
**THE EFFECT OF BUDGET UTILIZATION EFFICIENCY, EXPENSE CONTROL,
AND ACCOUNTING SYSTEMS ON FINANCIAL PERFORMANCE AT THE
SPPG KITCHEN IN PRINGGABAYA SUBDISTRICT, EAST LOMBOK**



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Abstract

This study aims to analyze the effects of budget utilization efficiency, expenditure control, and accounting systems on financial performance at the SPPG Kitchen in Pringgabaya, East Lombok, Bagik Papan Mitra Amanah. The study employed a quantitative approach using descriptive and associative methods. The population consisted of 260 employees from five SPPG units in Pringgabaya District, while a sample of 25 respondents was selected using purposive sampling based on their involvement in financial management. Data were collected through a five-point Likert-scale questionnaire and analyzed using multiple linear regression after satisfying the validity, reliability, and classical assumption tests. The results indicate that budget utilization efficiency, expenditure control, and accounting systems each have a positive and significant effect on financial performance. Simultaneously, the three variables also have a significant effect on the financial performance of the SPPG Kitchen. These findings indicate that efficient budget utilization, effective expenditure control, and the implementation of a reliable accounting system contribute to improving the quality of financial management and organizational financial performance. This study is expected to serve as a reference for SPPG management in strengthening accountability, transparency, and the effectiveness of financial management to support the sustainability of the Free Nutritious Meals Program.

Keywords: Budget Utilization Efficiency, Expenditure Control, Accounting System, Financial Performance, SPPG

INTRODUCTION

The Free Nutritious Meals Program (MBG) is one of the Government of the Republic of Indonesia's national strategic programs aimed at improving the quality of human resources by meeting the nutritional needs of students, toddlers, pregnant women, and breastfeeding mothers. Since its launch in 2025, the program has continued to expand through the establishment of thousands of **Nutrition Service Units (SPPG)** in various regions as the implementing units for providing nutritious meals. The program's extensive coverage demonstrates that the success of MBG implementation is determined not only by the quality of nutritional services but also by effective, efficient, transparent, and accountable financial management (K. K. R. Indonesia, 2024).

As the program administrator, **the National Nutrition Agency (BGN)** is tasked with formulating policies, operational standards, reporting systems, as well as mechanisms for financial management and accountability (B. G. N. R. Indonesia, 2025). Therefore, budget efficiency, expenditure control, and accounting systems are crucial aspects of achieving sound financial management so that government funds can be optimally utilized to support the success of the MBG program.

Previous research indicates that **budget efficiency** has a positive impact on organizational performance (Setiawan & Ramdan, 2024), while **expenditure control** can enhance the effectiveness of financial management (Ramadhan & Susilowati, 2024). However, (Sari et al., 2020) found that internal control systems do not have a significant effect on the effectiveness of local government financial information systems. These differing results indicate a **research gap**, primarily because most studies have been conducted on local governments, whereas research on **SPPG** operational units—as implementers of the MBG Program—remains very limited.

This study uses **Agency Theory** as its primary framework, which posits that managers (*agents*) are responsible for managing resources entrusted to them by the government (*principal*) in an accountable manner. Additionally, **Stewardship Theory** emphasizes that managers are oriented toward the organization's interests, while the concept of **Value for Money** underscores the importance of economical, efficient, and effective budget management in improving financial performance.

The novelty of this study lies in its research focus on the SPPG Kitchen as an operational unit of the Free Nutritious Meals Program, as well as its simultaneous examination of the effects of **budget efficiency, expenditure control, and accounting systems** on **financial performance**. This study is expected to provide an empirical contribution to the development of public sector financial governance, particularly in supporting the successful implementation of the Free Nutritious Meals Program.

REVIEW OF LITERATURE

H1: The effect of budget utilization efficiency on financial performance

The relationship between budget efficiency and financial performance can be explained through *Agency Theory*, which states that the manager (*agent*) is responsible for optimally managing the resources provided by the owner (*principal*) (Jensen & Meckling, 1976).

Budget efficiency reflects the agent's performance in utilizing resources effectively, thereby leading to improved financial performance of the organization. Based on this discussion, the following hypotheses are proposed:

H2: The Effect of Expenditure Control on Financial Performance

The relationship between expenditure control and financial performance can be explained through *Agency Theory*, as proposed by (Jensen & Meckling, 1976). This theory states that managers (*agents*) are responsible for managing the resources provided by owners (*principals*) efficiently and in accordance with the organization's interests. Expenditure control serves as a mechanism to monitor budget usage, prevent deviations, and enhance compliance with regulations, thereby leading to improved financial performance.

This explanation is reinforced by the internal control framework of the ((COSO), 2013), which states that effective internal controls can improve operational efficiency, the reliability of financial reporting, and compliance with applicable regulations. Thus, the better the expenditure controls implemented, the better the organization's financial performance. Based on this discussion, the proposed hypothesis is:

H3: The Effect of the Accounting System on Financial Performance

The relationship between the accounting system and financial performance can be explained through *Agency Theory*, as proposed by (Jensen & Meckling, 1976). This theory explains that managers (*agents*) are responsible for presenting accurate, reliable, and trustworthy financial information to owners (*principals*). The implementation of a sound accounting system is a form of the agent's accountability in providing high-quality financial information, thereby reducing information asymmetry between the agent and the principal.

Sound accounting produces financial information that is relevant, reliable, accurate, and timely, thereby supporting the processes of planning, execution, control, and decision-making within an organization. High-quality financial information enhances the transparency and accountability of financial management, allowing for more effective and efficient use of the organization's resources. Consequently, the implementation of a sound accounting system will lead to improved financial performance of the organization. Based on the above discussion, the hypotheses proposed in this study are:

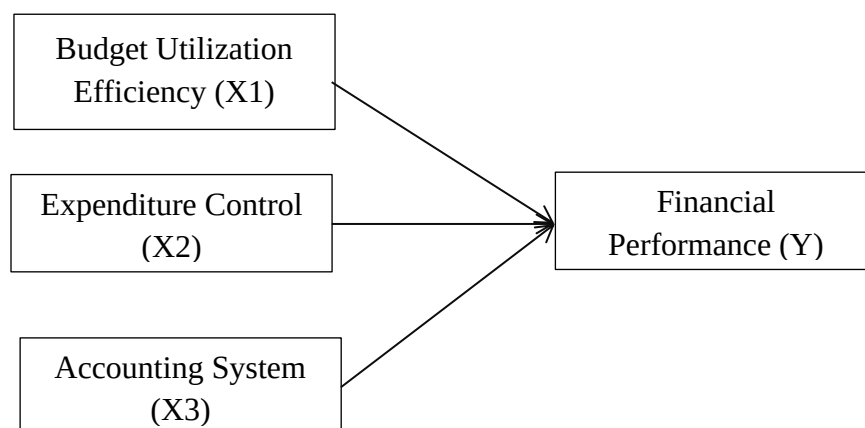
H4: Budget Utilization Efficiency, Expenditure Control, and the Accounting System simultaneously influence Financial Performance.

The simultaneous relationship between budget efficiency, expenditure control, and the accounting system on financial performance can be explained through *Agency Theory*, *Stewardship Theory*, and the concept of Value for Money. *Agency Theory* by (Jensen & Meckling, 1976) explains that managers (*agents*) are responsible for managing resources effectively and accountably to improve organizational performance. Meanwhile, *Stewardship Theory* by (Donaldson & Davis, 1991) emphasizes the manager's commitment to optimizing budget use, strengthening controls, and implementing sound accounting systems to achieve organizational goals.

The concept of Value for Money, according to (Mahmudi, 2016; Mardiasmo, 2018), emphasizes the importance of the principles of economy, efficiency, and effectiveness in financial management. Therefore, the better the efficiency of budget utilization, expenditure controls, and accounting systems are implemented in tandem, the better the organization's financial performance will be.

Based on the theoretical review above, this study has a conceptual framework aimed at explaining several variables that may be used to determine how the efficiency of budget utilization, expenditure control, and the accounting system affect financial performance at the SPPG Kitchen in Pringgabaya Subdistrict, East Lombok; thus, the researcher developed the following conceptual framework.

Figure 1.1 Conceptual Framework



In this study, four hypotheses are proposed regarding the efficiency of budget utilization, expenditure control, and the accounting system in relation to financial performance at the SPPG Kitchen in Pringgabaya Subdistrict, East Lombok.

H1: The Effect of Budget Utilization Efficiency on Financial Performance

Based on the test results using JASP, the calculated t-value of 4.207 was greater than the critical t-value of 2.07961 ($4.207 > 2.07961$) with a significance level of < 0.001 ; therefore, H1 is accepted. These results indicate that budget efficiency has a positive and significant effect on financial performance.

The results of this study show that efficient budget management can optimize the use of resources, reduce waste, and increase the effectiveness of achieving organizational goals, thereby leading to improved financial performance. These findings are consistent with Agency Theory proposed by the (Jensen & Meckling, 1976), which explains that an agent is obligated to manage the resources entrusted by the principal responsibly. In the context of this study, efficient budget management represents a form of accountability by the SPPG Kitchen management toward the government as the principal, thereby improving the organization's financial performance.

H2: The Effect of Expenditure Control on Financial Performance

Based on the test results using JASP, the calculated t-value of 3.632 was greater than the critical t-value of 2.07961 ($3.632 > 2.07961$) with a significance level of 0.001, which is less than 0.05 ($0.001 < 0.05$); therefore, H2 is accepted. These results indicate that Expenditure Control has a positive and significant effect on Financial Performance.

The results of this study show that effective expenditure control can prevent waste, ensure that the budget is used as planned, and improve the efficiency of financial management, thereby leading to improved financial performance of the organization. This finding aligns with *Agency Theory* proposed by the (Jensen & Meckling, 1976), which explains that an agent has a responsibility to manage the resources entrusted by the principal

in an accountable manner. In the context of this study, expenditure control is a form of oversight over budget usage to ensure it aligns with the organization's objectives, thereby enhancing the principal's trust and fostering better financial performance.

H3: The Effect of the Accounting System on Financial Performance

Based on the test results using JASP, the calculated t-value of 3.280 was greater than the critical t-value of 2.07961 ($3.280 > 2.07961$), with a significance level of 0.003, which is less than 0.05 ($0.003 < 0.05$); therefore, H3 is accepted. These results indicate that the accounting system has a positive and significant effect on financial performance.

The results of this study show that a good accounting system is capable of producing accurate, reliable, and timely financial information, thereby supporting more effective financial management and improving an organization's financial performance. This finding is consistent with *Agency Theory* proposed by the (Jensen & Meckling, 1976), which explains that an agent is obligated to provide transparent and trustworthy information to the principal. In the context of this study, an adequate accounting system can reduce information asymmetry, improve accountability, and support more accurate decision-making, thereby leading to improved financial performance.

H4: The Effect of Budget Utilization Efficiency, Expenditure Control, and Accounting Systems on Financial Performance

Based on the results of the F-test, the calculated F-value was 7.448, which is greater than the critical F-value of 3.07 ($7.448 > 3.07$), with a significance level of 0.001, which is less than 0.05 ($0.001 < 0.05$). Thus, H4 is accepted, meaning that Budget Utilization Efficiency, Expenditure Control, and the Accounting System simultaneously have a positive and significant effect on Financial Performance.

The results of this study indicate that financial performance will improve if budget efficiency, expenditure control, and the accounting system are implemented in an integrated manner. Budget efficiency promotes the optimization of resources; expenditure control ensures that funds are used according to plan; and the accounting system generates reliable financial information as a basis for decision-making.

These findings are supported by *Agency Theory*, proposed by the (Jensen & Meckling, 1976), which explains that an agent is obligated to manage the resources entrusted by the principal in an accountable manner to achieve the organization's objectives. Furthermore, *Stewardship Theory*, developed by (Davis et al., 1997), explains that organizational managers act as stewards who prioritize the organization's interests through responsible resource management. These findings are also consistent with the concept of "Value for Money" proposed by the (Mardiasmo, 2018), which emphasizes that sound financial performance is achieved through financial management that adheres to the principles of economy, efficiency, and effectiveness. Therefore, the simultaneous application of these three aspects can enhance an organization's financial performance.

RESEARCH METHOD

This study employs a quantitative approach with an associative research design. The quantitative approach is used to test the relationship and influence of independent variables on the dependent variable through statistical analysis (Sugiyono, 2022). This study aims to analyze the influence of Budget Utilization Efficiency, Expenditure Control, and the

Accounting System on Financial Performance at the Nutrition Service Unit (SPPG) in Pringgabaya Subdistrict, East Lombok. The data used are primary data obtained through the distribution of questionnaires to respondents.

Population and Sample

The population in this study consists of all employees/staff involved in financial management at the Nutrition Service Unit (SPPG) in Pringgabaya Subdistrict, East Lombok. The research sample was determined using purposive sampling, a technique for selecting a sample based on specific criteria aligned with the research objectives (Sugiyono, 2022). The sample criteria include:

1. Employees directly involved in financial management
2. Have an understanding of budget preparation, expenditure control, and accounting systems
3. Have been employed for at least 1 year.

Based on these criteria, the sample size used in this study was 25 respondents.

Variable Measurement

This study uses three independent variables—Budget Utilization Efficiency (X_1), Expenditure Control (X_2), and Accounting System (X_3)—and one dependent variable, Financial Performance (Y). Data were collected using a questionnaire with a five-point Likert scale, ranging from a score of 1 (strongly disagree) to 5 (strongly agree) (Sugiyono, 2022).

The Budget Utilization Efficiency variable is measured based on an organization's ability to utilize its budget optimally, efficiently, and effectively. The Expenditure Control variable is measured through indicators of budget usage oversight, budget compliance, cost control, and expenditure evaluation. The Accounting System variable is measured based on the accuracy, reliability, completeness, and timeliness of financial information presentation. The Financial Performance variable is measured through indicators of effectiveness, efficiency, accountability, and transparency in financial management.

Research Model

Data analysis was conducted using multiple linear regression analysis with the assistance of the JASP software. Before hypothesis testing was performed, the research instruments were tested using validity and reliability tests to ensure that the research instruments were capable of measuring the variables accurately and consistently (Ghozali, 2021). Next, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity tests, to ensure that the regression model met the basic assumptions and thus produced unbiased estimates (Ghozali, 2021).

Hypothesis testing was performed using the t-test to determine the partial effect of each independent variable on the dependent variable, while the F-test was used to test the simultaneous effect of all independent variables on the dependent variable. The significance level used in this study is 5% ($\alpha = 0.05$) (Ghozali, 2021). The multiple linear regression model used in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Notes:

Y	= Financial Performance
α	= Constant
β_1 – β_3	= Regression coefficients
X_1	= Budget Utilization Efficiency
X_2	= Expenditure Control

X_3 = Accounting System
 ε = Error

RESULTS AND DISCUSSION

This section presents the results of the data analysis obtained from processing the questionnaires using the JASP application. The analysis was conducted to answer the research questions regarding the influence of budget efficiency, expenditure control, and the accounting system on financial performance at the East Lombok Pringgabaya Bagik Papan Nutrition Service Unit (SPPG) Kitchen. The research results are presented in the form of descriptive statistics, tests of classical assumptions, multiple linear regression analysis, and hypothesis testing. Furthermore, the research results are interpreted with reference to the theories used and compared with the results of previous studies.

Descriptive Statistics

This sub-section contains data distribution for each variable which is reflected in the average value, minimum value, maximum value, median, and standard deviation. These values are presented in tabular form. Authors should provide description of the numbers presented in descriptive statistics table. Following is how a table looks like.

Table 1.1 Results of Descriptive Statistics Tests

<i>Descriptive Statistics</i>								
	Valid	Missing	Mean (arithmetic)	Standard Deviation	Shapiro- Wilk	P-value of the Shapiro- Wilk Test	Minimum	Maximum
X1	25	0	13.00	7,360	0.9586	0.387	1,000	25.00
X2	25	0	13.00	7,360	0.9586	0.387	1,000	25.00
X3	25	0	13.00	7,360	0.9586	0.387	1,000	25.00
Y	25	0	13.00	7,360	0.9586	0.387	1,000	25.00

Source: Data processed using JASP (JASP Team, 2026)

Results

Based on Table 1, all research variables—namely Budget Utilization Efficiency (X_1), Expenditure Control (X_2), Accounting System (X_3), and Financial Performance (Y)—have **25 valid data points** with no missing data. Each variable has a **mean of 13.00**, a **standard deviation of 7.360**, and a minimum value of **1.00** and a maximum value of **25.00**, indicating variation in respondents' answers. The **Shapiro–Wilk** normality test yielded a p-value of **0.387** (> 0.05), indicating that the data are normally distributed and satisfy one of the assumptions for multiple linear regression analysis (Ghozali, 2021)

Classical Assumption Tests

1. Normality Test

Table 1.2 Results of the Normality Test

<i>Descriptive Statistics</i>	
	Residuals
Valid	25
Missing	0

Mean (arithmetic)	0.01571
Standard Deviation	1.064
Shapiro-Wilk	0.9715
P-value of Shapiro-Wilk	0.683
Minimum	-2.315
Maximum	2.295

Source: Data processed using JASP (JASP Team, 2026)

A normality test was conducted to determine whether the residuals in the regression model are normally distributed. Based on Table 1.2, the results of the **Shapiro-Wilk** test show a significance value (**p-value**) of **0.683**, which is greater than **0.05**. Thus, the study's residuals are normally distributed, satisfying the normality assumption, and the regression model is suitable for testing the hypothesis (Ghozali, 2021). These results indicate that the regression model has satisfied one of the classical assumptions, allowing for reliable parameter estimation.

2. Multicollinearity Test

Table 1.3 Results of the Multicollinearity Test

<i>coefficients^a</i>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	27.12	0.4666		58.12	< .001		
	Efisiensi Penggunaan Anggaran	0.6304	0.1498	0.6594	4.207	< .001	1	1
	Pengendalian Pengeluaran	0.69	0.19	0.6037	3.632	0.001	1	1
	Sistem Akuntansi	0.617	0.1881	0.5646	3.28	0.003	1	1
a. Dependent Variable : Kinerja Keuangan								

Source: Data processed using JASP (JASP Team, 2026)

A multicollinearity test was conducted to determine whether there was a high correlation among the independent variables in the regression model. Based on Table 1.3, the **Budget Utilization Efficiency** variable has a **Tolerance** value of **1** and a **VIF** of **1**. The **Expenditure Control** variable has a **Tolerance** value of **1** and a **VIF** of **1**, while the **Accounting System** variable has a **Tolerance** value of **1** and a **VIF** of **1**.

All independent variables have **Tolerance** values > **0.10** and **VIF** values < **10**; therefore, it can be concluded that the regression model does not exhibit multicollinearity. Consequently, each independent variable can explain its effect on Financial Performance

without a high degree of linear correlation among the independent variables, making the regression model suitable for testing the hypothesis of (Ghozali, 2021).

3. Heteroscedasticity Test

Table 1.4 Results of the Heteroscedasticity Test

<i>coefficients^a</i>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Standard Error	Beta		
1	(Constant)	0.02212	0.2173		0.1018	0.920
	Budget Utilization Efficiency	-0.01991	0.1293	-0.04473	-0.154	0.879
	Expenditure Control	0.009512	0.1611	0.01787	0.05906	0.953
	Accounting System	0.01374	0.1607	0.027	0.0855	0.933
a. Dependent Variable: ABS_RES						

Source: Data processed using JASP (JASP Team, 2026)

The heteroscedasticity test aims to determine whether there is unequal variance in the residuals of the regression model. The test was conducted using **the Glejser test**, which involves regressing the absolute residual values (*ABS_RES*) against the independent variables. According to (Ghozali, 2021), a regression model is considered free from heteroscedasticity if the significance values for each independent variable are greater than 0.05.

Based on Table 1.4, **the Budget Utilization Efficiency** variable has a significance value of **0.879**, **Expenditure Control** of **0.953**, and **Accounting System** of **0.933**. All of these significance values are greater than **0.05**; therefore, it can be concluded that the regression model **does not exhibit heteroscedasticity**. Consequently, the residual variance is constant (*homoscedasticity*), meaning the regression model satisfies one of the classical assumptions and is suitable for testing the hypothesis of (Ghozali, 2021).

4. Multiple Linear Regression Test

Table 1.5 Results of the Multiple Linear Regression Test

<i>coefficients^a</i>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	27.12	0.4666		< .001

	Efisiensi Penggunaan Anggaran	0.6304	0.1498	0.6594	4.207	< .001
	Pengendalian Pengeluaran	0.69	0.19	0.6037	3.632	0.001
	Sistem Akuntansi	0.617	0.1881	0.5646	3.280	0.003
a. Dependent Variable : Kinerja Keuangan						

Source: Data processed using JASP (JASP Team, 2026)

Multiple linear regression analysis was used to examine the effect of Budget Utilization Efficiency, Expenditure Control, and Accounting System on Financial Performance. Based on Table 1.5, the regression equation is:

$$Y = 27.12 + 0.6304X_1 + 0.69X_2 + 0.617X_3 + \varepsilon$$

The constant value of **27.12** indicates the predicted Financial Performance when all independent variables are held constant. The positive coefficients of Budget Utilization Efficiency (**0.6304**), Expenditure Control (**0.69**), and Accounting System (**0.617**) indicate that increases in these variables are associated with higher Financial Performance.

The t-test results show that Budget Utilization Efficiency (**Sig. < 0.001**), Expenditure Control (**Sig. = 0.001**), and Accounting System (**Sig. = 0.003**) each have a significance value below **0.05**. Thus, all three variables have a **positive and significant partial effect on Financial Performance**. These results provide support for **H1, H2, and H3**.

4.3 Hypothesis Testing

1. Partial Test (t-Test)

Table 1.6 Results of the Partial Test (t-Test)

<i>coefficients^a</i>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Standard Error	Beta		
1	(Constant)	27.12	0.4666		58.12	< .001
	Budget Utilization Efficiency	0.6304	0.1498	0.6594	4.207	< .001
	Expenditure Control	0.69	0.19	0.6037	3.632	0.001
	Accounting System	0.617	0.1881	0.5646	3.280	0.003
a. Dependent Variable: Financial Performance						

Source: Data processed using JASP (JASP Team, 2026)

Partial tests (*t-tests*) were conducted to determine the effect of each independent variable on Financial Performance. Based on Table 1.6, **the Budget Utilization Efficiency** variable obtained a calculated *t-value* of **4.207** with a significance level of **< 0.001**; the **Expenditure Control** variable obtained a calculated *t-value* of **3.632** with a significance level of **0.001**, while the **Accounting System** variable yielded a calculated *t-value* of **3.280**

with a significance level of **0.003**. All significance levels are less than **0.05**, indicating that each independent variable has a positive and significant effect on **Financial Performance**. Thus, hypotheses **H1, H2, and H3** are accepted.

2. F-Test

Table 1.7 Results of the F-Test

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig
1	Regression	67.35	3	22.45	7.448	0.001
	Residual	63.29	21	3.014		
	Total	130.6	24			
a. Dependent Variable: Financial Performance						
b. Predictors: (Constant), Accounting System, Expenditure Control, Budget Utilization Efficiency.						

Source: Data processed using JASP (JASP Team, 2026)

A simultaneous test (**F-test**) was conducted to determine whether Budget Utilization Efficiency, Expenditure Control, and Accounting System collectively influence Financial Performance. Based on Table 1.7, the calculated **F-value** is **7.448** with a significance level of **0.001**. Since the significance level is less than **0.05** ($0.001 < 0.05$), **H4 is accepted**. Thus, Budget Utilization Efficiency, Expenditure Control, and the Accounting System simultaneously have a positive and significant effect on Financial Performance.

Discussion

1) The Effect of Budget Utilization Efficiency on Financial Performance

The research results indicate that budget utilization efficiency influences the financial performance of the SPPG Kitchen in Pringgabaya Subdistrict. Efficiency reflects the managers' ability to optimize financial resources, minimize waste, and ensure that expenditures provide optimal benefits. Secondary data findings indicate that the expenditure on raw materials for the Bagik Papan SPPG in a single period amounted to Rp256,806,000.00, which is relatively comparable to that of the Pohgading SPPG at Rp254,546,819.00. This situation indicates that financial management and transparency support budget efficiency. Thus, improving efficiency through periodic budget planning, monitoring, and evaluation can strengthen the financial performance and sustainability of the SPPG program.

2) The Impact of Expenditure Control on Financial Performance

The research findings indicate that expenditure control influences the financial performance of the SPPG Kitchen in Pringgabaya Subdistrict. Effective control through monitoring, budget evaluation, and the implementation of expenditure procedures in accordance with operational standards can minimize waste and enhance accountability in fund management. Based on secondary data, the SPPG in Bagik Papan had an initial budget of Rp503,000,000.00, with a remaining balance of Rp48,660,000.00 at the end of the period. This situation indicates that fund management has been carried out, but expenditure controls still need to be strengthened to ensure more efficient and accountable budget utilization. Thus, strengthening expenditure control mechanisms is crucial for improving financial performance and the sustainability of the SPPG program.

3) The Impact of the Accounting System on Financial Performance

The research findings indicate that the accounting system plays a role in supporting the financial performance of the Pringgabaya Subdistrict SPPG Kitchen. A sound accounting system enables the recording, processing, and presentation of financial information to be carried out more accurately, in a timely manner, and in a manner that is accountable. Secondary data indicate that the accounting system serves as the foundation for managing and presenting SPPG financial information, thereby supporting transparency and accountability in fund management. Therefore, improving the quality of record-keeping, reporting, the use of information technology, and the competence of financial managers is necessary to strengthen the financial performance of the SPPG Kitchen.

4) The Impact of Budget Efficiency, Expenditure Control, and the Accounting System on Financial Performance

Simultaneously, the research results show that budget efficiency, expenditure control, and the accounting system have a significant impact on the financial performance of the SPPG Kitchen in Pringgabaya Subdistrict. These findings align with (Mardiasmo, 2018), which emphasizes the importance of the principles of economy, efficiency, effectiveness, transparency, and accountability in financial management. (Mahmudi, 2016) also explains that financial performance is influenced by an organization's ability to manage resources through budget planning, cost control, and an adequate reporting system. Furthermore, (Mulyadi, 2016) emphasizes that an effective accounting system provides reliable information to support decision-making and financial oversight. Thus, the integrated and consistent implementation of these three aspects can enhance transparency, accountability, effectiveness, and the financial performance of the Pringgabaya Subdistrict SPPG Kitchen.

CONCLUSION

This study aimed to analyze the effects of budget efficiency, expenditure control, and the accounting system on financial performance at the East Lombok Pringgabaya Bagik Papan Nutrition Service Unit (SPPG) Kitchen. Hypothesis testing was conducted using multiple linear regression analysis with the assistance of the JASP software. The results indicate that budget efficiency, expenditure control, and the accounting system each have a positive and significant effect on financial performance. Furthermore, these three variables also have a significant simultaneous effect on financial performance. These findings suggest that efficient budget management, effective expenditure control, and a reliable accounting system are key factors in improving the financial performance of the SPPG Kitchen.

The research results imply that SPPG Kitchen managers need to continue improving budget efficiency, strengthening expenditure control, and optimizing the implementation of accounting systems to achieve transparent, accountable, and sustainable financial management. These findings also support **Agency Theory**, **Stewardship Theory**, and the concept of **Value for Money**, which emphasize the importance of responsible, effective, and efficient resource management in improving organizational performance.

This study has limitations because it was conducted only at **five Nutrition Service Units (SPPG) kitchens in Pringgabaya Subdistrict, East Lombok Regency**; therefore, the results cannot yet be generalized to all SPPG kitchens in other regions with different organizational and financial management characteristics. Therefore, future research is recommended to expand the study's geographical scope by involving more SPPG Kitchens

in various regions and to include additional variables, such as internal control systems, human resource competencies, accountability, transparency, or the use of information technology, in order to gain a more comprehensive understanding of the factors influencing financial performance in the implementation of the Free Nutritious Meals Program.

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