically.

These findings illustrate that transparency and accountability practices are actively pursued in fund management at the operational level.

Table 5. Data Triangulation: Perceived Tangible Impact

Indicator	Head of SPPG	Accounting Staff	Foundation	Documents	Triangulation Result	Interpretation
Improvement in nutrition/health	Observed increase in student focus and energy.	Budget spent 100% on high-quality food items.	Positive feedback from parents and teachers.	Daily Menu Logs (Nutritional balance)	Convergent	The program is perceived to have a direct positive impact on beneficiary well-being.
Economic impact	Local suppliers are prioritized for ingredients.	Transactions involve local vendors/SMEs.	Strengthening of local community economy.	Invoices from local suppliers	Complementary	The program provides secondary benefits to the local economy through food procurement.

Source: Primary data from interviews and documentation, processed by the author (2026).

Triangulation results regarding perceived tangible impact demonstrate a convergent and complementary pattern. The Head of the SPPG observed an increase in students' vitality and focus as a direct impact of providing nutritious meals. From the accounting perspective, budget utilization is ensured to be fully absorbed for the procurement of high-quality food ingredients meeting established standards. Foundation representatives also noted positive feedback from parents, which is reinforced by daily menu logs documenting nutritional balance. Beyond health impacts, a complementary pattern was identified regarding the economic impact, where financial reports and invoices indicate that the procurement of raw materials involves local vendors and SMEs. These findings suggest that the MBG program not only delivers health benefits to the beneficiaries but also generates a multiplier effect for the local economy surrounding SPPG Muko Dayah.

Table 6. Data Triangulation: Administrative Capacity

Indicator	Head of SPPG	Accounting Staff	Foundation	Documents	Triangulation Result	Interpretation
Periodic reporting	Not yet formally structured.	Monthly reports are not yet available.	Still in the adjustment phase.	Only invoices and receipts are available.	Complementary	Early operational phase; administrative systems are currently developing.
Compliance with Technical Guidelines	Adhering to BGN Technical Guidelines.	At-cost system aligns with SOPs.	Disbursement follows procedures.	Invoices match transactions.	Convergent	Procedural compliance is already in place.

Source: Primary data from interviews and documentation, processed by the author (2026).

Triangulation results regarding administrative capacity demonstrate a complementary pattern. Formal periodic reports have not yet been fully structured and remain in an adjustment phase. Available documentation consists primarily of transaction invoices and receipts. Nevertheless, regarding compliance with technical guidelines and procedures, all informants show alignment with prevailing regulations. The at-cost system has been implemented, and fund disbursements follow established procedures. These findings indicate that while the administrative capacity of the SPPG is still in a developmental stage, procedural compliance is already functional.



Figure 2. The Adaptive Governance Framework: Navigating Administrative Constraints in SPPG Muko Dayah
Source: Processed by Author (2026)

Figure 2 illustrates the operational reality at SPPG Muko Dayah, where administrative delays do not necessarily lead to program failure. This framework demonstrates how Administrative Constraints, specifically in fund disbursement, are mitigated through Strategic Field Adaptations. By employing policy improvisation a concept highlighted by (Peeters & Campos, 2023) as a common characteristic in weak institutional contexts the managers utilize internal coordination and informal trust-based credit with local vendors. This adaptive capacity ensures Effective Program Delivery, maintaining a 100% distribution rate and sustaining the local economic multiplier effect. This process effectively absorbs the institutional pressure from the central level, ensuring that the primary goal of nutritional improvement remains uncompromised.

4.2 Discussion

Research findings indicate that the effectiveness of the Free Nutritious Meal (MBG) Program fund management at SPPG Muko Dayah is perceived relatively positively by managers, despite existing dynamics in certain administrative aspects. In general, triangulation results reveal a convergent pattern regarding program understanding, target accuracy, and oversight and accountability, while a divergent pattern emerges in the timeliness of fund disbursement.

1) Program Understanding and the Foundation of Implementation

The convergence in program objective understanding demonstrates that implementers share a consistent perception of policy direction and its regulatory foundations. In the perspective of policy implementation, clarity of goals and consistency in implementer understanding are vital factors in determining success. Edward III emphasizes that communication and policy clarity are key variables in successful public policy implementation. This aligns with (Dewi, 2019), who asserts that implementation effectiveness depends heavily on how bureaucratic structures translate policy goals into technical actions without information distortion. The shared understanding among the Head of SPPG, accounting staff, the foundation, and official documents indicates no interpretative gap in policy design. This strengthens the implementation foundation as implementers understand not only the substantive goals (nutritional improvement) but also administrative mechanisms such as the at-cost system.

2) Target Accuracy and Field Adaptation

The convergent-complementary findings on target accuracy indicate that implementation adheres to regulations while remaining adaptive to situational conditions, such as flood disasters. The adaptations made by SPPG Muko Dayah in facing operational hurdles reflect Lipsky's Street-Level Bureaucracy theory, where field officers utilize their discretion to ensure policy objectives are met despite limitations (Hupe & Hill, 2007). As explained by (Mandario & Pratono, 2023), this discretion is not a deviation but rather an adaptive mechanism to ensure national policies remain relevant to local dynamics. The adaptations performed by the SPPG do not conflict with technical guidelines; thus, they are understood as a form of responsive capacity rather than non-compliance. This suggests that effectiveness does not always imply rigid adherence to rules but also the ability to adapt within regulatory boundaries.

3) Timeliness of Fund Disbursement and Administrative Dynamics

Regarding fund disbursement, an administrative divergence was identified. While accounting staff and the foundation acknowledged that disbursements are not always punctual, the Head of the SPPG maintained that food distribution proceeded without obstacles due to internal mechanisms. In the context of public financial management, timeliness is a critical indicator. However, these findings show that operational effectiveness can be maintained despite administrative asynchrony, provided there is an adaptive managerial strategy. Public sector financial management research indicates that managers' capacity to handle cash flow is essential for program continuity. According to (Rahmadhani & Cahyawati, 2026) managerial flexibility in overcoming liquidity constraints (such as bridging-fund mechanisms) represents a form of responsiveness in public finance to ensure public services are not halted by bureaucratic bottlenecks. This suggests that the perception of effectiveness is influenced by operational experience rather than mere procedural precision.

- 4) **Oversight and Accountability as Pillars of Governance**
Convergence in oversight and recording aspects indicates that the internal control system is functionally operational. Periodic evaluations, the availability of invoices, and at-cost-based recording demonstrate efforts to maintain transparency and accountability. From a good governance perspective, these are primary principles in managing public funds. The availability of documents and functioning reporting mechanisms show that governance at the operational level is moving toward accountable practices. These findings reinforce that fund management effectiveness is measured not only by distribution flow but also by administrative order and budgetary control. (Sofa *et al.*, 2025) underscore that internal audits and the availability of transaction evidence (invoices) are the primary foundations for creating a verifiable accountability system, which ultimately enhances public trust in government programs.
- 5) **Perceived Tangible Impact and Multiplier Effects**
The convergent and complementary patterns in perceived tangible impact indicate that the program has successfully delivered substantive benefits beyond mere administrative fulfillment. The improvement in students' focus and vitality, as observed by the Head of SPPG, serves as a primary indicator of the program's success in achieving its nutritional goals. Furthermore, the findings highlight a significant economic dimension, where the procurement of food materials involves local vendors and SMEs. However, the effectiveness of this multiplier effect is challenged by the rural infrastructure of Pidie Jaya. Limited logistical access increases procurement costs and complicates the delivery of perishable ingredients. As noted by (Chaves *et al.*, 2023), school feeding programs in remote areas are highly sensitive to local market fluctuations. In Muko Dayah, the reliance on local SMEs is not just an economic choice but a strategic adaptation to overcome logistical barriers, ensuring that the nutritional chain remains intact despite geographic isolation. In the framework of regional development, this reflects the "multiplier effect" of public spending, where government programs stimulate local economic activity. As noted by (Kartika, 2019; Yusuf *et al.*, 2024), effective social programs are those that can harmonize health outcomes with local economic empowerment, creating a sustainable ecosystem for community welfare.
- 6) **Administrative Capacity and the Consolidation Phase**
Although compliance with technical guidelines is established, formal administrative capacity, such as periodic reporting, remains in a developmental stage. This indicates that the SPPG institution is still in an early consolidation phase. In public administration studies, strengthening institutional capacity often requires time, especially for new national-scale programs. The administrative adjustment phase is a natural process in the policy implementation cycle. Research by (Kim *et al.*, 2026) notes that administrative capacity is evolutionary; organizations require a 'learning by doing' phase to reach maturity in precise periodic reporting systems. These findings show that effectiveness at SPPG Muko Dayah is dynamic: operationally stable but administratively evolving.
Overall, this study illustrates that the effectiveness of MBG fund management at the operational level is determined not only by procedural accuracy but also by the adaptive capacity of managers, consistency in program understanding, and a functioning internal oversight system. Managerial perceptions serve as a vital reflection of how national policies are translated into local practice. Consequently, program success depends not only on central policy design but also on the quality of governance at the front-line point of implementation.

5 | CONCLUSIONS AND FUTURE WORK

This study finds that the management of Free Nutritious Meal (MBG) program funds at SPPG Muko Dayah, Pidie Jaya, is perceived positively by its managers. This is evident from the alignment of their understanding regarding national strategic objectives in support of the Golden Indonesia 2045 vision. Key findings indicate a robust consensus concerning regulations, where all informants ranging from the Head of the SPPG to the accounting staff hold consistent views on the at-cost system mechanism and compliance with the National Nutrition Agency (BGN) Technical Guidelines. In terms of implementation, the program has covered 3,513 recipients as specified in the proposal documents; however, managers demonstrated adaptive capacity through field discretion, such as reallocating portions during flood disasters. This underscores that effectiveness is determined not only by rigid adherence to rules but also by responsiveness to local conditions. Although administrative challenges exist, specifically in the form of fund disbursement delays identified by the accounting staff and the foundation, the stability of nutritional distribution remained intact through internal coordination mechanisms and independent managerial strategies. This suggests that operational effectiveness can overcome bureaucratic hurdles when there is a strong commitment to micro-management at the implementing unit level. Oversight and accountability have been effectively executed through bi-weekly evaluations and the availability of valid supporting documents, such as invoices and Budget Plans (RAB), reflecting a serious commitment to maintaining transparency in public fund management.

To improve future program management, this study offers several specific policy recommendations. First,

there is a need to reform the fund disbursement mechanism by introducing a bridging fund or a decentralized revolving fund system at the local level. This would ensure that operational activities remain responsive and are not disrupted by central administrative delays. Second, to address the early-stage administrative capacity, the development of a simplified, integrated digital reporting system is essential. This would transition the current learning-by-experience process into a more structured and efficient reporting framework. Finally, formalizing Standard Operating Procedures (SOPs) for field discretion during emergencies such as natural disasters would provide better legal and operational certainty for frontline managers. Theoretically, this research enriches the discourse in public administration by confirming the significance of Street-Level Bureaucracy theory, where the success of national policies heavily depends on the adaptive ability of grassroots implementers to translate regulations into concrete actions. However, practically, it is acknowledged that administrative capacity at the SPPG is still in an early consolidation phase or a "learning-by-experience" stage, as formal periodic reports have not yet been systematically structured. For future research, there is a significant opportunity to conduct longitudinal studies to monitor the development of administrative systems after the transition phase ends and to explore the integration of coordinated digital reporting systems to mitigate future liquidity constraints.

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