The Implementation of Policy on Granting Funds Based on Regulation of the Minister of Trade of the Republic of Indonesia No. 123 of 2018 concerning Guidelines for Granting Funds and Management Procedures Sourced from the Regional Budget at the Bureau of People's Welfare, Regional Secretariat of North Sumatra Province

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Abstract
The aims of this study is to find out Implementation of Policy for Granting Funds Based on Permendagri No. 123 of 2018 concerning Guidelines for Granting Funds and Management Procedures Sourced from the Regional Budget at the Bureau of People's Welfare, Regional Secretariat of North Sumatra Province. This study used a qualitative approach. Based on the description of the research results that have been described in the previous chapter, the author draws conclusions in accordance with the problems studied regarding the Implementation of Giving Policy Grants Based on Permendagri No. 123 of 2018 concerning Guidelines for Granting Funds and Management Procedures Sourced from the Regional Budget at the People's Welfare Bureau of the Regional Secretariat of the Province of North Sumatra. The policy implementation process has been running in accordance with permendagri No. 123 of 2018 is still at the stage of making and submitting proposals. However, in its implementation towards perfection there are still obstacles, especially in the process of implementing policy implementation. These obstacles arise from internal and external factors in terms of several aspects, namely communication, resources, disposition, and the Bureaucratic Structure that still greatly influences the course of the policy implementation process. Among other things, there is still a lack of socialization and coordination in the sector in charge of the affairs of the grant aid fund. Whereas the coordination aims to determine the process of implementing grant assistance policies in the fields of Religion, Education and Institutions. Socialization and Coordination activities have not been carried out optimally so that the results are not optimal.

Keywords
implementation; policy; management; granting funds

I. Introduction

Grants and social assistance are a form of funds channeled to the community that are sourced from the regional income and expenditure budgets that are non-mandatory and non-binding on an ongoing basis which aim to support the implementation of local government affairs and protect the possibility of social risks. Grants are intended to support the achievement of program targets and local government activities in accordance with the urgency and interests of the region in supporting the implementation of development and community governance functions by taking into account the principles of justice, propriety,
rationalization and benefits for the community. Local governments, both provincial and district/city governments throughout Indonesia, always allocate and budget funds for grants every year. The granting of such assistance is justified because of the regulations for granting grants sourced from the Regional Revenue and Expenditure Budget (APBD) by regional governments, both provincial and district/city.

Referring to the Regulation of the Minister of Home Affairs Number 123 of 2018 concerning Guidelines for the Provision of Grants and Social Assistance sourced from the Regional Revenue and Expenditure Budget. And guided by the North Sumatra Governor's Regulation Number 7 of 2019 concerning Procedures for Management of Interest Expenditures, Subsidies, Grants, Social Assistance for Profit Sharing of Financial Aid and Unexpected Expenditures sourced from the Regional Revenue and Expenditure Budget of North Sumatra Province.

Guided by the Governor of North Sumatra Regulation Number 7 of 2019 concerning Procedures for Management of Interest Expenditures, Subsidies, Grants, Social Assistance for Profit Sharing of Financial Aid and Unexpected Expenditures sourced from the Regional Revenue and Expenditure Budget of North Sumatra Province. Referring to the regulation of the Governor of North Sumatra Number 7 of 2019 in Article 13 paragraph 1 concerning Procedures for Management of Interest Expenditures, Subsidies, Grants, Social Assistance for Profit Sharing of Financial Aid and Unexpected Expenditures sourced from the Regional Revenue and Expenditure Budget of North Sumatra Province which states the Governor stipulate a list of grant recipients along with the amount of money or types of goods or services to be granted with a Governor's decision based on Regional Regulations concerning APBD, and Governor's Regulations concerning Elaboration of APBD.

For people and institutions who wish to receive financial assistance from the program, the People's Welfare Bureau of the Regional Secretariat of the Provincial Secretariat facilitates it. Each request for assistance needs to be completed with administrative requirements as consideration for determining prospective recipients of assistance such as Mosques / Mushollas, Viharas, Churches and Temples, as well as the fields of Education / Foundations and Islamic Boarding Schools.

As executor in the field of religion/worship, and educational assistance, the People's Welfare Bureau of the Provincial Secretariat carries out verification, monitoring and evaluation activities every year. Based on data obtained from the People's Welfare Bureau of the Provincial Secretariat, the following are the results of the Grant Verification and Evaluation activities in the fields of Religion, Education and Institutions for the 2020 APBD:

Table 1. Results of Grant Verification and Evaluation Activities in the fields of Religion, Education and Institutions for the 2020 Fiscal Year APBD

<table>
<thead>
<tr>
<th>NO</th>
<th>Description</th>
<th>Amount of data proposed for recommendation</th>
<th>Recommended amount of data</th>
<th>Amount of realized data</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Religious</td>
<td>520</td>
<td>305</td>
<td>157</td>
</tr>
<tr>
<td>2</td>
<td>Education/Foundation/ Islamic boarding school</td>
<td>243</td>
<td>176</td>
<td>102</td>
</tr>
<tr>
<td>3</td>
<td>Institution</td>
<td>28</td>
<td>28</td>
<td>28</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>791</td>
<td>509</td>
<td>287</td>
</tr>
</tbody>
</table>

Source: People's Welfare Bureau of the Provincial Secretariat of 2020
II. Literature Review

2.1. Implementation

Implementation is an action that needs to identify who the implementor is and their role in the implementation process so that the implementation will be easier to understand and carry out in its implementation. Implementation can be interpreted as a policy, a process of a series of important decisions and actions directed at making decisions by the government that have an impact on those decisions. While the notion of public policy, as many experts have put forward, states that public policy is the same as the actions taken by the government (Purwanto and Sulistyastuti 2012: 58)

A more specific definition of implementation put forward by Van Horn and Van Meter who formulates implementation as actions taken either by individuals or officials, or government and private groups that are directed to achieve the goals outlined in policy decisions (Purwanto and Sulistyastuti (Purwanto and Sulistyastuti, p. 2012: 21)

Implementation of a policy is usually not done in a vacuum. Implementation is also influenced by several factors of geographical, socio-economic, and political conditions that have important contributions to implementation activities.

2.2 Definition of Policy

View (Agustino, 2006) Policy is a speech or writing that provides general instructions on determining the scope that gives boundaries and general direction for a person to move. Etymologically, policy is a translation of the word policy. Policy can also be interpreted as a series of concepts and principles that become the line of carrying out a job, leadership and ways of acting. While public policy is a series of actions that have a specific purpose that is followed and carried out by an actor or group to solve certain problem Thus it can be interpreted that implementation and policy are activities carried out by the government to realize public values regarding the problems faced by the community from actions that are detrimental to society by private and foreign parties (Purwanto and Sulistyastuti 2012: 64).

2.3 Policy Implementation Process

According to Winarno (2007: 2009) that in the policy various alternatives compete to be chosen as policies in order to solve problems. Policy decisions are the culmination of various decisions made during the policy process. Public policy was action with intention determined by actor or several actors in overcoming a problem or task (Wu et al., 2017). Public policy was meant as state wisdom, a decision meant to overcome certain problem, to conduct certain activity, or to achieve certain activity, which was done by the authorized institution as part of implementation of state’s task and development. (Syakur, et al. 2020)

When the policy process moves towards the decision-making process, some proposals will be accepted while other proposals will be rejected. In this case, there will be pros and cons to getting a policy decision to be agreed.

There are several stages to making policy decisions that need to be done including:

1. Formulation Stage
   Initiating and formulating problems is the most fundamental step in a policy.
2. Policy Agenda Stage
   Not all issues are on the policy agenda. These problems compete with each other, for example whether the problem has a major impact on the community and requires immediate treatment.
3. Stage of Selection of Policy Alternatives to Solve Problems
At this stage, policy formulation will be faced with a battle of interests between various factors involved in policy formulation.

4. Policy Determination Stage

Alternative policies are taken, basically a compromise of various interest groups involved in the formation of laws, presidential decrees, ministerial decisions and so on.

2.4 Grant Assistance

The effectiveness of grants needs to be measured whether they can improve the quality of democracy and political participation. Leaders or power holders at the regional level easily provide grants to organizations / institutions / community and youth groups. In the midst of the non-conducive quality of democracy among voters and politicians, which currently has a false, abstract image, it is not even in line with democracy.

The provision of grant assistance is adjusted to the regional financial capacity and is carried out selectively and after prioritizing the fulfillment of mandatory expenditures as stipulated in the Legislative Regulations. The provision of social assistance is aimed at supporting the achievement of program targets and activities of the Regional Government by taking into account the principles of justice, obedience, rationalism and benefits for the community.

III. Research Methods

This study uses a qualitative approach. Research with a qualitative approach that is, research that does not use calculations. (Lexi J, Moleong, 2002) which is termed scientific research that emphasizes the natural character of data sources. The qualitative approach is intended to describe and analyze phenomena, events, social activities, attitudes, beliefs, perceptions, thoughts of people individually and in groups (Nana Syaodih Sukmadinata, 2007). This research is also called an analytical descriptive study to obtain as much data as possible through various techniques that are arranged systematically in order to obtain perfect research data. Researchers conduct research with descriptive studies because it is in accordance with the nature of the problem and the research objectives to be obtained.

Analytical descriptive is a method that aims to describe or provide an overview of an object of research that is studied through samples or data that have been collected and make conclusions that apply in general. The location of this research will be in North Sumatra. The study lasted for ± 1 month. Meanwhile, the focus of the research was the Office of the Governor of North Sumatra. The address is at Jl. P. Diponegoro No. 30 lt. 3 Medan City, 20152, North Sumatra.

IV. Result and Discussion

Before the researcher decides to interview the informant, the researcher makes observations or observes the object under study. The data from the results of the research in this study were obtained through in-depth interviews conducted by researchers in the period of June 2021 where all informants were authorized officials and staff at the People's Welfare Bureau of the Regional Secretariat of North Sumatra Province.

4.1. Deep Interview

In-depth interviews are part of the technique that researchers use study. This is done in order to obtain information that is able to answer the problems in the research. At this stage the researchers conducted interviews and discussions with the implementers, including: Mrs.
4.2. Documentation

Documentation is an inseparable part of technique data collection carried out in this study. Documentation itself acts as a reinforcement of informants from the results of interviews or from observations made by researchers during the study from the beginning to the end of the study. The researcher deliberately documents the researcher's journey from the start of the research, ongoing to the end of the research conducted by researchers from the research location and informants involved in the research.

Based on the results of the research that has been done about Implementation of Policy on Granting Funds based on Permendagri No. 123 of 2018 concerning Guidelines for the Provision of Grants and Social Assistance Sourced from the Regional Budget at the People's Welfare Bureau of the Regional Secretariat of North Sumatra Province, where the program is one of the efforts made by the People's Welfare Bureau in supporting the implementation of local government affairs, in order to improve the development of facilities and infrastructure in the field of religion, foundations/education and institutions. The success of implementing a policy is influenced by several factors, in this study the researcher used four indicators proposed by Edward III in Agustino (2006:157-158), namely:

a. Communication

Communication is an important indicator that influences policy implementation. In this study, communication will determine the success of the objectives of policy implementation. This indicator is very important in order to see if the community is aware of the program evenly starting from a survey of the location of places of worship, foundations/educational institutions, and institutions to the results of the survey and the criteria that are eligible to receive assistance and how to get an official notification letter for assistance and conditions. - conditions that must be met in the process of disbursing aid until the time of accountability report.

Based on the research conducted: According to one of the staff from the People's Welfare Bureau of the Regional Secretariat of the Provsu (Pasuria Harahap) stated that: “The existence of this grant aid program is not very transparent and lacks socialization given to the community starting from the existence of the grant aid program, the field survey process, the disbursement process and the accountability report preparation process. Based on the information obtained from the Head of the Sub-Division of Spiritual Facilities and Infrastructure, it is necessary to conduct socialization to the community who are deemed worthy and have met the requirements as grant recipients, the purpose of this socialization is to provide understanding to the community, which starts from the process of submitting a proposal to receive a SK Assistance Grants for the disbursement process of the accountability report submission process. By doing this socialization, it can help the implementation process of LPJ disbursement and reporting on time, use and suggestions.

Thus, it can be concluded that implementation cannot run well without the cooperation of various parties including the apparatus of the organization which in this study is referred to as informants, along with the community which in this case is called the policy target. In accordance with the statement of Charles O. Jones in Nasir Budiman (1996:296) policy implementation is an activity intended to operate a program by taking into account three activities, namely:
First: Organization, formation or realignment of unit resources and methods to support for the program to run.

Second: Interpretation, interpreting so that the program becomes a plan and direction that is appropriate and acceptable and implemented.

Third: Application (application), relating to the implementation of routine activities which include the provision of goods and services.

b. Resource

This indicator is very important in good policy implementation. This indicator relates to the main tasks and functions of the People's Welfare Bureau assisting the Provincial Secretary in formulating Regional Head policies in the administration of Government affairs on the implementation of coordination, guidance, monitoring, monitoring and evaluation of the implementation of educational affairs (in the form of grants provided to schools/foundations/Islamic boarding schools), health, social affairs, women's empowerment and child protection, culture, population control and family planning, youth and sports, manpower, and mental spiritual facilitation (Grant funds for houses of worship) in the field of Government and People's Welfare. The indicators used to see the extent to which resources affect policy implementation consist of:

- **Staff**: The main resource in policy implementation is staff or employees (stret - level bureaucrats) failures that often occur in policy implementation, one of which is caused by insufficient or incompetent staff in their fields.

- **Information**: in Policy Implementation, information has two forms, namely first, information related to how to implement policies. The second is information regarding compliance data from implementers to government regulations and regulations that have been set. In this case, according to the Head of the Division of Education (Syahrul Irwan Nasution) stated that: the implementation of the grant is still not according to plan or can be said to be ineffective because the grantees still do not understand the information provided by the officers (employees) related to the requirements for disbursement of funds, grant so that it becomes one of the factors that can affect the realization of the recipient of the grant that is not on time and on target.

- **Authority**: in general, authority must be formal in order for orders to be carried out effectively. Authority is the authority or legitimacy for the implementers in carrying out politically determined policies.

- **Facilities**: physical facilities are an important factor in policy implementation. Implementors may have sufficient capable and competent staff, but without supporting facilities (infrastructure) implementation will not be successful.

c. Disposition

Disposition or attitude is one of the important indicators in activities assess or implement a policy, whether a policy has an impact on the recipient community in accordance with what has been implemented as the main objective of the grant program. The results achieved by the People's Welfare Bureau are very helpful for the community in the construction of facilities and infrastructure for places of worship, schools/foundations/Islamic
boarding schools and community institutions. This is in accordance with the statement of the Head of the People's Welfare Bureau (Rita Tavip Megawati) stating that: this grant program is very helpful for the community in building facilities and infrastructure for houses of worship, schools/ foundations/ Islamic boarding schools and community institutions that are adapted to the vision and mission of the Governor of Sumatra: "Advanced North Sumatra, Safe and Dignified".

d. Bureaucratic Structure

This indicator is complex in its implementation policy and demands the cooperation of many parties. When the bureaucratic structure is not conducive to the implementation of a policy, this will hinder the implementation of the policy. According to the Head of the People's Welfare Bureau (Rita Tavip Megawati) stated that: The organizational structure used in the Governor's Office is in the form of a Line Structure, where power flows vertically from the top level to the middle level, then to the bottom level. If this structure can be understood and executed in accordance with the main tupoksi The People's Welfare Bureau of the Regional Secretariat of the Regional Secretariat of the National Secretariat of the Republic of Indonesia has programs and activities based on two sides, namely internal and external. Programs and activities are centered on efforts to organize institutions and management as well as streamline performance in order to realize an increase in the quality of human resources of the apparatus in the People's Welfare Bureau of the Regional Secretariat of the Regional Secretariat which is smarter, healthier and more prosperous. The performance indicators of the People's Welfare Bureau of the Regional Secretariat of the Regional Secretariat of the Province of North Sumatra refer to the goals and targets in accordance with the North Sumatra Provincial Government's Medium-Term Development Plan.

The external environment in this case is in the form of general pressures and trends in the social environment or specific factors operating in the work environment. External factors in this case the object is the public and officials who have personal interests. Based on the results of interviews, the factors that influence the realization of grants and hinder the implementation of policies include:

4.3. Communication

In Edward III's theory, the communication carried out by the implementor is in the form of socialization aimed at implementing activities, namely the regional work unit as an object (internal) and to the community as an object (external). The contents of the clarity of the socialization in the form of regional policies based on Permendagri No. 123 of 2018 concerning Guidelines for the Provision of Grants and Social Assistance Sourced from the Regional Budget and Regulation of the Governor of North Sumatra No. 7 of 2019 regarding Procedures for the Management of Expenditures, Interest, Subsidies, Grants, Social Assistance, Financial Aid and Unexpected Expenditures Sourced from the Regional Revenue and Expenditure Budget of North Sumatra Province. The implementation of socialization with a limited scope that has been carried out by the People's Welfare Bureau, many community organizations and interested grant applicants do not know about the requirements for implementing budgeting, verification and issuing recommendations. There is still an assumption that grant assistance is easy to obtain, this is adjusted to the current developing political policies.

4.4. Resources (Number of Staff, Competencies, and Facilities)

After making the policy, then its implementation is submitted to the technical agency in accordance with its designation. The People's Welfare Bureau has formed a verification and
evaluation team for grant assistance. The current resources owned by the People's Welfare Bureau are inadequate, namely the number of verification and evaluation teams for grant assistance based on the number of employees in the sub-sector of spiritual facilities and infrastructure is still relatively lacking, so that the team still needs personnel from other fields to assist in the implementation of the grant assistance program. The team's competence in reviewing a policy in terms of regulations is still minimal, this is due to insufficient education and skills.

Improving the capacity or quality of human resources in the Welfare Bureau with regard to capacity building in reviewing the rules of grants and social assistance, following technical guidance on procedures for implementation and the process of distributing grant funds is a way out for competency improvement. The Regional Apparatus Organization of the People's Welfare Bureau has never carried out this activity. If the implementation of the guidance is proposed as a way to increase the competence of the implementers, then the budget becomes the reason for the implementation of these activities.

The rise of the issue of unexpected funds carried out by informants and grantees originated from one of the factors that influenced policy implementation, namely: resources in this case were facilities. Facilities are also a determining factor in the process of implementing policy implementation because if all components are also sufficient but are not accompanied by facilities and infrastructure, all activities will not run as desired. The facilities and infrastructure in question, such as the procurement of computers, and stationery as well as supporting other activities, are also often problems that can create phenomena during the implementation of disbursement activities. Where this activity is an activity that involves office stationery such as paper, ink, etc.

4.5. Disposition (includes Incentives)
In this case, it is advisable to pay attention or provide incentives

In addition to the policy implementers, this is the driving factor that makes the implementers carry out orders well. This is because the disposition or attitude of policy implementers is an important factor in the approach to implementing a policy. If the implementation of a policy is to be effective, the policy implementers must not only know what to do but also have the ability to implement it, so that in practice there is no bias.

4.6. Bureaucratic Structure
The bureaucratic structure also greatly determines the effectiveness of the policy implementation of the distribution of grants. This is because in its implementation it really requires full support from the Government. The shortcomings in accordance with the previous explanation are that the distribution of grant funds organized by the Welfare Bureau still uses policies outside of the existing regulations, namely with regard to budgeting for grant assistance outside the proposal from the People's Welfare Bureau, but a proposal from the Regional People's Representative Council based on the results of Recess and Pokir (Pokok-Pokok Thoughts) This is partly due to the absence of Standard Operating Procedures set or issued by the People's Welfare Bureau.

According to Edward III's point of view in Widodo (2010; 106) states that policy implementation may still be ineffective because of the inefficient bureaucratic structure. Standard operating procedures are one of the main characteristics of the bureaucracy. The bureaucracy is the dominant institution in implementing policies that have different interests in each hierarchy. Although the resources to implement a policy are sufficient and the implementers know what and how to do it, and the desire to do so, they cannot guarantee the effectiveness of the bureaucracy.
The lack of clarity in granting authority to the implementation team of the grant program activities can result in the implementation of the distribution of grant funds not being appropriate and deviating from the established rules, so that the distribution is not on target. Based on the results of interviews that the implementation of the bureaucracy that becomes the obstacle are: First; Delegation of authority that is not right on target, delegation of the legislature in providing the mandate of aspiration funds or ideas that are not in accordance with the function and purpose of its use, so that there is an element of coercion to enter certain organizational budgets without going through a predetermined mechanism. Second; The impact of the Covid-19 virus world problem has resulted in recouping the use of the budget, thereby reducing the maximum amount of grants for social institutions and the community, so that the legislative rights and obligations are smaller to map out the main points of thought as budgeting rights, so that it has an impact on the budget for the implementation of the bureau's activities. Welfare is the target to include the legislative aspirations budget. Third; The Welfare Bureau does not yet have Standard Operating Procedures or Technical Instructions related to the implementation of budgeting, implementation of verification and provision of recommendations. Fourth; The executive's indecisiveness in accepting the aspirations of the legislature in certain social organizations in submitting ideas or submitting grant aid proposals, so that the legislature's rights and obligations are getting smaller to map its main ideas as budgeting rights, so that it has an impact on the Budget for the implementation of the Welfare Bureau's activities which are the targets for including the legislative aspirations budget. Third; The Welfare Bureau does not yet have Standard Operating Procedures or Technical Instructions related to the implementation of budgeting, implementation of verification and provision of recommendations. Fourth; The executive's indecisiveness in accepting the aspirations of the legislature in certain social organizations in submitting ideas or submitting grant aid proposals. The Welfare Bureau does not yet have Standard Operating Procedures or Technical Instructions related to the implementation of budgeting, implementation of verification and provision of recommendations. Fourth; The executive's indecisiveness in accepting the aspirations of the legislature in certain social organizations in submitting ideas or submitting grant aid proposals. The Welfare Bureau does not yet have Standard Operating Procedures or Technical Instructions related to the implementation of budgeting, implementation of verification and provision of recommendations. Fourth; The executive's indecisiveness in accepting the aspirations of the legislature in certain social organizations in submitting ideas or submitting grant aid proposals.

Apart from these four factors, there are other factors that hinder the implementation of the policy, namely factors that come from the grantee community who does not comply with and follow the existing regulations so that there is a failure in the data input process for the disbursement process in making SPP and SPM so that the funds can be transferred directly. The account of the Grant Recipient Committee, which becomes an obstacle when the file has been verified and transferred to the committee's account, it turns out that the account is invalid or can be called an inactive account. This is also often the case which is the main factor that hinders the realization of grant aid funds being processed properly and correctly.
V. Conclusion

Based on the description of the research results that have been described in the previous chapter, the author draws conclusions in accordance with the problems studied regarding the Implementation of Giving Policy Grants Based on Permendagri No. 123 of 2018 concerning Guidelines for Granting Funds and Management Procedures Sourced from the Regional Budget at the People's Welfare Bureau of the Regional Secretariat of the Province of North Sumatra.

The policy implementation process has been running in accordance with permendagri No. 123 of 2018 is still at the stage of making and submitting proposals. However, in its implementation towards perfection there are still obstacles, especially in the process of implementing policy implementation. These obstacles arise from internal and external factors in terms of several aspects, namely communication, resources, disposition, and the Bureaucratic Structure that still greatly influences the course of the policy implementation process. Among other things, there is still a lack of socialization and coordination in the sector in charge of the affairs of the grant aid fund. Whereas the coordination aims to determine the process of implementing grant assistance policies in the fields of Religion, Education and Institutions. Socialization and Coordination activities have not been carried out optimally so that the results are not optimal.

In this case, the implementation of the Grant Management Policy in which the researcher uses the theory of Edward III includes Communication, Resources, Disposition/Attitude, and Bureaucratic Structure. It can be seen that the implementers have implemented the Indicators but have not been effective. Like communication, there are still policy implementers who do not understand or have not worked well, among others, there is still a lack of continuity in terms of information conveyed to the management or with religious organizations. So it was found that the management still did not know about the existence of the assistance policy.

Next resource, in this case the resources in question are the implementing apparatus of policies and infrastructure and information systems. Only the number of apparatus in charge of that section shows what is expected. However, in terms of quality, competition or professionalism has not been said to be supportive. As well as facilities and infrastructure and information systems are also not adequate. Furthermore, the disposition/attitude has also worked well but has not been fully effective. This is because there are still policy implementers who carry out these policies without commitment to the program targets so that they are not in line with expectations.

And the last is the bureaucratic structure. In this case, it can be stated that the vision and mission of the People's Welfare Bureau have been used as a reference in the Implementation of the Grant Management Policy. It's just that there is no standard SOP that has been set in regulating grant management procedures. So that the bureaucratic structure has not been effective. In addition, the social, economic and political environment in implementing the grant aid policy from the above aspects are factors that support and contribute to realizing the implementation of the grant aid policy in the religious sector.
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Peraturan Pemerintah Nomor 58 Tahun 2005 tentang Pengelolaan Keuangan Daerah.
Undang – Undang Dasar Negara Republik Indonesia Tahun 1945 berpedoman pada memajukan kesejahteraan umum, mencerdaskan kehidupan bangsa, turut serta melaksanakan ketertiban dunia berdasarkan kemerdekaan, perdamaian abadi dan keadilan sosial yang merupakan amanat negara untuk melindungi segenap bangsa indonesia dan seluruh tumpah darah indonesia.