

The Implementation of Money Grant Program to Customary Villages and Community Groups From Good Governance Perspective: Case Study in Badung Regency

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Abstract

This study determined the implementation of money grants provision to customary villages and community groups, as well as strategies for realizing good governance in Badung Regency. A qualitative approach was used in data collection, utilizing documentation and interviews with 15 informants. The results show that the implementation of grants has met good governance, though some areas need improvement. Transparency is the aspect of good governance principle that implemented not optimally. But participation and accountability are well executed. However, efficiency and effectiveness are still economically down. This is because there are no sustainable economic benefits. Some of the grants are used for physical development, such as temples or village halls without sustainable economic benefits. Strategies have been put in place by the Badung Regency Government to realize good governance in providing grant money. This include improving quality and strengthening regulations in grant money administration. Furthermore, transparency is increased by utilizing information technology communication. This is accomplished through website and electronic grant applications. Also, accountability is enhanced to strengthen the internal capacity of grant managers. The Badung Regency Government increases community participation from planning, implementation, administration evaluation, and monitoring.

Keywords: Implementation of Money Grant Program; Customary Village; Community Groups; Good Governance

Abstrak

Tujuan penelitian ini adalah untuk mengetahui bagaimana pelaksanaan pemberian hibah uang kepada desa adat dan kelompok masyarakat, serta strateginya dalam mewujudkan tata kelola pemerintahan yang baik di Kab. Badung. Metodenya menggunakan pendekatan kualitatif dengan mengumpulkan data menggunakan dokumentasi dan wawancara terhadap 15 informan. Hasil penelitiannya adalah pelaksanaan hibah telah memenuhi tata kelola yang baik, namun masih terdapat beberapa hal yang belum optimal dan perlu ditingkatkan. Prinsip good governance yang belum diimplementasikan secara optimal adalah transparansi. Prinsip good governance dalam hal partisipasi dan akuntabilitas telah berjalan dengan baik. Namun dari segi ekonomi, efisiensi dan efektivitas masih belum berjalan dengan baik. Manfaat ekonomi secara berkelanjutan belum terlihat. Beberapa hibah digunakan untuk pembangunan fisik seperti pura atau balai desa yang tidak memiliki manfaat ekonomi berkelanjutan. Strategi kebijakan Pemerintah Kabupaten Badung untuk mewujudkan good governance dalam pemberian uang hibah antara lain: mendorong peningkatan kualitas dan penguatan regulasi dalam penyelenggaraan uang hibah, mendorong peningkatan transparansi dalam pengelolaan uang hibah dengan memanfaatkan komunikasi informasi teknologi melalui situs web dan aplikasi elektronik hibah, meningkatkan akuntabilitas dengan memperkuat kapasitas internal pengelola hibah dan meningkatkan partisipasi masyarakat mulai dari perencanaan, pelaksanaan, administrasi hingga evaluasi, dan pemantauan.

Kata kunci: Implementasi Program Hibah; Desa adat; Kelompok Masyarakat; Pemerintahan yang Baik

INTRODUCTION

The state is responsible for creating social welfare through government programs' policy and implementation (Antoniussaragintan, 2016; Putro, 2020). This include the allocation of grant funds meant to support the implementation of regional government affairs for good governance (Arna, 2016)

Good governance is based on professional business or work ethics (Nawawi, 2012). It is the balance of interaction and involvement between the government, the business world, and the community (Siduppa, 2019). According to the United Nations Development Program (UNDP), good governance is the use of political economy and administrative authority to manage all State affairs (Mardiasmo,

2009: 18). The goal is to realize a solid and responsible state government administration. Moreover, good governance enhances efficiency and effectiveness in maintaining a synergy of constructive interactions between the state, the private sector, and the public (Kurniawan, 2005).

The provision of regional grants facilitates good governance through state administrative procedures (Utama, 2019). The grants should given support the achievement of targets and activities of local governments, which distribute them based on the ability of Regional Original Income (PAD) (Suastra, 2017). Grants from the Regional Revenue and Expenditure Budget (APBD) are provided by the regional government only when the mandatory functions and choices are

fulfilled. It should support the achievement of the targets of local government programs and activities by considering the principles of justice, appropriateness, rationality, and benefits for the community (Indonesian Ministry of Home Affairs, 2018). Local governments should carefully implement the grants because they are the center of mass media attention (Damayanti, 2018). Moreover, they are a form of budget realization activities that invite public attention (Katit & Pinatik, 2016).

There are two types of grants, pure and special Government Accounting Standards Committee, 2006). The classification accommodates the provisions of Law Number 17 of 2013 on State Finance and Law Number 33 of 2004 on Financial Balance between Central and Regional Government. Based on the form, APBD grants are grouped into two. These include grants in the form of money, as well as goods and services. Money grants are included in regional financial management officials' work plans and budgets (Apriani, 2018).

The Badung Regency Government has implemented various policies and activity programs to accelerate the development process through community empowerment. One such strategy is the provision of financial grants. Based on the Badung Regent Regulation Number 47 of 2016 concerning Guidelines for Grants, the Badung Regency Government has budgeted grant expenditures given to community groups and customary

villages to accelerate development, as well as improve welfare and empowerment.

The implementation of good governance in the Badung Regency in money grant provision to customary villages is guided by Article 18B paragraph (2) of the 1945 Constitution. Customary Village (Pakraman) is a customary law community unit in Bali (JDIH Bali Provincial Government, 2001). These villages are bound by customs growing and developing in the local community, known as *awig-awig* (Dharmayuda, 2001), and arise from natural human demands (Griadhi & Ketut, 1991).

Grant spending has been regulated tightly, though it could be a shopping post prone to fraud. The grant expenditure budgeting are not based on programs, activities, and interests accommodated for community interests, and certain politicians cause fraud (Prabowo, 2016).

Many community groups do not understand the requirements for submitting a grant proposal according to the Badung welfare administrative mechanism (Badung Regency Government, 2020). Several delinquent grant projects that require IDR 128 billion of assistance submitted by the community in 2019 cannot be disbursed (Bali Express, 2019). Also, in 2018, the Badung Regency grant was under the spotlight of Indonesia's Corruption Eradication Commission (KPK) and Audit Board (BPK) because of its potential corruption crime (Balipost,

2018). The other problem is the number of grant recipient groups in 2016. In reality, there is only amounted to 1323 (74%) of grant recipients listed in the Attachment to the Badung Regent Decree 5329/03 / HK / 2017 dated August 28, 2017. Though the exact recipient number was 1789, not all were recorded in the accountability report (LPJ) Grant 2017 (Badung Regency Government, 2017).

Extensive research has been conducted on grants, such as The Effectiveness of Social Assistance for the Community of Idiot Village in Karangpatihan Village, Balong District, Ponorogo Regency (Asmaroini, 2012). The research found that the socio-economic conditions of the idiot village community were very minimal and needed assistance. Komang Suastra's research showed that implementing the Grants Policy in Badung Regency in the Bena Village area has motivated the community. However, it still needs improvement in communication aspect, such as policy socialization in implementing Badung Regent Regulation No. 47 of 2016 concerning Guidelines for Grants on objectives to be achieved (Suastra, 2017). According to the Governor's Regulation on Grants and Social Assistance, Ira Damayanti's research found that the implementation of grants to the Provincial Government of Bali is based on the Regulation of the Minister of Home Affairs No. 14 of 2016. This was downgraded later in Bali Governor Regulation No. 2 of 2017 by giving grants to unregistered community

organizations, supporting the existence and development of Balinese culture (Damayanti, 2018). Furthermore, Ni Made Suastini's research found that grant effectiveness for the quality of democracy and political participation, using Duncan's theory of effectiveness measures consists of goal achievement, integrity, and adaptation. An analysis was conducted on the correlation between grants and the quality of democracy and political participation. This analysis was based on the operational definition and the research results of grants effective in improving the quality of democracy and political participation. However, several aspects of grant funds distribution need to be evaluated and improved (Suastini, 2019).

This novel research determines the compliance of giving grant money to customary villages and community groups with the Badung Regency Government's mechanisms and policy strategy. It aims to realize good governance in the provision of grants to customary villages and community groups. According to Mardiasmo, there are three interrelated pillars to achieve good governance, including transparency, participation, and accountability. Moreover, the value for money, such as economy, efficiency, and effectiveness, is essential for good governance (Herasymiuk et al., 2020; Ibrahim et al., 2020; Mardiasmo, 2009; Pomeranz & Stedman, 2020)

METHODS

This study used a qualitative approach to collect written and oral descriptive data from the observable executors. Data were collected through interviews and documentation (Rios et al., 2020; Sugiyono, 2013; Yilmaz et al., 2020).

The research informants (17 informants) were divided into two groups. The first group was the grant giver, consisting of the Regional Government Budget Team (TAPD) as the policymaker, and the Inspectorate Inspector as the supervisor of the grant distribution process. The second group was the grant recipient, consisting of Bendesa Adat (Head of Customary Village) as an official responsible for preserving customs, culture, religion, and community groups requiring economic empowerment. The informants represented the sub-districts in Badung Regency, consisting of six districts, including Petang, Abiansemal, Mengwi, Kuta, North Kuta, and South Kuta. The selected districts in determining informants were based on the development area. Kuta District was selected as a tourism area, Mengwi District represented culture, and Petang District was a conservation and agricultural area.

RESULTS AND DISCUSSION

Good governance is currently the most crucial issue in the management of public administration. The reality and success of good governance require commitment from the government, the private sector, and society. One of the efforts to realize the

implementation of good governance is reforming the bureaucracy, which requires good professional coordination, as well as a high work ethic and morale (Yeremias T. Keban, 2012). Bureaucratic reform is an effort to make fundamental changes in government administration, especially regarding institutional (organization), management (business process), and human resource aspects.

The Government Regulation Number 41 of 2007 on Regional Apparatus Organizations was issued to realize good governance through organizational structuring. This regulation guides and directs regions in forming an ideal, effective, and efficient regional apparatus organization under the conditions, characteristics, and capabilities of achieving good governance.

To meet the above criteria, the Badung Regency Government has provided financial grants to customary villages and community groups based on the applicable legal aspects. Grants given annually are regulated by Regent Regulation Number 47 of 2016 concerning Guidelines for Grants. In this study, the grants were given to customary villages and community groups.

Grants are given with several conditions, including specifically stipulated, non-mandatory, non-binding, and not continuous every fiscal year, unless otherwise directed by laws and regulations. Furthermore, they benefit local governments in supporting the implementation of functions,

development, community, and meet the requirements of the grantee (Pradana, 2020).

The results of the interview with the Head of the TAPD of Badung Regency showed that the Standard Operating Procedure obligated the implementation of giving money grants to community groups. There is still no standard operating procedure as a reference for grants. However, the grant-giving procedure has followed existing norms. When applying for money grants, the applicant submits a proposal addressed to the Regent of Badung. The proposal is verified and reviewed by the team and submitted to the Welfare Section. It is then forwarded to the Regional Apparatus Organization (OPD) for evaluation and verification and then submitted to the TAPD. The Budget Team, led by the Regional Secretariat and related agencies, discusses and reviews the proposal regarding the regional financial capacity to finance the grant funds in one fiscal year. A report is then made for the Regent of Badung through the Regional Development Planning Agency (Bappeda). This is related to the draft KUA-PPAS (General Budget Policy (KUA) and Temporary Budget Ceiling Priorities). It is then proposed to the Regional People's Representative Council (DPRD) as the Draft APBD to be discussed together. After being discussed and approved by the DPRD, it enters the APBD. This is followed by a Grant recipient's Decree (SK) that the TAPD task has been completed. A grant recipient decree is made by the

Regional Financial and Asset Management Agency (BPKAD). It becomes the basis for the Welfare Section to prepare a Regional Grant Script (NPHD). Furthermore, each grant is written in the NPHD and signed jointly by the Regent and the grantee (Jannah, 2013).

The tracing grant disbursement results in Badung Regency in 2017 showed the recipients listed in the Attachment to the Badung Regent Decree 5329/03 / HK / 2017 dated August 28, 2017. However, not all of them were recorded as realizations in the 2017 LPJ Grant (Badung Regency Government, 2017). It means that some recipients of money grants listed in the Attachment to the Badung Regent Decree 5329/03 / HK / 2017 dated August 28, 2017, could not be realized.

Several factors cause grants could not to be realized. First, the possible incompatibility of nomenclature in the SK and facts in the field. For instance, in the Decree, the temple should be repaired, but the Wantilan (Balinese pavilion) was repaired. Consequently, the funds could not be disbursed and should be returned to the Remaining Budget Financing for the Year (SILPA). Second, it is possible that when the NPHD is issued, the grantee lacks time to work on it and is considered a risk.

A decree does not mean that they must or have received the grant. It is only a legality and informs the group to be assisted. Besides the Decree (SK), it is the responsibility of NPHD to ensure that people or community groups

receive cash grants. The SK includes the names of the money grant recipients, but the implementation has technical problems. These include mismatches in the designation of the object or target, as well as the address stated in the proposal and on the SK. (Result of the interview with TAPD Chair)

According to the opinion of the Head of Badung Regency TAPD, after matching with the report on the financial grant relations in 2016 and 2017, not all money grant recipients in the Regent's Decree were realized. The number of grants realized in 2016 and 2017 is as shown in the following table.

Table 4. Percentage of Realized Money Grant Recipients in 2016 and 2017

Number	1	2	Total
Year	016	2017	
Number of Grant Recipients in the Decree	1789	1897	3686
Realize	1323	1622	2945
Prostates	74%	86%	80%
Not Realized	466	275	741
Percentage	26%	14%	20%

Source: *Badung Regency Government*, 2020

The data in Table 5.1 shows that out of 1789 grant recipients in 2016, only 1323 (74%) were realized, and 466 (26%) were not. In 2017, out of 1897 grant recipients, 1622 (86%) were realized, and 275 (14%) were not. Although many grants were not

realized, there was an increase in 2017 to 86%, from 74% in 2016.

There was an increase in allocating social assistance funds and grants at the national and regional levels. The utilization of the grant, social assistance, and financial aid expenditures would be effective when balanced with the consistency of increasing PAD. In line with this, Panggabean stated that the successful implementation of regional autonomy is largely determined by each region's ability to finance certain activities (Amalia & Pratolo, 2013).

Understanding good governance in providing money grants to customary villages and community groups should be seen from the legal aspect. Additionally, it should be reflected in the implementation of good governance principles. According to (Herasymiuk et al., 2020; Ibrahim et al., 2020; Mardiasmo, 2009; Pomeranz & Stedman, 2020), the achievement of good governance implemented by the Badung Regency Administration is based on 3 interrelated pillars, including transparency, participation, and accountability. Moreover, the achievement is dependent on the value for money, comprising economy, efficiency, and effectiveness.

A. Transparency

Transparency and openness are built based on the freedom of information. The information relating to the public interest is obtained directly. Transparency is the openness of the public sector institutions in

providing information that should be understood and monitored by people. This openness is seen from 3 aspects, including open policies towards supervision, public access to information on every aspect of government policy, and the existence of a check and balanced principle between the executive and legislative bodies (Mardiasmo, 2009).

Based on the above principle definition, the implementation of grants to customary villages and community groups in the Badung Regency has not been optimal. However, the Badung Regency Government is committed to realizing the transparency principle through information technology, such as using e-grants and web <https://apbd.badungkab.go.id>. Since 2019, information technology has been used in submitting grants in Badung Regency. The requirements for submitting grants and a list of recipients' names have been published on the district government website. This content serves to provide information about grants to the public.

The highly dynamic life reality requires fast-paced service. The concrete manifestation of responsive governance principles includes providing service centers for public complaints and the community's critical and urgent matters (crisis center). Furthermore, there have to be suggestion boxes, readers' letters, and responses, as well as various forms of executive and legislative responses in public meeting forums.

Related to money grants for customary villages and community groups in Badung Regency, this principle could be implemented through the performance of the Communication and Information Technology Office, the Internet at <https://badungkab.go.id>, or the SMS gateway programs. These two programs enable the community to cheaply and easily access various information on how to obtain grants. Besides the procedures for obtaining grants on this website, there is information about several activities performed by the Badung Regency Government. Additionally, the website sends various complaints, suggestions, and criticisms of the Government. Later, through several operators, various suggestions, criticisms, and public complaints are immediately answered or conveyed to the relevant response units.

Based on research findings, many grant applications have not been processed according to the established procedures. The submission of money grants in the Badung Regency has not been transparent. For instance, grant accountability is not reported as per the procedures. Moreover, the Bendesa Adat that has finished serving still signs the responsibility for the use of grants. The giving of money grants to customary villages and community groups by the Badung Regency Government was heavily politically charged. When the community applying for the grant lacks relatives of public officials or Regional Parliament

members, it is not easy to obtain the grant (interviews with Former Kelan Adat Bendesa, Bendesa Adat Pererenan, Bendesa Adat Pangsan, and the Secretary of the Petang Customary Village).

B. Participation

The direct or indirect community involvement in making decisions is performed through representative institutions that channel their aspirations. This participation is built based on the freedom of association and speech. There are several participation indicators from the perspective of good governance. They include the existence of forums to accommodate representative community participation, with clear direction and openness, as well as community involvement in the decision-making process.

Direct or indirect community involvement in decision-making is performed through representative institutions that channel their aspirations. The Badung Regency Government's implementation of this principle in providing money grants is manifested in grant application by the Customary villages and community groups.

The good governance implementation based on the participation principle is manifested in the community involvement in preparing the Regional Revenue and Expenditure Budget (APBD). The APBD for Badung Regency was determined through the Development Planning

Conference from the sub-district to the regency. This enabled the government to absorb community aspirations to determine the regional expenditure plan for the Badung Regency. During the implementation of the Development Planning Conference, direct and indirect expenditure is to be discussed, including grant expenditure. Moreover, it determines the budget to be disbursed by people's representatives (the interview results with the former Kelan Adat Bendesa, Pererenan Adat Bendesa, Pangsan Adat Bendesa, and Petang Customary Village Secretary and fishermen groups in Kuta and Livestock Farmers Group)

Community involvement is manifested in social participation, such as the physical construction from the money grant provided by the Badung Regency Government. Most community groups stated that they actively participated in *tedun ngayah* (mutual cooperation). Before applying for grants, customary villages and community groups hold various meetings attended by representatives of the *krama* (community members). The meetings aim to prepare grant application plans. Also, this deliberation has been implemented through several stages from the village sub-district to the regency level. Subsequently, community participation in grant preparation is considered good when related to the grant provision process. This is because the socialization stages to the community are conducted by the Badung Regency government. Therefore, the good governance

principle has been implemented in the money grant provision at Badung Regency.

C. Accountability

Accountability is an obligation to be responsible for the success or failure of the organization's mission in achieving its goals and objectives. This is achieved through an accountability medium conducted periodically. There following are the three accountability indicators related to good governance: the decision-making process made in writing, available to those in need, fulfills ethical standards and values according to the correct administration principles; clarity of policy objectives that are in line with the organization's vision and mission, as well as applicable standards; feasibility and consistency from the operational targets and priorities.

The public accountability of the regional head is the obligation to answer or explain their performance to the people that have the right to receive the answers or information. Furthermore, the community is put in its true position as the owner of the government (Runtuwarouw et al., 2019; Sugianto & Budiarsih, 2018).

Public accountability is a measure or standard that shows the conformity to the implementation of policy formulation with the laws and regulations of the organization concerned. According to observations, providing money grants to customary villages and community groups is closely related to this principle. The

changes of the regional budget implementation arrangements to Performance-Based Budgets reactivate each apparatus organization to compile a Government Agency Performance Accountability Report (LAKIP). The regional apparatus organization of the Badung Regency should annually report its physical and financial performance through the agency or work unit LAKIP. This shows that, in providing grants to customary villages and community groups, the Badung Regency government has exercised the accountability principle by implementing the Government Agency Performance Accountability Report (LAKIP).

Grant budgeting should use mechanisms, such as the existence and evaluation of proposals, as well as recommendations of Regional Apparatus to the Regional Head through the TAPD (Regional Government Budget Team). Furthermore, based on APBD guidelines, the grants should fulfill certain criteria. They should be non-mandatory, non-binding, and non-consecutive every Fiscal Year. However, certain untimely recommendations have not been supported by the evaluation results of the Regional Apparatus. Also, there are recurring cash grants to community groups. The implementation of cash grants to community groups is closely related to the procurement of goods and services because most are physical developments with a value of up to billions. Hence, the implementation

should comply with the rules for the procurement of goods and services. The grant recipient accountability provisions include a report, a responsibility statement that the grant has been received and used according to the Regional Grant Agreement Manuscript, as well as with complete and valid proof of expenditure. However, some grantee reports are not in line with the plan and the NHPD (Regional Grant Agreement Script). Furthermore, monitoring and evaluation should be conducted on the work progress implementation, the use of grant funds, as well as the information on the management of funds in grantees, and other coaching functions. This ensures that grant funds are used according to the approved proposal. (interview with the Inspector of Badung Regency)

Based on the mechanism determined, grants to Customary Villages and Community Groups have fulfilled the accountability principle, although several areas still need to be addressed.

D. Value for money

Value for money is a basic concept of public sector organizational management on three main elements, including economics, efficiency and effectiveness. Economically, value for money is related to obtaining input with a certain quality and quantity at the lowest price. It is the ratio between input and input value, as expressed in monetary units. Efficiency is related to achieving maximum output with certain

input. It is the use of the lowest input to achieve a certain output. Efficiency is the ratio of output to the input associated with predetermined performance standards or targets. Effectiveness is related to the achievement level of program results with the targets set. It is a comparison of outcomes with outputs. There are several indicators of value for money, such as: minimizing input and maximizing output (maximum use of financial resources.); the ratio between output and input; and organizational success (goals achieved and programs performed, or activities carried out correctly).

In this context, the success of the Badung Regency Government in providing grants in line with the Decree of the Badung Regent Number 2146/01 / HK / 2016 about the Determination of Grant Recipients for Changes in the Budget and Regional Expenditure of Badung Regency for Fiscal Year 2019, has a judicial explanation. This implies that grants should improve services to the community, regional government administration, and essential public services. Therefore, it is necessary to consider several indicators to determine the policy objectives to support the function of the Badung Regency Government and provide benefits to the target group.

Budgeting mechanisms and procedures for grants and social assistance should consider the principles of benefit, justice, and appropriateness to increase regional

budgets' transparency and accountability. For instance, grants and social assistance should have been clearly described in the expenditure details concerning users' purpose and target. (Sianturi, 2017).

The effectiveness principle has been implemented in the grant fund program. This is indicated by the quick availability of funds in program implementation (Prastama et al., 2013). The implementation of giving money grants to customary villages and community groups in terms of economy, efficiency, and effectiveness is manifested in the existence of an economic turnover in the community. The grant was effective for the community in physical and non-physical development, such as constructing a *wantilan pura*, which was very beneficial. Furthermore, it impacts the economic turnover of the community. However, there are no sustainable economic benefits. Several grants are used for physical development without sustainable economic benefits, such as temples or village halls. Sometimes, a temple or village hall that is still in good condition is repaired to get a grant. Moreover, a village hall is constructed and only used for meetings with residents. When the construction of the village hall is multi-purpose, it serves to generate money. This hall could later be rented out for public purposes, such as receptions or other activities (the interview results with Former Bendesa Kelan and Bendesa Pererenan)

The grants provision positively impacts the recipient community. However, there are negative impacts. For instance, temples or objects with cultural and religious values could be lost due to rehabilitation or replaced because of grants.

Based on the description regarding the good governance implementation, the Badung Regency Government has developed the economy by providing money grants to Customary Villages and community groups. However, it does not optimally fulfill sustainable economic benefits.

E. Strategy for Creating Good Governance

To create good governance, the basis for the formulation of the Badung Regency Government's policy strategy is the identification of strengths, weaknesses, opportunities, challenges or threats, (referred to as SWOT Identification, standing for Strength, Weaknesses, Opportunity, Treat) faced in providing grants money to Customary Villages and Community Groups.

The strengths, weaknesses, opportunities, and challenges faced by the Badung Regency Government in providing money grants to Customary Villages and Community Groups are mostly derived from Regent Regulation Number 43 of 2016 about Guidelines for Grants. Moreover, the SWOT Identification is derived from informants' input from Regional Apparatus, as well as Customary

Bendesa and Community Groups as grant recipients.

This research shows that the strengths, weaknesses, opportunities, and challenges faced by the Badung Regency Government in providing money grants to Customary villages and community groups are:

Strength: 1.) The high Regent commitment to improving community services and welfare, especially in preserving customs, religions, and culture; 2.) The availability of regulations on grants, including Regent Regulation No. 43 on Guidelines for Grants; 3.) The high regional financial capacity of Badung Regency to allocate grant spending to Customary Villages and Community Groups; and 4.) Availability of Communication Information Technology Facilities owned by the Badung Regency Government

Weakness: 1.) The Badung Regency Government lacks the Technical Guidelines for the grant money management to agencies, institutions, or community groups as a reference in planning, implementation, and supervision of grants for recipients; 2.) Weak coordination between regional apparatus handling grants; 3.) The low quality of the State Civil Apparatus human resources in handling grants; 4.) The Money Grants Management is not in line with the provisions starting from planning, implementation, administration, and accountability, as well as evaluation and monitoring.

Opportunity: 1.) Customary villages in Badung Regency have high resilience

in preserving customs, religion, and culture; 2.) The number of Customary Villages and community groups in Badung Regency that propose Grant Proposals; 3.) There are employment opportunities for the Badung Regency community from grant funds

Threat: 1.) Lack of understanding from Customary villages and community groups on grant management, especially in submitting proposals, procurement of goods and services, as well as the responsibility; 2.) The loss of cultural values in physical development that ignores historical, aesthetic, philosophical, and religious values; 3.) The ineffective use of grant funds in improving the community economy

Based on the strengths, weaknesses, opportunities, and threats of Badung Regency, the SWOT analysis to obtain alternative strategies in providing money grants for Customary Villages and Community Groups are as follows:

S-O Strategy: 1.) Increase the implementation of leadership commitments in preserving customs, religions, and cultures; 2.) Improve Financial Governance in the preparation of the grant budget to ensure it is always based on regulations; 3.) Utilize the information and communication technology in managing many grant proposals; and 4.) Increasing the effectiveness of the grant expenditure budget to ensure it creates job opportunities for the community

W-O Strategy: 1.) Prepare Technical Guidelines on Grant Management to set administration in managing proposals; and 2.) Improve coordination between regional apparatuses in handling grants up to the sub-district and village levels; and 3.) Increase the human resources quality that handles grants to ensure the implementations are in line with the plan

S-T Strategy: 1.) Increase public understanding about grant management to ensure it does not conflict with regulations; and 2.) Increase the effectiveness of grant management for productive activities and the preservation of cultural values through the utilization of ICT

W-T Strategy: 1.) Improve the human resources quality, both from the giver and the grantee, to improve management implementation; and 2.) Improve the grant management quality to anticipate the loss of cultural values.

Based on several alternative strategies from the SWOT analysis above, a policy strategy for the Badung Regency Government is formulated to create good governance in giving money grants for Customary villages and community groups, as follows: 1.) Increasing quality and strengthening of money grant regulations through the preparation of comprehensive technical management guidelines. This contains the flow of mechanisms, requirements, and classification of applicants and other technical provisions; 2.) Increasing transparency in the cash grants management by utilizing

communication information technology through the e-grant website and application; 3.) Increasing the accountability of cash grant management by strengthening the internal capacity of the manager. This is accomplished through increasing the human resources capacity and improving the stakeholders' quality and synergy; and 4.) Increase community participation from planning, implementation, administration to evaluation, and monitoring through socialization and assistance.

F. Research Discussion

This research found that the grants implementation has fulfilled the good governance principle, though some areas still need improvement. The good governance principle that has not been implemented optimally is transparency. The principles of participation and accountability have been well implemented. However, efficiency and effectiveness are still not well executed from an economic perspective because sustainable economic benefits seem invisible. Some grants are used for physical development, such as temples or village halls, which lack sustainable economic benefits. This is in line with I Komang Suastra's findings that implementing the Grants Policy in Badung Regency at the Benoa Village area has motivated the community. However, it still needs further improvements in the communication aspect, such as policy socialization. This ensures that the regulation is understood and the implementation of

Badung Regent Regulation No. 47 of 2016 about Guidelines for Grants is conducted in line with the policy objectives (Suastra, 2017). Furthermore, the monitoring process needs to effectively assign staff to supervise the grant funds realization to each grantee according to the allocation. The realization of the principle practice that serves as guidelines in grant provision by the Badung Regency Government has been effective. This is reflected in the principles of justice, appropriateness, rationality, and benefits for the community. During the practice of this principle, the provision of grant assistance to community groups in the Benoa Village area, such as Pengempon Pura, Mother's group, *Teruna*, or Youth Organization, Pecalang, Sekaa Santhi, and livestock groups, have been performed based on the 4 principles that serve as guidelines.

There are several policy strategies of the Badung Regency Government to realize good governance in providing grant money to customary villages and community groups includes. The first strategy is promoting quality improvement and strengthening regulations in the implementation of grant money. The second strategy is increasing transparency in grant money management by utilizing information technology communication through websites and electronic applications. The third strategy is to increase grant management accountability by strengthening the manager's internal capacity and increasing community

participation right from planning, implementation, administration to evaluation and monitoring. According to Sumiaty's findings, several essential inputs are needed. These include the quality and quantity of implementing human resources that need improvement, the work program and activities schedule should first be prepared to be improved, and the verification processes should be conducted in line with the applicable provisions. Furthermore, weak control over the apparatus should be improved to handle public proposals (Sumiaty, 2016).

CONCLUSION

The implementation of giving grants to Customary Villages and Community Groups in Badung Regency is in line with the mechanisms and procedures and fulfils the principles of good governance. However, the principle of transparency still needs attention. Therefore, compliance in giving money grants to customary villages and community groups is always in line with the applicable mechanisms and procedures. The strategy of Badung Regency Government's policy to create good governance in providing money grants to customary villages and community groups is as follows: Promoting quality improvement and regulation stabilization in the implementation of money grants; Promoting increased transparency in the money grant management by utilizing information technology and communications through the e-grant

website and application; Improving the accountability of money grant management through strengthening the manager's internal capacity by increasing human resources capacity and improving stakeholders' quality and synergy; and Improve community participation, starting from planning, implementation, administration to evaluation, and monitoring through socialization and assistance. Giving money grants to Customary Villages and community groups in Badung Regency in a future implementation should be based on comprehensive technical guidelines for grant management. This should contain the flow of grant mechanisms, requirements, and classification of applicants, as well as other technical provisions.

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