

# **DISCRETION PLANNING OF GRANT ASSISTANCE: PHENOMENOLOGICAL STUDY IN SUMBAWA DISTRICT, INDONESIA**

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## **Abstract**

*This study aims to determine the causes of discretion by reviewing and describing the behavior so as to know the causes and implications of grant aid planning in Sumbawa Regency. The approach used is a phenomenological approach with an interpretive paradigm. Data were collected through single interview and focus group discussion and supported by relevant secondary data. The results of this study find the executive as a grantor in allocating budget based on the will and the political process and the existence of opportunistic behavior of the legislative in the budgeting function and self-actualization behavior on the recipient. The implication of the research results is that local governments are inconsistent in adjusting government regulations. In order to realize a transparent and accountable grant aid planning, there is a need for uniform understanding of regulations and optimizing the role of government internal supervisors.*

*Keywords: Discretion, grant aid planning, regulation, monitoring, evaluation*

## INTRODUCTION

One of the tasks of the government is to manage the various resources of the state devoted to the welfare of the people. For that it takes a variety of interactions and cooperation, both between the government and the government of other countries, Non Government Organization (NGO), private parties / private and with the community. Such cooperation may take the form of mutually beneficial relationships or in the form of assistance from one party to another, which may be binding or unbinding or grant aid.

Non-binding grants or government grants are set in various regulations. For grant aid sourced from Regional Revenue and Expenditure Budget (APBD) is regulated in the Regulation of the Minister of Home Affairs (Permendagri) Number 32 Year 2011 on Guidelines for Grant and Social Assistance Sourced from APBD as amended by Permendagri Number 14 Year 2016. For can budget for grant spending and social assistance in APBD requires that local governments make a regulation in the form of local head regulations on grant and social assistance mechanisms.

The Corruption Eradication Commission (KPK) provides an important record of deviations in the management of grant aid and social assistance warning that the management of grant and social assistance refers to regulations and adheres to the principles of fairness, compliance, rationality and broad benefits to society, from personal interests and political interests of the regional head ([www.kpk.go.id](http://www.kpk.go.id), 2014).

The problem that arises in Sumbawa Regency in 2012 uses the system of direct spending on activities which is stated in the Budgetary Implementation Document (DPA) of Youth and Sports and Tourism Agency. This is in contrast to previous years and in 2013 up to now re-use the grant budgeting mechanism. The irregularities in the management of grant aid in Sumbawa Regency refer to the results of the examination of the Supreme Audit Board of the Republic of Indonesia (BPK) of West Nusa Tenggara Representative Office of the Sumbawa Regency Audit Report states that Monitoring and Evaluation of Grant Expenditure Realization is not Optimal yet. In Fiscal Year 2015. Against beneficiaries of grant money in the form of money shall be examined / audited by an authorized official based on statutory regulations and shall submit a report on the use of grant aid.

Regulation derived from Permendagri on the implementation of grant and social assistance expenditures by the Government of Sumbawa Regency in pour through Sumbawa Regent Regulation No. 55 of 2014 on procedures for budgeting, implementation, administration, accountability and reporting as well as monitoring and evaluation of grant aid and social assistance and Regent Regulation Sumbawa No. 62 of 2015 on the translation of regional budgets and revenues explains the grant in the form of money recorded as the realization of the

type of grant expenditure to the Regional Finance Administration (PPKD) in the fiscal year concerned.

Provision of grant aid in sports received a large budget allocation compared to other grantees in Sumbawa Regency. Taking into account the management of grant aid in the Sumbawa County National Sports Committee of Indonesia as the recipient who must return the remaining budget to the regional treasury related to the use of Fiscal Year 2015, the government of Sumbawa Regency should evaluate the grant aid for the following year. BPK Perwakilan NTB notes on Monitoring and Evaluation of Grant Expenditure Realization Not Optimal for Fiscal Year 2016 on document of responsibility for grant use.

## LITERATURE REVIEW

Various dynamics of grant aid issues are mostly related to planning. Management problems arise because there is no clear limit on grant aid spending especially in the appropriate accounting treatment. The Local Government Work Unit (SKPD) as a stakeholder must play an important role in analyzing the grant aid budget planning for the benefit of the organization which is a representation of what the organization wants.

Hansen and Mowen (2006: 422) mentioned that planning and control have a very close relationship. In line with Mulyani & Suryawati (2011) stating the commitment of the grant beneficiaries is expected to be able to discipline in administrative matters so that there is no violation of regulation and the optimization of the role and function of the internal government oversight body.

According to Mardiasmo (2009: 62) budgeting in public sector organizations is a fairly complicated stage and contains a high political nuance. In public sector organizations, budgeting is a political process. Public sector budgeting is an instrument of accountability for the management of public aid and the implementation of programs financed with public money. The results of the Lago-Penas (2008) study that measured the grant aid budget management decision states that asymmetric increases and decreases in grant aid are influenced by political and financial factors. On the policy side should consider the political direction and evaluate the consequences of the grant aid policy taken.

Study of Ritongan & Alam (2010); Mendeville (2007); Johnson (2016) is in line with Raghunandan (2012) and Randa & Daromes (2014) that non-technical aspects must be considered as elements in scientific research that will influence the extent to which the organization's objectives can be achieved. The findings of previous empirical research studies present more determinants and implications, so that by examining and describing the process of

identifying discretion in the management of grant assistance expenditures more deeply by looking at participant behavior will be able to complement the existing empirical studies.

This motivates researchers to examine the phenomenon of depression occurring in the planning of grant aid at the Sumbawa County National Sports Committee of Indonesia and is expected to be the originality of the research and to enrich public sector accounting studies particularly related to the management of grant aid. to undertake to expose and review the implementation of the implementation policy of the grant assistance plan should take account of government accounting standards and standards and recommend to look at the attitudes and behaviors of aid providers and beneficiaries

## **METHODOLOGY**

Research is done by looking at the phenomena that occur in a situation and see the gap between theory and practice in the field. In this research the researcher tries to see the meaning of events and phenomena in depth, trying to interpret or interpret the phenomena in the viewpoint of the meanings given by the society to them (Denzin & Lincoln, 2011: 3, in Creswell, 2015). The paradigm of this study is the interpretive paradigm which is one combination of views on the assumptions of the basic nature of social science and the nature of society (Burrell & Morgan, 1979: 29 in Kamayanti, 2015). As a paradigm rooted in sociology of regulation with a subjective point of view, its main concern is how to understand the "world" as it is, to understand the fundamental nature of the social world from the subjective experience of a person directly involved

Research is done by looking at the phenomena that occur in a situation and see the gap between theory and practice in the field. In this research the researcher tries to see the meaning of event and phenomenon in depth, trying to interpret or interpret phenomenon in view of the meanings given by society to them. The objective of the study was to review and describe the regulations and behaviors in the implementation of grant assistance planning in Sumbawa Regency.

The study was conducted in January 2018. Data from the study were collected in three ways. The first is an interview, a general interview with recordings and records, ranging from asking for a general outlook / opinion from the informant to be more specific that focuses on the research objectives. The second is observations made by visiting all those involved in the management of the grant aid recommended by the informant, where discretion is potentially occurring. Third documentary study by tracing what documents are supportive and related to the research.

The collection of data and other materials is done through several steps. The first is an introductory study which includes the acceptance of research permission from the University of Mataram and the National Unity and Politics Agency of Sumbawa Regency Secondly is a field study which includes data collection through interviews, observation and documentation. This second step involves informants who, according to researchers involved in the grant assistance planning process, are the recipients, the executive and the legislature.

The data collection process also applies the concept of snowball, to explore the phenomenon of grant aid planning. The third is a literature study focused on search several books and studies related to research. The data is then analyzed through incoming steps. (a) observe and analyze the ways in which grant planning is planned; (b) observe and analyze the causes of discretion in grant aid planning.

## FINDINGS AND DISCUSSION

The grant aid planning mechanism received by the National Sports Committee of Indonesia (KONI) of Sumbawa Regency applies the requirements based on the permendagri on guidelines for grant and social assistance sourced from APBD. Field data obtained from informants suggests problems related to the preparation of proposals from grant recipients to local governments, ignorance of the regulations governing items of expenditure activities to be budgeted and the overall budgeting process on the management of grants to KONI.

Requests / proposals / proposals from applicants from the government, other local governments, regional companies, communities and community organizations must be in writing and addressed to the regional head, and subsequently the regional head shall appoint the relevant Regional Government Work Units (through the disposition and / or appointment through the decision of the head of the region) to evaluate the proposal for example if the proposal comes from the community or group of people who have sport activities then of course the relevant SKPD is SKPD that takes care of sport affairs namely Youth and Sports and Tourism Agency (DISPOPAR).

Grants through technical SKPD are directly involved to evaluate proposals of activities that begin the planning phase. It is imperative to maintain the suitability of the proposed activities of the grantee to fit the duties and functions of the organization. It is the obligation of grant recipients to submit proposals to be able to budgeted this according to the informants because the form of receiving aid in the form of money has been changed several times. The following statement of the informant Head Dispopar: *"Before there SKPD in charge of the field of sports then the grant was directly on the organization that handles the sport, in this KONI until now we do there are several sources of budget allocations that remain included directly to the*

*recipient of the grant. There have been some changes in the last 3 years for more focused grants which are eligible for grant funds. For example there are some in Kabupaten Sumbawa that used to get grants now do not accept because there are developments from existing regulations. However the provincial, central and provincial governments are also conducting evaluations regarding grant funding."*

From the statement of the Head of Dispopar above, it is understood that grant aid in Sumbawa Regency budgeting mechanism not only through the expenditure is not in the form of grants but also through the mechanical direct expenditure whose budget is attached to the technical SKPD.

Evaluation of grant aid should be done by technical SKPd is a must and is an extension of the local government which is also part of the Local Government Budget Team (TAPD). The assertion is in line with the statement of informants from the Head of the Regional Finance and Asset Management Board (BPKAD) said: *"In relation to the management of grant aid to KONI, if seen from the planning stage involved is TAPD in this case in the appointment of technical SKPD that handles the sport that is the youth department of sport and tourism. It is the tupoksi of the relevant SKPD as technical SKPD, the grant is given to organizations that are partners of the government. Regarding the planning process or proposal submission KONI grant budget, they submit to the Regent through technical SKPD which will be verified. The important role is in the technical SKPD because they understand exactly how the budget will be accepted KONI."*

Based on excerpts from the Head of BPKDA, it is important that the proposals addressed by KONI of Sumbawa Regency must be in accordance with the purpose of grant aid and will be evaluated which will be issued a recommendation letter which will be used as the basis for further discussion by TAPD. Field findings related to the process of evaluating the proposals related to the SKPD must form an evaluation team. Related to the implementation of the technical SKPD function and the effort to implement the vision of the SKPD mission as set forth in the Medium Term Development Plan (RPJM) and the Strategic Plan (RENSTRA) can not be fulfilled because the management of the grant aid does not include the target achievement. Local governments implement planning and budgeting cling to the applicable legislation, this is stated in the quote Dispopar Head: *"The whole process of local government budgeting is certainly in order to support the implementation of targets on the RPJM and in RENTRA. The budget is in the context of achieving the target, output outcome in conducting evaluation related grant funding."*

The field data also shows the affirmation that SKPD is closely related to actually performing the functions and duties as the technical service in running the tupoksi by referring to the applicable legislation with a very conscientious carry out evaluation function inherent.

The phenomenon of discretion in grant aid planning has been expressed by Delfin & Tang (2008) the dependence of the type of grant mechanism received is strongly influenced by the organizational nature and diversity of aid movers and the costs incurred on the supervision of grant recipients. This condition affects the behavior of grant beneficiaries who benefit from budgeting policies. In line with Bowen et al. (2008) argued that poor accounting policies and poor governance qualities may represent managerial opportunism. The above review shows that legislation on grant aid through budgeting sourced from APBD has outlined the obligations of local governments to keep allocating budgets every year. Redactionally presented in Permendagri Number 14 Year 2016: *"Grant award as referred to in Chapter III Article 4 paragraph (1) Local government can provide grants according to the financial capacity of the region. Meets the criteria at least: a). Specifics have been specified; b). shall be non-mandatory, non-binding or not continuously every budget year in accordance with regional financial capacity unless otherwise provided by law and regulation. C). provide value for the benefit of local governments in supporting the implementation of government functions, development and community d). meet the requirements of the grantee."*

The results of observation and search of the author related to the form of understanding and interpretation of the regulation of grant aid, makes the writer wishing further to see interpretation of the Government of Sumbawa Regency in interpreting the articles governing the related meanings. In fact, the derivative regulation set by the regional government still shows the ambiguity of words and sentences in the regulation of grant aid planning given to KONI Kabupaten Sumbawa. This could lead to discontinuous use of asaz as well as the use of budget politics in local governments as grantor and self-actualization attitudes of grant recipients.

Related to important informants that stated the lack of cooperation of grant recipients i.e. KONI Kabupaten Sumbawa related function and duty of technical service do not get positive response from grantee. Laughter uncovered from the head Dispopar: *"We always prioritize the communication process to hold meetings and how many times invite the chairman of KONI, this includes SKPD business because the planning evaluation process applied to KONI will not stand alone. We invite to come here as a technical SKPD which will be more of an official role. Matters that are directly related to coaching in general must remain here because the management of grants budgeted through direct expenditures is handled directly by the services contained in the Budget Implementation Document."*

Implied from the Dispopar Head quote there is a lack of good communication pattern from grant receipts with technical SKPD due to non-grasp of grant recipients of regulation to local government related to grant budgeting. A highly relevant assertion is suggested in TAPD in

this case that evaluates the recommendations provided by technical service to the extent of being able to perform the assigned tasks.

The team's evaluation results are presented in the form of recommendations to TAPD. Whether or not the proposal from the applicant is strongly determined by the team's evaluation results through its recommendations. The evaluation team will, of course, evaluate the terms of the grant and the terms and criteria of the grantee. Responding to the evaluation done by the grantee's technical office argued why planning and budgeting should remain one of the budgets that should remain with citing regulations requiring grant aid. confirmed by statement.

Head of technical SKPD submits evaluation result in the form of recommendation to head of region through TAPD. Where TAPD gives consideration to the recommendations in accordance with the priorities and financial capacity of the region. TAPD in principle only limited to give consideration to the financial capacity of the region, because the feasibility of administration and whether or not the proposal of the applicant determined the results of evaluation through the relevant SKPD recommendations.

Related to the planning and budgeting, it was submitted by some informants that their roles and duties were guided by the regulation so that the technical office also found the non-conformity of the activity items on the proposal which was not in accordance with the establishment of KONI. This was revealed by Head of Dispora: *"Talking about grant funds can be spelled out as a budget leak because it can not impact the achievement of local government. The amount of grant funds in KONI is not included in the performance target of SKPD. If it is not the target of SKPD, it does not provide much output that affects the RPJM and only becomes the operational cost of those who are migrating. So the amount of grant funds that actually disturb or burden the APBD. When KONI implements physical construction work and in budgeting activities not in line with the price of the regional standard unit, I have made it clear that when it concerns all the physical work it concerns the local asset then it becomes the technical SKPD matter."*

The above statement has confirmed that the evaluation and recommendation of Head of SKPD that evaluates the applicant's administrative eligibility related to the validity of the grant provision, and the acceptance and criteria of TAPD regarding the regional financial capability become the basis for the grant allocation of grant in the draft of KUA and PPAS both grant money, goods, and / or services. It's been going well. The problems that arise due to the inadequacy of the grant receipt to identify the activities that are not in accordance with the function of KONI still force to keep showing the item of activity in the proposal, as told by Chairman of KONI: *"For the amount of salaries of employees in the secretariat of KONI is the right of the leadership of KONI. But the executive must be equated with local honorariums."*



*There is an intervention from the grant maker in the form of a write-off when filing a budget plan for a shopping activity. I think that the employee at KONI is not an honorarium but he uses APBD."*

In the grant budgeting process, it must be listed earlier in KUA and PPAS. Thus the inclusion of a grant budget should not be impromptu, meaning the inclusion of a grant budget and / or included in the discussion of the RAPBD between the TAPD and the DPRD Budget Board which will be included at the time of drafting the RAPBD, let alone the proposed grant budget. Uncertain amount of budget allocated. The existence of a legislative practice that performs budgeting and maintenance functions is reinforced by TAPD team members. This is stated explicitly in the statement of the Chairman of the DPRD: *"Therefore the process of discussion is carried out at the Budget Agency (BANGGAR) of the Regional House of Representatives (DPRD). The results received by the Budget Agency because they are raw on the executive side. We never once criticized in relation to the amount of funds for KONI even we added the budget initially pruned in TAPD, we restored here on the discussion in BANGGAR."*

Regulations set forth in the management of grant aid are expected to be clear guidelines. Technical SKPDs will evaluate their plans for the feasibility of proposals, which may be high but agreed below under the priority and adapted to regional fiscal capabilities. Because the grant expenditure is not a mandatory business related to what percentage should be operational to support the organization. The grant keeps focusing that the coaching budget should be greater than the operational cost of KONI. This budgeting is an obligation of local government to give stimulant fund in the form of grant. It is regulated by Law Number 3 Year 2005 related to financing of KONI and regulation on regional grant which will do it before NPHD establishment.

The availability of the budget to be received by the grantee will affect the inherent duties and responsibilities related to the management of the grant aid. The process that will be the budget ceiling will be used by the organization and will also be channeled to the organization under it in this case the sport which is built by KONI which will take part to enjoy the budget. However this does not necessarily guarantee the availability of the budget to be received by the results of the Sitanggang et al. (2014) concluded that problems in the management of grants and social assistance in order to implement the implementation policy of grant and social assistance management should pay attention to government accounting regulations and standards and recommend to see attitudes and behaviors of aid providers and beneficiaries.

All public sector organizations, both the Executive as the grantor, respond to the decision of the results of budget discussions with the legislature that the regulation governing the provision of assistance in the local government to more clearly the budgeting system. Delfin

& Tang (2008) states that it should pay close attention to the relationship of organizational leaders to funders although in their implications identifies some parts of the process in which the requirements are considered potentially burdensome, the weakness of the grant aid is burdensome to the beneficiaries due to: the filing requirements, the number of reporting requirements, the requested information and the overall cycle time of the grant. Muller (2008) sees the technical complexities of government-financed programs affecting almost every aspect of society, able to increase attention to effective and efficient use of government resources including performance outcomes.

The problems occurring in the planning of grant aid especially to the recipients are stated Ritongan & Alam (2010) as the political will of the central government in order to make the regulation more able to control the planning and budgeting of grant expenditure and social assistance expenditure in the preparation of APBD, implementation, reporting and monitoring, improve efficiency and effectiveness of local financial management. For examiners, namely the Supreme Audit Board, the existence of this indication will certainly affect the examination process. Examiners need to give a deeper attention to both types of shopping.

Seeing the characteristics of the problems in this local government greatly affects the success of policy implementation. Policy clarity will greatly affect the support among agencies at the local government. Support for the implementation and consistency of existing rules on the grantor and the commitment of officials to the policy objectives were taken. Therefore, the local government in this case as the grantor should be able to really socialize the regulation to the grantee and assisted by the assistance, in this case the inspectorate and internal supervisory institution in each work unit needs to get attention. The behavior of grant recipients implementing regulatory management implies that financial statement information can be used to predict the amount of resources needed in the organization's operations on a predictive basis and to know the risks and uncertainties associated with the prospective policy.

In reviewing the discretion occurring in the grant aid planning, the pressure received in the planning comes from the regulatory elements, instructions to the local government apparatus as the grantor and the policies taken by the DRPD in the budgeting function. Various problems occur because of the omission and reinforced by inconsistent supervision of the internal audit apparatus government in looking at the problems that occur in the management of grant aid. This can lead to effective and efficient forms of effective behavior in the use of public budgets.

Justification made by the chairman of KONI Regency Sumbawa in determining the item of activity in the proposal which is a deviation from the regulating regulations. The personal

factors that the management of grant support is expected to influence the motivation to receive regulatory changes.

The normative view of course can make the power must be controlled, so that the powers that can have a positive contribution to the effort to achieve organizational goals to be achieved. This makes the derivative regulation set by the local government not only an obligation to be followed by the grantee but also to address the issues facing the planning side of the grant aid that is part of the overall grant aid management. The implications of making instruction and direction received become ambiguous and become Permendagri Number 14 Year 2016 and Perbup Sumbawa Number 62 Year 2015 can not be implemented completely.

## CONCLUSION

In the implementation process of grant aid planning can be identified on the executive side as the grantor in allocating budget based on budget politics and the existence of opportunistic behavior from party of legislative in function of budgeting as well as behavior of self actualization at receiver side. The causes of discretion are affected by the inconsistency of local government policy making in outlining government regulations on regulations that are derived from the management of grant aid in the regions. Local governments should adapt regulatory changes and present more detailed and technical related grant assistance management so as to be consistent with legislation and implementation technical guidelines. In the institutions that become the leading sector should conduct guidance so that the uniformity of understanding and interpretation of the regulation between grant and grant receipt. Optimizing the role and function of inspectorate as internal supervisory apparatus should conduct guidance and socialization of Internal Control System hence misstatement of accounting recording can be detected early so that it can be repaired.

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