



Analysis of the Difference in Operational Costs to Production Costs in the Free Nutritious Food (MBG) Program at PT Cibatu Perkasa Abadi

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ABSTRACT

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This report presents the results of internship activities carried out by the author at PT Cibatu Perkasa Abadi with the title Analysis of the Difference in Operational Costs to Production Costs in the Free Nutritious Food Program (MBG) at PT Cibatu Perkasa Abadi. Observations during the internship activity showed that the management of operational costs in the MBG Cibatu, Ciaul, and Cibadak kitchens still faced differences between the Cost Budget Plan (RAB) and the actual costs. The difference in costs is caused by fluctuations in the price of raw materials, changes in the number of beneficiaries, and different transportation costs in each kitchen location. This condition has a direct impact on changes in the Production Cost (HPP) of the food produced. During the internship program, the author was directly involved in recording daily operational costs, preparing RAB, calculating HPP, and analyzing the cost difference between budget and realization. This experience provides a real understanding of the importance of cost control, thorough financial record-keeping, and regular budget evaluations to maintain cost efficiency. It is recommended that companies periodically update their budgets, strengthen oversight of cost recording, and improve coordination between operational and finance departments to minimize cost differences and maintain the stability of the MBG Program's HPP.



A. INTRODUCTION

The Free Nutritious Food (MBG) Program is one of the national strategic programs that aims to improve the nutritional quality of the community, especially school children, pregnant women, and vulnerable groups. This program is managed by the National Nutrition Agency (BGN) and is carried out in collaboration with various implementing partners, one of which is PT Cibatu Perkasa Abadi. This company plays a role in the management of nutritious food production kitchens located in Cibatu, Ciaul, and Cibadak, Sukabumi Regency, which is tasked with providing nutritious food for beneficiaries. Research on the calculation of Cost of Production (COG) and management of operational costs is usually carried out in the manufacturing industry and large-scale production companies. However, there is still little research that specifically studies the management of operational costs in government social programs, especially related to the Free Nutritious Food Program (MBG) which is carried out at the operational level through production kitchens. In addition, research that thoroughly studies the analysis of the difference



between operational cost realization and cost budget plans has not been found much. Therefore, this internship report is expected to contribute to academic analysis in the form of an empirical picture of management operational costs, cost differences, and their impact on the calculation of cost of production in the program to provide free nutritious food.

In the implementation of the MBG program, operational cost management is a very important aspect because it is directly related to the sustainability of the program and the quality of the food produced. Operational costs include raw materials, labor, utilities, transportation, and other supporting costs. All of these costs will form the Food Production Cost (HPP). According to Rusdiana (2021), operational costs are the sacrifice of economic resources expended by companies to obtain benefits in the future, so cost control is an important factor in maintaining the efficiency and effectiveness of operational activities.

Some previous research and practice has shown that the difference between budgeted costs and actual costs often occurs due to fluctuations in raw material prices, changes in production volumes, and differences in operational conditions in the field. This difference in costs can have an impact on increasing HPP and decreasing budget efficiency, especially in government programs that have certain cost limits. In the MBG program itself, the government sets a cost standard of around Rp 10,000 per serving, so that any change in operational costs must be carefully analyzed so as not to reduce the quality of the food served to beneficiaries.

Based on the results of observations during internship activities at PT Cibatuk Perakasa Abadi, it was found that there was a difference between the Cost Budget Plan (RAB) and the actual costs in each MBG kitchen, especially in the Ciaul and Cibadak kitchens. The difference is due to the increase in the price of raw materials, changes in the number of beneficiaries, and varying transportation costs between kitchen locations. This condition shows the importance of analyzing the difference between operational costs and production costs to find out the causes of the difference and its impact on program efficiency.

Therefore, through this internship activity, the author conducted a research entitled "Analysis of the Difference in Operational Costs to Production Costs in the Free Nutritious Food Program (MBG) at PT Cibatuk Perakasa Abadi." This study aims to analyze the management of operational costs in the Cibatuk, Ciaul, and Cibadak MBG kitchens, identify the factors causing the cost differences, and assess their impact on Production Costs. The results of this research are expected to be evaluation material for companies in improving cost efficiency and provide practical experience for the author in applying cost accounting theory in the world of work.

B. METHODS

In this internship activity, the author uses observation, direct involvement, and documentation methods to understand and help solve the problem of the difference between operational costs and Production Costs (HPP) in the Free Nutritious Food Program (MBG) at PT Cibatuk Perakasa Abadi. Observation was carried out by directly observing the operational activities of MBG kitchens in Cibatuk, Ciaul, and Cibadak to find out the workflow and the type of costs incurred.

The author is also directly involved in operational activities in the finance department, such as recording daily operational costs, preparing a Cost Budget Plan (RAB), recapitulating expenses, and calculating Production Costs (HPP). Through this involvement, the author can see the real difference between the planned costs and the



actual costs that occur in the field. In addition, the authors collected and examined evidence of expenditure as supporting data in the analysis.

The internship activity was carried out for five months, starting from August 3, 2025 to December 27, 2025, with the location of the implementation at the PT Cibatu Perkasa Abadi kitchen and the Free Nutritious Food Program (MBG) kitchen in Cibatu, Ciaul, and Cibadak.

C. RESULTS AND DISCUSSION

1.1 Community Engagement Activities

Community involvement activities in this program are carried out through the direct involvement of the author in managing the operational costs of the Free Nutritious Food Program (MBG) implemented by PT Cibatu Perkasa Abadi. The author is involved in daily operational cost recording activities, preparation of Cost Budget Plans (RAB), and calculation of Cost of Production (HPP) in MBG kitchens located in Cibatu, Ciaul, and Cibadak. Through this activity, the author contributes to helping the smooth financial management of programs that directly support the provision of nutritious food for the beneficiary communities.

The Internship activity carried out by the author at PT Cibatu Perkasa Abadi provides a real picture of the application of the concept of cost accounting in the operational activities of the Free Nutritious Food (MBG) program. Based on observations during the activity, the recording of operational costs carried out daily by the author has an important role in producing accurate financial information and can be used as a basis for managerial decision- making (Wahyuningsih & Maulidiono, 2017).

Research (Rohimah, 2025) states that theoretically, in cost accounting, every company needs to carry out cost control to ensure that the costs incurred remain within the planned budget limit. Cost control is carried out through the process of recording, grouping, and analyzing the difference between planned costs and actual costs. In the operational activities of MBG kitchens in the Cibatu, Ciaul, and Cibadak areas, this process can be seen through recording raw material costs, labor costs, and other operational costs such as transportation, gas, and kitchen needs. The results of the observation show that the difference in costs between the budget and realization often occurs due to external factors such as fluctuations in the price of raw materials in the market, changes in the number of beneficiaries, as well as different food distribution needs in each kitchen area. This phenomenon is in line with cost accounting theory which states that cost variance can arise due to changes in material prices, changes in production volumes, and resource use efficiency (Cindy et al., 2022). In addition, the weekly cost recapitulation activities carried out during the internship also show the importance of a structured financial recording system. With a systematic cost recap, the management can evaluate the efficiency of the budget use and determine improvement steps for the next period. This proves that the application of cost accounting not only functions as a financial recording tool, but also as a tool for control and planning in the company's operational activities (Alfian et al., 2013). Thus, this internship activity can provide an understanding that the proper application of the cost accounting concept can help companies in maintaining operational efficiency, controlling expenses, and ensuring the sustainability of the Free Nutritious Food (MBG) program so that it continues to run in accordance with the budget standards that have been set.



1.2 Outcomes and Impacts of Community Engagement

The results of the engagement activities showed that there was a difference between the budgeted costs and the actual costs of each MBG kitchen. The cost difference is mainly due to the increase in the price of raw materials, changes in the number of beneficiaries, and differences in transportation costs. This difference has an impact on changes in the Cost of Production (HPP) of food. Through the recording and analysis carried out, the company obtains a clearer picture of the spending patterns in each kitchen, so that it can be used as evaluation material to improve cost efficiency. Meanwhile, for the author, this activity provides direct experience in applying cost accounting science and improving understanding of cost control in community service programs.

D. CONCLUSION

The community service activities carried out through the author's direct involvement in the Free Nutritious Food Program (MBG) at PT Cibatu Perkasa Abadi aims to help manage and control operational costs in MBG Cibatu, Ciaul, and Cibadak kitchens. Based on the results of these activities, it can be concluded that the management of operational costs has a direct effect on the Cost of Production (HPP) of the food produced. During the implementation of the activity, it was found that there was a difference between planned costs and actual costs, caused by changes in raw material prices, the number of beneficiaries, and transportation costs.

Through this community service activity, the problem of differences in operational costs can be identified more clearly so that it can help partners in evaluating and controlling costs. This activity provides benefits for partners in improving the financial recording order, as well as providing practical experience for writers in applying cost accounting science to community service activities. Overall, this community service activity has been running in accordance with the goals that have been set.

E. THANK YOU

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