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Accountability and Transparency in the Management of Grant Funds for the Young Beginner Entrepreneur Program (WMP): A Phenomenological Study of WMP Awardees in the Culinary Subsector at the Youth and Sports Agency (Dispora) of DKI Jakarta Province

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Abstract: This study examines the experiences of culinary-subsector awardees of the Wirausaha Muda Pemula (WMP) Program in managing and accounting for grant funds, their interpretations of accountability and transparency, and their interpretations of the roles of the Youth Entrepreneurship Forum (FKP) DKI Jakarta and the Youth and Sports Agency (Dispora) of DKI Jakarta Province. The study employed a qualitative method using a transcendental phenomenological approach. Data were collected through in-depth interviews with six culinary-subsector WMP awardees as primary informants, supported by two informants from FKP and two informants from Dispora. The findings show that grant management was experienced through administrative, practical, and moral processes. Grant funds were interpreted as an entrusted responsibility for business development. Accountability was interpreted as the responsibility to use funds in accordance with program objectives and to explain the reasons for their use, whereas transparency was interpreted as openness and traceability through records, evidence, documentation, validation, and accountability reports. Five essential themes were generated: grant funds as an entrusted responsibility for business development; the budget plan as an initial plan confronted by real business needs; the dynamics of fund realization in culinary enterprises; transaction traceability as a transparency challenge; and mentoring as a bridge between program rules and micro-business practices. The essence of the awardees' experience lies in balancing responsibility for public funds with the dynamics of culinary micro-enterprises.
Keywords: Accountability, Transparency, Grant Funds, Wirausaha Muda Pemula, Phenomenology, Culinary MSMEs.

BACKGROUND

Micro, Small, and Medium Enterprises (MSMEs) occupy a strategic position in Indonesia because they contribute substantially to gross domestic product, employment, and investment. Nevertheless, the entrepreneurial structure remains dominated by beginner entrepreneurs who frequently require stronger support in business capacity, financial literacy, mentoring, and administrative skills. Government assistance therefore plays an important role in strengthening business continuity and enabling young entrepreneurs to develop productive economic activities.

The Provincial Government of DKI Jakarta implements the Wirausaha Muda Pemula (WMP) Program through the Youth and Sports Agency (Dispora). The program provides training, mentoring, and grant funds to young entrepreneurs. Each awardee receives IDR 12,000,000 for business development and is expected to prepare a Rencana Anggaran Biaya (RAB), realize the use of the funds, maintain transaction evidence, and submit a Laporan Pertanggungjawaban (LPJ). Because the grant originates from public resources, its management is inseparable from accountability and transparency.

The culinary subsector is empirically important in the program. During 2023-2025, 75 of 132 WMP awardees, or approximately 56.8%, operated culinary businesses. The subsector also has distinctive operational characteristics: frequent daily transactions, repeated purchases of raw materials, price

fluctuations, direct interaction with suppliers and consumers, and reliance on traditional markets or other informal supply chains. These conditions may complicate the alignment between the initial RAB, actual business needs, transaction records, and formal supporting evidence.

Prior studies on public grants have mainly emphasized procedures, regulations, institutional mechanisms, compliance, and reporting constraints (Runtuwarouw et al., 2019; Barus & Nasution, 2022; Wardoyo et al., 2022). Studies on MSMEs have also highlighted limited accounting knowledge, simple recordkeeping, restricted human resources, and difficulties in implementing formal reporting standards (Widyatama & Yanida, 2016; Aprilianti et al., 2023; Novatiani et al., 2023). These studies are valuable, but they do not fully explain how grant recipients experience and assign meaning to the responsibility of managing public funds within the everyday realities of micro-enterprises.

This gap is important because awardees are not merely objects of government policy. They are actors who directly experience planning, spending, recording, evidencing, reporting, and communicating the use of grant funds. Their experience can reveal how formal accountability requirements are translated into micro-business practices, how transparency is maintained when formal evidence is limited, and how mentoring shapes the capacity to account for public resources. Accordingly, this study investigates the lived experiences of culinary-subsector WMP awardees and examines how those experiences shape their interpretations of accountability, transparency, and the roles of FKP and Dispora.

THEORETICAL FRAMEWORK

Public-sector governance provides the normative context for understanding government grants. Public resources must be managed responsibly, openly, and in accordance with stated objectives. Accountability refers to the obligation to explain actions, decisions, resource use, and results to parties entitled to receive an account (Mardiasmo, 2018). In grant management, accountability covers not only the final report but also planning, realization, recording, evidence collection, and the ability to explain the relationship between spending and program objectives.

Transparency concerns the availability of information that is clear, understandable, and traceable. In the WMP context, transparency has two related sides: the program organizer must communicate mechanisms and requirements clearly, while awardees must openly record, evidence, and explain the use of funds. Transaction traceability is therefore central. It connects receipts, invoices, notes, photographs, digital records, seller information, and explanations to the actual use of public funds. Traceability becomes especially important in culinary micro-enterprises because transactions do not always generate complete formal evidence.

This study also employs stewardship theory as a supporting concept after themes have been developed from the data. Stewardship theory views actors as capable of prioritizing collective or organizational objectives rather than acting only in self-interest (Donaldson & Davis, 1991; Davis et al., 1997). In this study, the theory helps interpret responsibility, trust, honesty, commitment, and alignment with program objectives. It is not used to classify awardees deductively or to assume that every action is compliant. Instead, it provides a conceptual lens for examining whether the awardees' expressed orientations resemble stewardship and where administrative limitations create tension with that orientation.

The methodological foundation is transcendental phenomenology (Moustakas, 1994). Phenomenology focuses on lived experience and seeks to describe what participants experienced, how the experience was shaped by context, and the essential meaning shared across participants. Concepts such as accountability, transparency, traceability, stewardship, and mentoring function as sensitizing concepts; they assist interpretation after the phenomenological themes have emerged rather than predetermining the categories of analysis.

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METHOD

This study used a qualitative design with a transcendental phenomenological approach. The approach was selected because the objective was not to measure compliance statistically or audit the legality of individual transactions, but to understand how awardees experienced and interpreted grant management. Data collection took place from 20 April to 20 May 2026 through in-depth semi-structured interviews, observation, and document review.

Informants were selected purposively according to their direct involvement and relevance to the phenomenon. Six culinary-subsector awardees were the primary informants because they had experienced the entire process from RAB preparation to LPJ submission. Two FKP informants and two Dispora informants served as supporting informants. FKP provided contextual information on mentoring and technical communication, while Dispora provided information on program objectives, implementation, reporting, monitoring, and accountability. Supporting data enriched and contextualized the awardees' experiences but were not the primary basis for constructing the phenomenological essence.

Table 1. Informant Composition and Analytical Role

Informant Group	Number	Role in the Study
Culinary-subsector WMP awardees	6	Primary informants who directly experienced RAB preparation, fund realization, transaction recording, evidence collection, and LPJ preparation.
FKP DKI Jakarta	2	Supporting informants providing context on mentoring, communication, technical guidance, learning networks, and interaction with awardees.
Dispora DKI Jakarta Province	2	Supporting informants providing context on program objectives, implementation mechanisms, reporting, monitoring, and accountability.

Source: Processed by the authors from interview data and phenomenological analysis.

The adequacy of six primary informants was assessed through depth and information sufficiency rather than statistical representation. Their accounts displayed recurring patterns while retaining contextual variation in business needs, recordkeeping practices, transaction evidence, and mentoring experiences. Credibility was strengthened through source triangulation, technique triangulation, member checking, and prolonged engagement. Differences among informants were not treated as inconsistencies to be removed; they were examined as contextual variations that enriched understanding of the phenomenon.

Data analysis followed the main stages of Moustakas' transcendental phenomenology: organizing the data; applying epoche or bracketing; horizonalization; identifying significant statements; grouping meaning units; developing essential themes; constructing textural and structural descriptions; and synthesizing the essence of experience. The researcher's position as a 2023 WMP awardee and FKP member required explicit reflexivity. Assumptions and prior experiences were documented and bracketed so that interpretation remained grounded in the informants' accounts.

RESULTS

The analysis generated five essential themes representing the shared experience of the primary informants. These themes were developed from significant statements and meaning units, while data from FKP and Dispora were used as supporting context. Together, the themes show that WMP grant management was experienced as an intersection of moral responsibility, initial planning, operational adaptation, transaction traceability, and institutional support.

Table 2. Essential Themes, Main Findings, and Propositions

Code	Essential Theme	Main Finding	Analytical Proposition
TE-1	Grant funds as an entrusted responsibility for business development	Awardees interpreted the grant as funding for business development rather than personal use.	Interpreting the grant as an entrusted responsibility shaped an orientation toward business development, honesty, and alignment with program objectives.

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Code	Essential Theme	Main Finding	Analytical Proposition
TE-2	The RAB as an initial plan confronted by real business needs	The RAB helped awardees identify priorities, but needs could change after funds were received.	The RAB functioned as an initial planning instrument, while its implementation was affected by preparation time, price changes, and developing business needs.
TE-3	Dynamics of fund realization in culinary enterprises	Spending was influenced by raw-material prices, operational needs, business strategy, and field conditions.	Adjustments made by some awardees were interpreted as responses to business dynamics when they remained related to program objectives and could be explained and traced.
TE-4	Transaction traceability as a transparency challenge	Awardees maintained evidence through receipts, invoices, notes, documentation, validation, or alternative evidence.	Transparency was enacted through traceability by combining formal evidence, records, documentation, and alternative validation when formal evidence was unavailable.
TE-5	Mentoring as a bridge between program rules and micro-business practices	FKP and Dispora were interpreted as connecting program requirements with awardees' business practices.	Mentoring helped translate requirements into grant management and accountability practices, although its value depended on relevance, consistency, and continuity.

Source: Processed by the authors from interview data and phenomenological analysis.

The first theme concerns the moral orientation attached to the grant. Awardees consistently distinguished the fund from money that could be used freely for personal interests. They described it as a trust from government that had to support business development. This meaning was expressed through honesty, caution, responsibility, and an obligation to explain spending. The grant therefore had both an economic function as a business stimulus and a moral function as an entrusted public resource.

The second theme shows that accountability began before money was spent. Preparing the RAB required awardees to identify needs, determine urgency, compare prices, and select priorities. The RAB provided structure, but it was prepared within limited time and before all future conditions were known. Consequently, awardees regarded it as an initial plan rather than a complete prediction of subsequent operational needs.

The third theme captures the dynamic realization of funds. Some awardees experienced changes in prices, availability, production needs, equipment priorities, packaging, promotion, and business strategy after the RAB had been approved. The study does not conclude that deviations were legally acceptable or that administrative obligations could be ignored. Rather, it identifies how informants understood and explained adjustments as responses to actual business conditions while seeking to preserve the purpose of business development.

The fourth theme concerns traceability. Awardees used formal invoices and receipts when available, but purchases from traditional markets, small shops, and informal suppliers did not always produce standardized evidence. They therefore described supplementary practices such as manual notes, digital records, photographs, simple receipts, seller information, and field validation. Transparency was not interpreted as the mere existence of a document; it was understood as the ability to disclose, explain, and trace the flow of funds to actual business activities.

The fifth theme shows the relational character of accountability. FKP was experienced as a technical companion, communication channel, learning space, and business network. Dispora was interpreted as the organizer that provided opportunity, formal direction, and the program framework. Experiences were not uniform: some awardees valued the assistance, while others expected more relevant materials, clearer reporting formats, continuous monitoring, and post-program mentoring.

TEXTURAL AND STRUCTURAL SYNTHESIS

The textural description explains what the awardees experienced throughout the grant-management process. They first encountered the program through information, selection, interviews, and incubation. They then identified business needs and translated those needs into a RAB. After disbursement, they purchased assets, raw materials, packaging, promotional services, or other operational requirements. They recorded transactions through spreadsheets, mobile-phone notes, invoices, receipts, photographs, and other supporting records. Finally, they organized the evidence into an LPJ and communicated with FKP or Dispora when clarification was required.

Although these activities were shared, their practical execution differed. Some awardees had prior recordkeeping routines and could prepare the LPJ with relative ease. Others recorded transactions only when reporting deadlines approached and therefore had to reconstruct earlier purchases. Some obtained complete invoices through online transactions, whereas others relied on traditional markets or small suppliers that did not issue formal receipts. Some realized the RAB largely as planned, while others changed items because prices, business strategies, production priorities, or product availability had changed.

The structural description explains how and under what conditions those experiences were formed. First, the public origin of the funds created a moral and administrative context. Awardees knew that the money was not private capital and that its use had to be connected to the purpose of the program. Second, the culinary business environment generated operational uncertainty through volatile raw-material prices, repeated purchases, short product cycles, and informal supply relationships. Third, administrative capability varied among awardees because their businesses differed in scale, recordkeeping habits, digital literacy, and prior reporting experience.

A fourth structural condition was the design of the WMP program itself. RAB and LPJ requirements provided a formal framework that encouraged planning and traceability. At the same time, the clarity of formats, communication channels, monitoring intensity, and opportunities to consult affected how readily awardees could translate those requirements into practice. FKP and Dispora therefore entered the experience not merely as external institutions but as contextual actors whose communication and guidance shaped how formal requirements were understood.

The integration of the textural and structural descriptions clarifies why the same program could generate both recurring patterns and different experiences. All awardees encountered the responsibility to plan, spend, record, and report, but they did so under different combinations of market conditions, administrative capacity, supplier practices, and mentoring support. The shared essence does not erase these differences; it captures the common task that ran through them.

Accordingly, the essence of the experience is expressed as balancing responsibility for public funds with the dynamics of culinary micro-enterprises. The phrase 'balancing' does not mean compromising accountability or treating formal requirements as optional. It refers to the awardees' effort to preserve the public purpose, explain decisions, and maintain traceability while operating businesses whose needs and transactions could not always be predicted at the RAB stage. This essence connects the moral meaning of entrusted funds, the practical need for adaptation, and the administrative demand for evidence and reporting.

DISCUSSION

The findings demonstrate that accountability and transparency were experienced through moral, practical, and administrative dimensions. The moral dimension appeared in the interpretation of grant funds as an entrusted responsibility. The practical dimension appeared in efforts to align spending with evolving business needs. The administrative dimension appeared through RAB preparation, recording, evidence collection, validation, and LPJ preparation. These dimensions were mutually connected rather than separate stages.

The stewardship perspective helps interpret this pattern. Awardees generally displayed stewardship characteristics in their expressed orientation: the funds were directed toward business development, personal use was rejected, and honesty and responsibility were emphasized. Their efforts to maintain records and supporting evidence also reflected a desire to make fund use explainable. Nevertheless, stewardship was not always manifested as perfect administrative compliance. Differences between the RAB and realization, uneven recordkeeping capacity, and reconstruction of transaction evidence reveal tension between responsible orientation and administrative capability.

This distinction is important. A change in realization or limited formal evidence does not automatically prove opportunistic behavior, but neither does a responsible intention eliminate formal obligations. The study is phenomenological, not an audit; it cannot verify every transaction or conclude that all awardee actions were compliant. It can only show that the informants' accounts broadly supported stewardship at the level of responsibility, trust, honesty, and alignment with program objectives, while also demonstrating that such orientation requires clear systems and sustained mentoring to become consistently visible in administrative accountability.

The findings also extend previous research on MSME recordkeeping. Studies have shown that micro-enterprises often rely on simple, informal, and experience-based financial practices (Widyatama & Yanida, 2016; Aprilianti et al., 2023). This study adds that, in a public-grant context, simple records are not merely internal management tools; they become part of the recipient's attempt to maintain traceability. At the same time, the findings do not equate manual notes with legally sufficient evidence. The adequacy of evidence remains a matter for program evaluation or audit.

The findings further show that accountability is relational. Awardees' ability to account for funds depended not only on individual commitment but also on the clarity of program requirements, communication, reporting formats, technical guidance, and the availability of channels for consultation. Mentoring therefore acts as a bridge between administrative language and the operational realities of micro-enterprises. This supports the view that public accountability should consider the capacities and information access of the parties involved, not only the obligation to submit reports.

Table 3. Alignment of Essential Themes with Normative and Accounting Frameworks

Theme	Comparative Framework	Analytical Alignment
TE-1: Entrusted responsibility for business development	Law No. 17/2003; Government Regulation No. 12/2019; PSAK 220	The meaning of the grant as a responsibility aligns with principles of openness, responsibility, and purpose-oriented public financial management. PSAK 220 is used conceptually to understand government grants with attached conditions, not to assess awardees' financial-statement compliance.
TE-2: RAB and real business needs	Government Regulation No. 12/2019; Minister of Home Affairs Regulation No. 77/2020	The RAB reflects the planning function and links intended needs, realization, and grant objectives, while the findings reveal the practical limits of initial planning.
TE-3: Dynamic fund realization	Government Regulation No. 12/2019; Minister of Home Affairs Regulation No. 77/2020	The theme shows tension between planning and dynamic business needs. Adjustments still require explanation, traceability, and accountability under program mechanisms.
TE-4: Traceability challenge	Law No. 17/2003; Government Regulation No. 12/2019; Minister of Home Affairs Regulation No. 77/2020	Receipts, invoices, records, documentation, validation, and LPJ align with openness and reporting principles, although informal transactions challenge the availability of formal evidence.
TE-5: Mentoring as a bridge	Program requirements; Government Regulation No. 12/2019; Minister of Home Affairs Regulation No. 77/2020	Mentoring assists awardees in translating requirements into RAB, spending, evidence collection, and LPJ practices. Accountability therefore depends on both rules and implementation support.

Source: Processed by the authors from interview data and phenomenological analysis.

The normative comparison indicates broad alignment between the awardees' interpretation of responsibility and the principles governing public funds. The use of the RAB, transaction recording, evidence collection, validation, and LPJ demonstrates that accountability was not only morally interpreted but administratively enacted. Transparency was likewise practiced through efforts to keep fund use traceable and explainable.

However, alignment was not complete. Dynamic needs, changing prices, product availability, and transactions without formal evidence created tension between administrative demands and field conditions. Normative frameworks describe how public funds should be managed, while the awardees' experiences show how those principles are translated, negotiated, and constrained in dynamic micro-business contexts. Accountability and transparency therefore cannot be reduced to document completion alone; they also involve purpose alignment, transaction traceability, and reasonable explanation without diminishing formal reporting requirements.

The synthesis of textural and structural descriptions produces the essence of the experience: balancing responsibility for public funds with the dynamics of culinary micro-enterprises. Texturally, awardees understood rules, prepared RABs, realized funds, recorded transactions, collected evidence, prepared LPJs, and interacted with FKP and Dispora. Structurally, these activities were shaped by program mechanisms, changing business conditions, informal transactions, uneven administrative capability, and the availability of mentoring.

CONCLUSION

This study concludes that culinary-subsector WMP awardees experienced grant management as a combination of administrative, practical, and moral responsibility. The grant was interpreted not as unrestricted assistance but as an entrusted public resource for business development. Accountability was understood as using funds according to program objectives, maintaining honesty, and being able to explain the reasons for spending. Transparency was understood as openness and traceability through evidence, records, documentation, validation, and reporting.

Five essential themes explain the experience: grant funds as an entrusted responsibility for business development; the RAB as an initial plan confronted by real business needs; dynamic fund realization in culinary enterprises; transaction traceability as a transparency challenge; and mentoring as a bridge between rules and practice. The findings generally support stewardship theory at the level of responsibility and purpose alignment, but they also show that responsible orientation does not automatically produce strong administrative accountability. Clear reporting mechanisms, practical guidance, and sustained mentoring remain necessary.

Practically, Dispora should standardize reporting guidance and clarify procedures for justified changes in realization. FKP should strengthen hands-on assistance in RAB preparation, recordkeeping, evidence collection, and LPJ preparation. Awardees should separate personal, business, and grant funds; record transactions promptly; retain evidence; and communicate material changes. Future studies may compare other subsectors, conduct document-based compliance studies, evaluate the institutional design of WMP, or assess post-program effects using quantitative or mixed methods.

IMPLICATIONS, LIMITATIONS, AND FUTURE RESEARCH

The theoretical implication of this study lies in its recipient-centered perspective on public-sector accountability. Existing grant studies often examine procedures from the viewpoint of government institutions, while this study shows how accountability is lived by recipients who operate at the micro-enterprise level. The findings suggest that stewardship should be understood as an orientation toward responsibility and purpose alignment rather than as proof of perfect administrative compliance. A steward-like orientation may exist alongside limited recordkeeping capacity, informal transactions, and uncertainty in business operations. This distinction extends stewardship theory by emphasizing the institutional conditions required to translate responsible intentions into traceable administrative practices.

The study also contributes to the conceptualization of transparency. In the awardees' experience, transparency was not merely public disclosure or the possession of formal documents. It involved the practical ability to reconstruct and explain the flow of funds through receipts, invoices, notes, photographs, digital records, seller information, and validation. This does not reduce formal evidence requirements; instead, it demonstrates why program design must anticipate the transaction patterns of micro-enterprises and provide explicit procedures for handling evidence from informal suppliers.

For Dispora, the findings imply a need for standardized and user-friendly reporting guidance, including examples of acceptable evidence, procedures for communicating justified changes in realization, and clear channels for consultation. Monitoring should not occur only at the end of the funding period. Periodic checks during realization could identify recordkeeping problems before they

become difficult to reconstruct. Reporting requirements should remain rigorous, but their language and workflow should be understandable to recipients with varied administrative backgrounds.

For FKP, mentoring should be practical, continuous, and differentiated according to business needs. Training can include simulated RAB preparation, transaction-recording exercises, evidence management, separation of personal, business, and grant funds, and LPJ review clinics. Awardees also need follow-up support after fund disbursement because many reporting problems emerge during implementation rather than during initial socialization. For awardees, the findings reinforce the importance of recording transactions promptly, maintaining separate fund flows, retaining evidence, documenting transactions without standard receipts, and communicating material changes before final reporting.

This study has limitations. It focuses on six culinary-subsector awardees in one provincial program and does not aim for statistical generalization. The study relies primarily on narrated experience and supporting contextual data; it is not an audit and does not verify the legal or accounting compliance of every transaction. The researcher's insider position provided access and contextual understanding but also required sustained epoche and reflexivity. Future research may compare culinary awardees with other subsectors, conduct longitudinal studies from pre-disbursement to post-program development, examine the institutional design of FKP-Dispora mentoring, or use document-based case studies to assess formal compliance. Quantitative or mixed-method designs may also evaluate post-program effects on revenue, production capacity, assets, market expansion, and business sustainability.

Table 4. Practical Implications by Stakeholder

Stakeholder	Priority Action	Expected Contribution
Dispora DKI Jakarta	Standardize reporting guidance, clarify procedures for justified realization changes, and conduct periodic monitoring before final LPJ submission.	Improves consistency, early problem detection, and accountability without reducing formal requirements.
FKP DKI Jakarta	Provide hands-on clinics for RAB preparation, recordkeeping, evidence management, transaction validation, and LPJ review; continue mentoring after disbursement.	Bridges administrative language and practical micro-business conditions.
WMP Awardees	Separate personal, business, and grant funds; record transactions promptly; retain evidence; document informal transactions; communicate material changes.	Strengthens traceability, explanation, and the reliability of accountability reports.
Future Researchers	Compare subsectors, use longitudinal or document-based case studies, and evaluate post-program outcomes through quantitative or mixed methods.	Expands transferability and enables assessment of compliance, program design, and business sustainability.

Source: Processed by the authors from interview data and phenomenological analysis.

The actions in Table 4 are mutually reinforcing. Standardized guidance will have limited effect if awardees do not record transactions promptly, while disciplined recordkeeping will remain difficult if program formats are unclear or consultation is unavailable. Effective implementation therefore requires a shared accountability chain in which Dispora establishes clear requirements, FKP translates those requirements into practical assistance, and awardees maintain timely and traceable records.

An adaptive reporting system should not be interpreted as a relaxation of accountability. Its purpose is to make formal requirements operationally workable while preserving documentation, explanation, and authorization. For example, procedures for changes from the initial RAB should specify what changes require prior communication, what evidence must be retained, and how the relationship to program objectives should be demonstrated. Such clarity can reduce inconsistent interpretations and prevent awardees from reconstructing transactions only at the end of the reporting period.

The study also points to the value of using monitoring as a learning mechanism rather than only as a final control. Short periodic reviews can help identify missing evidence, mixed fund flows, or unclear explanations while corrections are still possible. This approach retains the public-sector demand for accountability while recognizing that many recipients are developing administrative capability at the same time that they are developing their businesses.

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