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# Reframing Public Sector Accounting through Digital Nutrition Programs: Evidence from the Rapor MBG

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**A B S T R A C T**

**Main Purpose** - This study examines how the Rapor MBG platform reshapes accountability within Indonesia's Free Nutritious Meal Program**.**
**Method** - Using a qualitative case study at the Manggala Kitchen in South Sulawesi, data were gathered through application observations, document analysis, and interviews. Informants comprised fifteen stakeholders, including regional coordinators, financial verifiers, school coordinators, and grassroots kitchen managers.
**Main Findings** - The findings reveal that accountability is heavily driven by rigid metrics, specifically automated budget-caps, midnight photo-upload deadlines, and fixed cost-per-portion calculations. Although this standardizes central audit readiness, fieldwork shows it forces local operators to artificially adjust manual vendor invoices and lower food quality to prevent automated funding freezes. Consequently, the system creates a symbolic dashboard that successfully satisfies bureaucratic oversight but systematically marginalizes qualitative nutritional outcomes and local operational flexibility.
**Theory and Practical Implications** - This study proves that digital accounting infrastructures act as constitutive forces that dictate organizational behavior rather than serving as neutral reporting tools. Practically, system designers must replace rigid drop-down menus with dynamic local pricing matrices and integrate digital beneficiary feedback loops to protect operational survival.
**Novelty** - Unlike prior studies focusing on general policy effectiveness, this research uniquely uncovers how digital accounting software actively constructs and constrains micro-level accountability realities.

**Keywords:** digital accountability, public nutrition program, public sector accounting, rapor MBG system

## 1. INTRODUCTION

The digital transformation of public sector organizations has substantially reshaped the way governments manage accountability, transparency, and public service delivery. In recent years, digital accounting systems have evolved beyond their traditional role as administrative tools and increasingly function as mechanisms that structure organizational control and accountability relationships (Moll & Yigitbasioglu, 2019) Contemporary public sector reforms also emphasize the importance of transparency, ethical responsibility, and public value creation, requiring accounting systems to support not only financial stewardship but also broader social accountability (Bovens et al., 2021; Power, 2021; Roberts & Mahoney, 2022; Steccolini et al., 2023). As digital technologies become more deeply embedded in government operations, they increasingly influence how information is generated, monitored, and communicated, thereby affecting organizational behavior and decision-making processes (Young & Williams, 2020). However, existing studies have primarily examined digital accounting within relatively established public organizations, leaving limited understanding of its role in newly developed and operationally complex social welfare programs.

Indonesia's Free Nutritious Meal Program (MBG) represents one of the largest contemporary public welfare initiatives requiring extensive accounting and accountability mechanisms. Designed to reach more than 82 million beneficiaries, including school-aged children and pregnant women, the program operates through a decentralized governance structure involving the National Nutrition Agency, regional governments, and numerous local implementation units. The scale and complexity of the program create significant challenges related to procurement, budgeting, expenditure control, and financial reporting. Similar initiatives in many countries have demonstrated that large-scale nutrition programs require robust governance arrangements and effective accountability systems to minimize operational risks and ensure sustainable service delivery (Askar et al., 2024). To address these challenges, Indonesia introduced the Rapor MBG system, a digital platform that integrates budget monitoring, expenditure recording, procurement documentation, and reporting activities into a unified operational framework (BGN, 2025).

The increasing adoption of digital accounting systems has generated growing interest among public sector accounting scholars. Previous studies suggest that digital platforms can strengthen accountability, improve managerial coordination, and enhance transparency through standardized reporting and integrated information systems (Guthrie et al., 2020; Manes-Rossi et al., 2020). Furthermore, digital technologies have been associated with new forms of algorithmic and predictive accountability that influence administrative practices and decision-making processes (Busuioc & Lodge, 2022; Schillemans & Busuioc, 2023). Nevertheless, research on public nutrition programs has largely concentrated on governance structures and policy effectiveness rather than on the accounting infrastructures that support everyday operational activities (Amirudin & Hermawan, 2026). Consequently, limited

attention has been given to understanding how digital accounting systems shape accountability practices within decentralized social welfare programs.

This limitation reveals several important research gaps. First, most public sector accounting studies focus on mature bureaucratic settings, while evidence from newly established and highly decentralized public welfare programs remains scarce. Second, existing studies on nutrition programs predominantly examine policy implementation and governance outcomes, with insufficient attention to the accounting mechanisms embedded within program operations ((Amelia et al., 2024; Amirudin & Hermawan, 2026; Bach et al., 2020; Galloway, 2017; Martin & Swindle, 2020; Reynilda & Renal, 2025). Third, although digital accounting systems are widely recognized for improving transparency and reporting quality, they are still commonly viewed as technical instruments rather than institutional infrastructures that actively shape organizational control and accountability relationships (Daway et al., 2025; Handayani & Natalia, 2025; Lestari, 2025; Mathan et al., 2025; Prasetianingrum & Sonjaya, 2024; Moll & Yigitbasioglu, 2019). Addressing these gaps is important for understanding how digital accounting contributes to the governance and sustainability of large-scale public sector initiatives.

Based on these considerations, this study aims to examine how the Rapor MBG system reshapes accountability practices within Indonesia's Free Nutritious Meal Program and how digital accounting systems influence the construction of accountability in the public sector. To address this issue, the study adopts a qualitative case study approach that investigates the institutional deployment of the Rapor MBG system within the decentralized governance structure of the MBG program. By conceptualizing digital accounting systems as active institutional infrastructures rather than merely reporting tools, this study contributes to the development of public sector accounting literature and extends current understanding of accountability practices in large-scale social welfare programs. Specifically, this study investigates how the Rapor MBG system is integrated into the governance structure of the MBG program and how it shapes accountability relationships and operational control among bureaucratic and non-bureaucratic actors at the grassroots level.

## 2. RESEARCH METHODS

This study employs an interpretive qualitative case study design to examine how the Rapor MBG system shapes accountability practices within Indonesia's Free Nutritious Meal Program. Rather than treating the digital accounting platform as a neutral reporting instrument, this study views the system as an active infrastructure that constructs, organizes, and reshapes accountability relations in practice. The case was bounded within the governance network of the MBG program in Manggala's Kitchen, Makassar City, South Sulawesi, enabling an in-depth exploration of administrative routines, digital reporting practices, operational constraints, and interactions among actors involved in program implementation.

Informants were selected using purposive sampling based on their direct involvement in the Rapor MBG reporting ecosystem. The selection covered three institutional levels to capture the layered structure of accountability in the program. At the macro level, informants included officials responsible for policy oversight, budget alignment, and system-based monitoring. At the meso level, informants consisted of program coordinators, financial verifiers, and logistics supervisors involved in data validation, supply chain coordination, and budget disbursement. At the micro level, informants included lead operators, kitchen unit managers, school-level coordinators, and a local supplier representative who interacted directly with the system for daily transaction recording, inventory tracking, invoice synchronization, and nutritional target reporting. In total, 15 participants were interviewed, consisting of local government officials, regional program administrators and verifiers, school coordinators, financial operators, kitchen unit managers, and a supplier representative. This number was considered sufficient because data saturation was reached when recurring patterns related to reporting bottlenecks, digital control mechanisms, and informal negotiation practices repeatedly emerged across interviews and field observations.

Data were collected through document analysis, semi-structured interviews, and field observation to ensure methodological triangulation. Document analysis was conducted on the Rapor MBG system interface and related administrative materials, including budgeting formats, calculation formulas, digital reporting templates, procurement records, technical guidelines, and user manuals. These documents were reviewed to understand how accounting logic, reporting indicators, and accountability requirements were embedded in the digital system. Semi-structured interviews were conducted with informants who had direct access to, or responsibility for, the Rapor MBG workflow. Interviews were conducted on-site at Manggala's Kitchen and related operational offices, lasting between 45 and 90 minutes. All interviews were audio-recorded with participant consent and transcribed verbatim. To protect participants, anonymity and confidentiality were maintained by omitting names and specific institutional identifiers from the analysis and reporting.

Field observations were conducted during three site visits to capture how the Rapor MBG system operates in daily practice. The observations focused on data entry during procurement, reporting workflows, verification interactions between local operators and regional verifiers, and user responses to rigid digital controls. Observation notes were recorded using a structured protocol that separated descriptive accounts of platform use from reflective notes on organizational behavior and accountability practices. The evidence from documents, interviews, and observations was then triangulated by comparing formal reporting requirements with actual field practices and informants' accounts. Themes were validated only when supported across multiple data sources, thereby strengthening the credibility of the findings and reducing the risk of single-source bias.

The data were analyzed using thematic analysis to identify how accountability is constructed within the Rapor MBG system. The process began with transcription, repeated reading of interview transcripts, review of field notes, and examination of program documents to build familiarity with the dataset. Coding was conducted inductively to capture recurring issues such as financial calculability, reporting compliance bottlenecks, algorithmic auditability, digital control, and everyday ethical negotiations within the system. These codes were then grouped into broader themes explaining how digital accounting infrastructure shapes institutional control and accountability practices. To strengthen trustworthiness, the study applied an audit trail, inter-coder discussions, and peer debriefing with public sector accounting researchers. These procedures helped refine the thematic structure and ensure that the findings were supported by systematic evidence, methodological transparency, and interpretive validation.

## 3. RESULT AND DISCUSSION

The empirical findings derived from interviews, document analysis, and field observations show that the Rapor MBG system does not merely function as a digital reporting platform, but actively shapes how accountability is defined, measured, and performed within Indonesia's Free Nutritious Meal Program. Across the fieldwork, the constitutive role of the system was reflected in the way administrative actors increasingly treated financial calculability, reporting completeness, and digital compliance as the main indicators of accountability. This pattern reflects a broader transformation in public sector accounting, where digital infrastructures do not simply record organizational activities but also influence how public value, performance, and legitimacy are constructed in practice (Agostino et al., 2022; Rhamadhani & Edeh, 2024; Setyawan, 2025).

The first major finding indicates that the Rapor MBG system constructs accountability primarily through financial calculability. The most visible and mandatory fields in the application concern budget allocation, cost per meal, expenditure realization, invoice uploads, and numerical reconciliation. These indicators dominate managerial attention and reporting routines, making financial consistency the most immediate sign of accountability. At the macro level, officials tended to interpret accountability through the accuracy and consistency of figures displayed on the dashboard. As long as the cost per portion complied with technical guidelines and the financial data were internally consistent, the report was considered accountable. This finding supports Power's (2021) argument that auditability often becomes a dominant logic in modern governance, where what can be numerically verified is treated as more legitimate than what is substantively experienced.

However, this centralized financial logic creates tension at the meso and micro levels. Regional coordinators and kitchen unit managers reported that the system often fails to accommodate fluctuating local market prices, supplier delays, and operational uncertainty in

daily food preparation. Field observations confirmed that regional verifiers frequently rejected claims because of blurry receipt images, late uploads, or mismatches with predetermined drop-down categories, even when the food had already been purchased and served. Document analysis of the Rapor MBG technical manual further confirmed that the system contains strict validation formulas that automatically block disbursement when financial inputs do not match predefined quantitative targets. These findings indicate that the platform transforms accountability into a centralized compliance mechanism, where administrative consistency is prioritized over operational flexibility.

Nevertheless, the rigidity of the system should also be understood from the perspective of fiscal control. For high-level officials and auditors, strict data requirements, automated validation, and standardized reporting formats serve as safeguards against budget leakage, corruption, and financial disorder. In a large-scale national program, digital uniformity enables the government to create a transparent audit trail and maintain fiscal discipline. Thus, the Rapor MBG system embodies an institutional tension between two legitimate objectives: the need for standardized fiscal oversight and the need for adaptive local implementation. This tension demonstrates that digital accounting systems are contested spaces in which bureaucratic demands for control intersect with grassroots demands for practical flexibility.

Beyond financial calculability, the Rapor MBG system also emphasizes output-based performance indicators, particularly the number of meals distributed and the timeliness of reporting. These indicators improve administrative visibility, but they also narrow the meaning of program success into easily measurable quantities. A school administrator noted that the system records how many meals were served and whether reports were submitted on time, but it does not capture whether children liked the food, consumed it, or received meals that were nutritionally and culturally appropriate. This finding is consistent with public sector accounting literature, which shows that performance systems often privilege measurable outputs while marginalizing more complex outcomes and public value dimensions (Bracci & Tallaki, 2022; Steccolini et al., 2023).

In this context, accounting functions less as a learning instrument and more as a mechanism of administrative control. The focus on measurable outputs may unintentionally encourage implementers to prioritize reporting compliance over reflective evaluation of the program's nutritional impact. As argued by Amirudin and Hermawan (2026), calculative practices can displace professional judgment and contextual knowledge when administrative indicators become the dominant basis for assessing program success. The Rapor MBG system therefore risks producing an accountability gap: what is visible in the system may indicate reporting success, while what matters to beneficiaries, such as food quality, taste, cultural suitability, and actual consumption, remains largely invisible.

This accountability gap becomes more apparent in the symbolic function of digital reporting. A recurring theme across interviews was the perception that successful digital

reporting equates to successful program implementation. Several informants stated that once all data were uploaded, reconciled, and free from system errors, the program was assumed to be running properly. This illustrates symbolic accountability, where the act of reporting becomes an end in itself rather than a means of evaluating substantive public outcomes. Roberts and Mahoney (2022) argue that symbolic accountability may create an illusion of transparency and control while obscuring deeper performance problems. In the Rapor MBG case, this symbolic function was evident in the contrast between flawless digital dashboards and the operational disruptions observed at the grassroots level.

Field observations showed that apparent digital harmony was often produced through informal workarounds. Kitchen operators spent considerable time negotiating with local merchants to adjust manual receipts so they would match the system's price ceilings and menu categories. Some operators also reported having to alter ingredients or reduce portions to ensure that the data matched the approved budget formula and avoid automated funding freezes. These practices reveal that digital reporting may produce a perfect audit trail while concealing the compromises required to make the system appear compliant. By comparing documentary evidence, field observations, and interview accounts, this study shows how symbolic accountability is created through the interaction between formal system requirements and informal survival practices at the implementation level.

The ethical implications of this finding are significant because many informants acknowledged the benefits of standardized reporting while also expressing concern about what the system fails to capture. Issues such as food taste, children's actual consumption, cultural suitability, and local supplier challenges are largely absent from the formal accounting framework. One local implementer explained that food can be technically compliant according to the system but still remain uneaten by children. This illustrates how digital accounting systems may silence ethical and social concerns when such concerns are not converted into formal data fields. Bracci et al. (2023) caution that digital accountability systems may exclude moral and social dimensions when accountability is reduced to financial and output indicators. When accountability is defined mainly through cost compliance, reporting timeliness, and output realization, moral responsibility toward beneficiaries may be reduced to numerical compliance. The Rapor MBG system therefore creates an accountability regime that privileges what can be counted over what should be cared for. This finding extends contemporary public sector accounting debates by showing that digital accountability does not merely improve transparency; it also determines which realities become reportable and which are excluded from institutional attention (Arnaboldi et al., 2020; Schillemans & Busuioc, 2023). In this sense, the system should be understood as an active actor in shaping accountability rather than as a neutral technological artifact.

By defining what counts as valid data, acceptable expenditure, timely reporting, and legitimate performance, the Rapor MBG system constructs a specific version of accountability

that privileges efficiency, compliance, and auditability. This supports contemporary accounting research that views digital systems as constitutive elements of organizational reality (Arnaboldi et al., 2020; Schillemans & Busuioc, 2023). In the MBG context, accountability is enacted through continuous interaction with the digital platform rather than through deliberative assessment of nutritional outcomes. Kitchen managers, verifiers, and administrators do not merely use the platform; they adapt their routines, priorities, and decisions to fit the platform's logic. In doing so, the system shapes what counts as accountable behavior within the program environment.

Theoretically, this study extends public sector accounting literature by demonstrating that digital accounting systems actively construct accountability practices rather than merely supporting administrative reporting. The findings reinforce the view that digital accounting infrastructures operate as performative technologies that shape organizational priorities, auditability, legitimacy, and public value interpretation (Arnaboldi et al., 2020; Bracci et al., 2021; Schillemans & Busuioc, 2023). The study also contributes to the literature on symbolic accountability by showing how digital dashboards and automated validation mechanisms can produce institutional legitimacy while concealing operational strain and qualitative trade-offs at the grassroots level (Power, 2021; Roberts & Mahoney, 2022).

Practically, the findings suggest that public sector digital accounting systems should move beyond rigid financial metrics and include qualitative, beneficiary-centered indicators alongside output-based reporting. For the Rapor MBG platform, this requires technical and procedural redesign. First, the system should incorporate a localized and dynamic pricing matrix that allows budget standards to adjust to regional market prices. This would reduce the pressure on kitchen operators to manipulate invoices or choose lower-quality ingredients merely to comply with fixed budget categories. Second, the platform should adopt a hybrid validation protocol that allows regional verifiers to grant temporary conditional approval for minor administrative discrepancies, such as delayed uploads or minor receipt issues, so that food procurement and service delivery are not disrupted by automated freezes.

Finally, the platform should include a qualitative reporting module that allows local operators to record non-financial realities, such as nutritional adequacy, food acceptance, supplier constraints, and beneficiary feedback. Integrating such indicators would help bridge the gap between administrative compliance and substantive public value. Overall, the findings show that digital accounting systems not only facilitate reporting but also shape the logic of accountability, performance evaluation, and legitimacy in public sector governance. A more balanced Rapor MBG system should therefore protect public funds while also supporting adaptive implementation, ethical responsibility, and the qualitative success of the nutrition program.

## 4. CONCLUSION

This study concludes that the Rapor MBG system operates beyond its nominal function as a financial reporting tool by acting as a constitutive digital infrastructure that reshapes governance and accountability practices within Indonesia's Free Nutritious Meal Program. Through financial calculability, strict cost compliance, and automated output verification, the system provides central administrators with standardized, audit-ready data; however, it also produces a reductionist form of accountability in which flawless dashboard indicators are prioritized over substantive public value, including food quality, nutritional adequacy, beneficiary experience, and localized operational realities. Theoretically, this study advances public sector accounting literature by showing that digital accounting platforms do not merely report organizational realities but actively construct institutional priorities, especially in emerging-economy welfare programs characterized by rapid decentralization and newly formed administrative structures. Practically, the findings suggest that policymakers, public administrators, and system designers should transform the Rapor MBG platform from a rigid compliance mechanism into a balanced governance instrument by introducing dynamic localized pricing matrices, qualitative beneficiary feedback modules, nutritional tracking features, food consumption logs, and multi-tiered approval mechanisms that allow regional verifiers to grant conditional clearance for minor administrative discrepancies. Despite offering rich qualitative insights, this study is limited by its single-case design within a specific geographic context; therefore, future research should conduct comparative studies across provinces, apply mixed-method approaches to examine how digital compliance metrics influence local policy decisions and resource allocation, and adopt beneficiary-centered ethnographic designs to compare automated financial records with the lived experiences, nutritional outcomes, and supplier realities affected by the program.

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