

Implementation Model of Policy Guidelines for Grants and Social Aid Sourced from the Banten Provincial Budget

Lia Muliawaty¹, Ummu Salamah², Tb. A. Faisal Abbas³

^{1,2,3}Universitas Pasundan, Bandung, Indonesia

Email: lia.muliawaty@unpas.ac.id

Abstract

This study examines the implementation of the policy guidelines for the grant program issued by the Banten Provincial Government through the People's Welfare Bureau (Kesra) of the Banten Provincial Government's Regional Secretariat for Islamic boarding schools. The focus of this research is to examine the implementation model of program guidelines policies based on message content, message form, and perceptions of the main agency or communicator's reputation, as well as examine the inhibiting and supporting factors and design an effective policy implementation model. The method used in this research is a qualitative case study approach with a descriptive-analytical research model. The results of this study indicate that the implementation of the policy guidelines for the grant program for Islamic boarding schools has not been effective. However, in terms of message content, it has been implemented well, in terms of message form and perceptions about the main agency, it has not been effective. The inhibiting factors are the weak validity of Islamic boarding school data, grant recipient institutions are still misinterpreted, the use of e-grant applications has not been effective, verification officers are limited, and communication with regional heads is difficult to translate administratively. While the supporting factors are data support from the Ministry of Religion, public interest in expecting grants, support from the Banten Province FSPP, e-grant applications, and executive and legislative support. The most effective implementation model is through a non-formal communication approach. The new conception of the findings of this study that can be applied is the concept of social relations, which consists of the characteristics of community organizations, charismatic role models, non-formal communication and participatory stakeholder collaboration. This study recommends the Banten Provincial Welfare Bureau to

AYER

Vol. 28 No. 1 (2021)

<http://ayerjournal.com/index.php/ayer/article/view/163>

How to Cite:

Muliawaty, L., Salamah, U., & Abbas, T. A. (2021). Implementation Model of Policy Guidelines for Grants and Social Aid Sourced from the Banten Provincial Budget. *AYER JOURNAL*, 28(1), 133-146.

Editorial: Revista de la Asociación de Historia Contemporánea (AHC), coeditada por la AHC y Marcial Pons-Ediciones de Historia.

ISSN: 1134-2277 | ISSN Electrónico: 2255-5838

- ❖ Informes de citas de revistas de ISI. Factor de Impacto: 0.5, Q1
- ❖ SCImago (Scopus-Elsevier). Factor de impacto SJR: 0.22, Q1
- ❖ MIAR. Factor de Impacto: 2,529

==Open Access==

increase the number of verification personnel, while the local government needs to issue regulations to facilitate the empowerment of Islamic boarding schools and the importance of community participation.

Keywords: Policy Implementation Model, Grant Program, Islamic Boarding School.

A. INTRODUCTION

The government carries out sustainable development in an effort to create public welfare (Dougherty et al., 2014; Van et al., 2021). One of the instruments is to manage state finances, both from the APBN (State Revenue and Expenditure Budget) and from the APBD (Regional Revenue and Expenditure Budget). One of the state finances management is to manage grant programs and social aid (*basis*). The policy implementation of grant and social aid fund management at the regional level is adjusted to the regional financial capacity. Its use can be allocated for public religious development, facilities, and infrastructure for religious education institutions and Islamic boarding schools.

The management of grants and social aid has been regulated through Permendagri Number 123 of 2018 regarding the Fourth Amendment to the Regulation of the Minister of Home Affairs Number 32 of 2011 concerning Guidelines for Providing Grants and Social Aid Sourced from the Regional Budget. Therefore, the Regional Government has the authority to manage the grants and social aid funds. Such management is carried out by Banten Provincial Government which implements it through Banten Governor Regulation (Pergub) Number 49 of 2017 about Guidelines for Grants and Social Aid sourced from the Banten Provincial Regional Revenue and Expenditure Budget (APBD).

The Banten Provincial Government implements this policy through the Regional Secretary (Setda) for the Public Welfare Bureau of Banten Province, a management unit authorized to provide grants and social aid for society. Islamic boarding schools and religious education institutions became one of the targets that received the grant. The implementation of grant policy is given to 8 (eight) regencies/cities in Banten Province. Based on data recapitulation, the number of grant proposals by Islamic boarding schools since 2017-2019 has been distributed to 3,301 Islamic boarding schools. The amount of cash grant aid received by FSPP to represent Islamic boarding schools in 2018 was Rp. 66.28 billion (Welfare of Banten Province (2019)).

The policy of grants aid to Islamic boarding schools in Banten Province encountered various obstacles in its implementation. Based on the initial research, several problems were found, including the data validity on Islamic boarding schools that are still questionable. One of the databases referred to is *Emis* data from the Ministry of Religion of Banten Province (2018) which cannot be used in its entirety as a final data reference. Islamic boarding school data develops dynamically, this condition occurred because of fictitious data (Ciborra & Navarra, 2005; Dwijowijoto, 2008; Halim, 2020). The Public Welfare Bureau has not owned the data validity as the manager of the grant fund. The next problem is the lack of understanding of the Islamic boarding school management in completing the administration as a condition for receiving grants (Regehr et al., 2007; Anggreni & Subanda, 2020). The limited personnel of the Verification Team in verifying the grant proposal so that the implementers have difficulty in monitoring.

Furthermore, there is a dark note that grants have been involved in legal problems in Banten Province. There is a public perception of unprofessional human resources and weak legitimacy and credibility of regional leaders as policymakers in grant management (Gore & Kothari, 2012; Smith & Rafferty, 2020; Holmes et al., 2020). The public still suspects this condition that the grant manager must provide accountable and transparent services to the community.

Based on the phenomenon of the problem, this study aims to: (1) examine the implementation of the policy on grant aid from Welfare Bureau of the Regional Secretariat of Banten Province for Islamic boarding schools. (2) Analyze the inhibiting and triggering/supporting factors in implementing grant aid from Regional Secretariat Bureau for Banten Provincial Government to Islamic Boarding Schools. (3) Design an effective policy implementation model for implementing grant aid from Banten Province Regional Secretariat Bureau for Islamic Boarding Schools.

B. METHOD

The research method used in this research is a qualitative case study approach with a descriptive-analytic research model. This qualitative research focuses on an event that emerge from human consciousness and experience. According to Brannen (1997), and Creswel (2002), a qualitative approach reveals the meaning and context of individual behavior and the processes that occur in the observed pattern of related factors. Burrell and Morgan (1979:3) utter that a qualitative

approach is an interpretive approach, which interprets individual behavior based on the element of "subjectivity" of the object being observed. This research aims to disclose the process and explain the phenomenon meaning regarding the implementation management of grant aid policies by the Public Welfare Bureau of the Regional Secretariat of Banten Province for Islamic boarding schools. The case study in this qualitative research aims to study in depth the current state of life with its background in the interaction with its environment from a social unit such as an individual, institution, community, or society related to the research focus.

According to Moleong (2015), there are twelve steps taken to implement qualitative case study research. Those are the steps used in this research. These steps consist of (1) selecting themes, topics and cases, (2) literature reading, (3) formulation focus and research problems, (4) data collection, (5) data refinement, (6) data processing, (7) data analysis, (8) data analysis process, (9) theoretical dialogue, (10) findings triangulation (confirmability), (11) conclusions of research results, and (12) research reports. As for data collection is carried out through observation, interviews and documentation. The number of research informants were 17 people, consist of key informants: Public Welfare Bureau of Banten Province, Forum Silaturahmi Pondok Pesantren (FSPP) of Banten Province, and Islamic Boarding School Institutions. Supporting informants consist of Banten Provincial Inspectorate, Banten Province Regional Development Administration Bureau, DPKAD of Banten Province, Ministry of Religion Regional Office. Data analysis techniques are carried out by data reduction, presentation, grouping (verification) and concluding. Finally, the validity of the data is carried out by the triangulation technique.

C. RESULT AND DISCUSSION

Grant Aid Policy Implementation

Regulating grant aid policy for Islamic boarding schools by the Public Welfare Bureau of the Banten Provincial Government in 2018 is based on Banten Governor Regulation Number 49 of 2017 about Guidelines for Grants and Social Aid sourced from the Banten Provincial Budget. The grants provided in 2020 is based on Banten Governor Regulation Number 10 of 2019 and has been amended by Governor Regulation No. 15 of 2019 about Amendments for Banten Governor Regulation Number 10 of 2019 about Guidelines for Grants and Social Aid sourced from the Banten

Provincial Budget. The regulation explains that the Regional Government can provide grants according to the regional financial capacity and is carried out after prioritizing the fulfillment of obligatory expenditures and optional expenditures. In addition, the grants provided is intended to support the achievement of the program targets and Regional Government activities by the urgency and interests in supporting the implementation of Government functions, development, and society by taking into account the principles of justice, decency, rationality, and benefits for the community.

The policy implementation model of grant aid by the Public Welfare Bureau of Banten Provincial Government for Islamic boarding schools will be analyzed based on the theory of Goggin, et.al (1990) and Holmes et al (2020). According to them, that policy implementation implicitly requires 3 (three) important things in policy implementation, which are: 1) the content of the policy message, 2) the form of the policy message, 3) the perception of the leader/reputation of the communicator.

Message Content of the Grant Policy and Social Assistance Sourced from the Banten Provincial Budget

According to Goggin, et al (1990), that one of the policy implementation models is seen based on the "Message Content" that the message content of grant policy implementation for Islamic boarding schools by Public Welfare Bureau of Regional Secretariat of Banten Province in the religious field, this indicator can be analyzed based on policy clarity, the credibility of the message as a solution, and the policy consistency (Schindele et al., 2020; Naughton et al., 2021). The dimensions of the message content are analyzed from the results, it shows that the grant aid policies implementation for Islamic boarding schools has been well structured. However, on the indicators of policy consistency, the settings are always changing because they are adjusted to the central government.

For indicators of policy clarity, the grant policy has been regulated the grant mechanism explicitly and in detail, where the purpose of grants for Islamic boarding schools is to actualize the vision of Governor and Deputy Governor of Banten for 2017-2022. Where one of their visions is to actualize people of Banten with good character and morals. Grant aid for Islamic boarding schools in 2018 was based on Banten Governor Regulation Number 49 of 2017 about Guidelines for Grants and

Social Aid Sourced from Banten Provincial Budget. In addition, it is also based on the vision and mission of Governor and Deputy Governor of Banten Province 2017-2022. One of their visions are "Advanced Banten, Independent, Competitive, Prosperous and Morales". The policy clarity was conveyed by Head of the Social and Religious Section of the Public Welfare Bureau of Banten Provincial Government, also the Grant Aid Verification Team for Islamic Boarding Schools.

The indicator of policy consistency shows that the grant aid policies implementation for Islamic boarding schools is always changing. This happened because it needs to adjust with higher regulations, which adjust to the regulations of the Minister of Home Affairs. Based on data from the Banten Province Regional Development Administration Bureau, since the grant program was distributed in Banten Province from 2002 to 2019, grant regulations have always changed, at least 10 changes have been made. The changes are not in its substance, but in its administration. However, the regulation is combined with social aid, so it is not just a separate grant.

Based on the credibility of the message as a solution, the grant aid policy implementation for Islamic boarding schools shows that the policy is a solution for empowering development of Islamic boarding schools in Banten. However, there are still obstacles in terms of the authority of the Regional Government, because the religious sector is the authority of the Central Government, through the Ministry of Religion. Therefore, to avoid cross the line of authority with the central government, Banten Provincial Public Welfare Bureau asked for recommendations from Islamic boarding school data through EMIS data (Education Management Information System for Islamic Education) from Ministry of Religion Regional Office Banten Province. In addition, the data was also obtained from the data provided by the FSPP. However, in the end, the government referred the data to EMIS data as data obtained from authorized institutions.

Providing grant aid policy for Islamic boarding schools by Banten Provincial Government through Public Welfare Bureau can increase the number of Islamic boarding schools in Banten from year to year. There is an awareness phenomenon of Islamic boarding schools registering and applying for operational permits (IJOP) to the Ministry of Religion, which is quite significant, which could increase in the following year. Therefore, there is an aid stimulus and recognition from the government for Islamic boarding schools. But on the other hand, there are weaknesses in Islamic boarding schools, which are still many that have not been registered in the Ministry of Religion, because they have not dared to take care of that matters related to administration and

bureaucracy, especially at Salafi Islamic boarding schools. They have to be encouraged so they can receive grant aid and empowerment in the following years. The positive outcome from the grant program is that it has increased the growth of Islamic boarding schools in Banten.

The data development of Islamic Boarding Schools in Banten Province is based on EMIS (Education Management Information System) data from Ministry of Religion Regional Office of Banten Province (2018). According to EMIS records in 2016, the number of Islamic Boarding Schools in Banten Province are 3,267 Islamic Boarding Schools. However, after verification and validation in the field, the number reached 3,122 Islamic boarding schools. After 4 (four) years in 2020, the number of Islamic boarding schools has soared up to 4,975. This means that there is an improvement about 1,853 Islamic boarding schools, the following are detailed data on Islamic boarding schools spread across 8 (eight) Regencies/Cities in Banten Province.

The policy clarity of providing grant aid for Islamic boarding schools is useful for Islamic boarding schools to assist the operations and development. Islamic boarding schools development with grants aid for Islamic boarding schools in 2018 are 20 million (rupiah). For grants aid in 2020, there is an increase of 30 million rupiah for each Islamic boarding school, the benefits can be seen from some of the buildings sourced from the grants aid and can be used for the further development of Islamic boarding schools. Thus, the content of the policy message on the message credibility indicator as a solution, shows that the grant aid policy has provided benefits for the construction of Islamic boarding schools. This condition can be seen from the increasing number of Islamic boarding schools developing in Banten, also shows there are increasing development of Islamic boarding schools that are developing in the community. This policy increase the number of Islamic boarding schools in Banten from year to year. In addition, the awareness of Islamic boarding schools to register and apply for operational permits (IJOP) to the Ministry of Religion, which is significant, continues to increase. The grant aid includes operational stimulus and recognition from government for Islamic boarding schools.

Message Form Dimensions of Grants and Social Assistance Policy in Banten Province

The Grant aid policy implementation by the Regional Secretariat of Provincial Government's Public Welfare Bureau for Islamic boarding schools, according to Goggin, et.al (1990), can be analyzed

from the dimension of the "message form" policy. The indicators are the policy efficiency, public participation, the frequency of message repetition, the policy type, and the policy recipient.

The results indicate that the message form dimension of policy implementation is considered ineffective. This happened because there is no planning and community participation, and the frequency of message repetition does not work effectively due to lack of socialization. The policy efficiency indicator, for example, revealed that there was no efficiency planning (Elg & Wihlborg, 2020; De Lima Et al., 2020). As a result, efficiency revealed that only one percent of the total grant aid were distributed. Where efficiency occurs with Islamic boarding schools that do not meet the requirements as grant recipients. In addition, there are Islamic boarding schools that refuse to receive grant aid, so that the grant aid funds are returned to the regional treasury by FSPP of Banten Province.

Policy efficiency indicators in grant aid policy implementation for Islamic boarding schools by the Public Welfare Bureau of Banten Province show no efficiency. Inefficiency occurs when many Islamic boarding schools do not meet the requirements as grant recipients in the implementation process. The grant is not given and the grant is returned to the regional treasury. In applying for grants in 2018, the Public Welfare Bureau did not make the amount of grant aid received by FSPP of Rp. 66.28 billion more efficient that was intended for FSPP operational activities and assisting Islamic boarding schools development throughout the Banten Province.

On community participation and frequency of message repetition indicators, the socialization was only carried out once by the Public Welfare Bureau of Banten Province when signing the NPHD. The socialization was carried out only once, due to budget constraints in verifying. The FSPP management assists the rest of Islamic boarding schools to assist the administrative process in compiling reports on grant submissions and preparing the required requirements and during the accountability reporting process. FSPP Banten Province forms a TTL Team (Field Technical Team) formed to assist Islamic boarding schools in each sub-district in each region. From these results, Islamic boarding schools can be helped and administrative problems can be resolved, even though there are delays in certain areas or zones.

The policy type and the policy recipient indicators for Islamic boarding schools is a distributive policy type, where the Provincial Government distributes the APBD budget in the form of grants to assist the construction and development of Islamic boarding schools. This effort is a step to

actualize the Banten Governor's vision who expects people to have good morals. So that the policy recipients, which are Islamic boarding school, are considered appropriate and suitable to actualize this vision and included in the religious field.

Perception of the Leader/Communicator Reputation

The third dimension according to Goggin, et.al (1990) in the policy implementation model is "perception of the leader/communicator reputation". This dimension divides into three indicators: resources, legitimacy of regional leaders as policymakers, and leaders credibility. Unfortunately, the implementation of grant policy by Public Welfare Bureau of Regional Secretariat of Banten Province for Islamic boarding schools from this dimension has not been implemented effectively.

The results indicate from resources indicator, that human resources are still lacking, where Public Welfare Bureau in terms of number of verifiers are still small and cannot cover several Islamic boarding schools that must be checked and verified. So administrative verification was hampered and did not have enough time to conduct a factual field survey of Islamic boarding schools that applied for grants (Fulmer et al., 2020; Zeitlin & Vanhercke, 2020). Human Resource constraints also occur in supporting SKPD that help in disbursing grant funds, Banten Province BPKAD, it also became problems with the lack of document verifiers. As for the grant recipients human resources, FSPP and Islamic boarding schools, there are still kiyai as grantees who are still unfamiliar with administrative knowledge in applying for grants as a condition for obtaining grants aid.

The available resources and the policy can be actualized for financial resources the regional government has provided a 66.28 billion grant budget in 2018 which was distributed to 3,122 Islamic boarding schools. Institutional resource support is also helped by Banten Province Boarding School Gathering Forum (FSPP), which makes it easier for Banten Provincial government to distribute aid to each Islamic boarding school, so that the process is quickly assisted to reach Islamic boarding schools and can be held accountable back to the Governor through Banten Provincial Public Welfare Bureau.

For legitimacy indicator and credibility of the leader, the leader acts as the implementer of grant aid policy for Islamic boarding schools. The Governor of Banten as a representative of regional leaders is seen by grantees, Islamic boarding schools and administrators of Banten Province FSPP

in a positive way by supporting Islamic boarding schools development. This policy is considered able to remove political support barriers for kiyai in election, because almost all Islamic boarding schools received the same amount Rp. 20 million without distinguishing between Islamic boarding schools which support politically or not. There is a perception that kiyai as leaders of Islamic boarding schools in Banten is close to regional leader because the Governor of Banten is seen as not too formal and communicates more non-formally with the kiyai. So that exchange of ideas with kiyai through the FSPP Forum institution in conveying aspirations can be quickly conveyed and communicated by kiyai to regional leaders.

The regional leaders and their apparatus, Public Welfare Bureau of Banten Province, are considered good in providing grant aid policy for Islamic boarding schools and supporting all stakeholders. However, in implementing the grant program policy, there is a perception that the grant funds are like providing infaq or charity by most Islamic boarding schools. So that administrative responsibility is overwhelming for the kiyai, especially Salafi Islamic Boarding Schools. Even the kiyai hope that grant aid is given to Islamic boarding schools every year and school operational aid (BOS). Thus, they suggested that there should be policy arrangements so that Islamic boarding schools could be sustainably assisted in their operations. There is no political pressure and certain political interests of Islamic boarding schools towards the Governor as government leader in the region.

D. CONCLUSION

To find out more about the grant aid policy implementation by Public Welfare Bureau of Banten Province Regional Secretariat for Islamic Boarding Schools, the research was carried out through documentation, assessment and LGD studies, observations, and interviews, using qualitative descriptive research methods. From the previous explanation, it can be concluded that:

The policy implementation based on the "Message Content" shows that the grant aid policy implementation for Islamic boarding schools has been well structured. However, the setting is always changing on the policy consistency indicators because it has to adjust to central government. The implementation of the "Form of Message" policy has not been effective because there is no planning and community participation, and the frequency of repetitive messages does

not work effectively due to lack of socialization. "Perception of Leader/ Communicator's Reputation" has not been implemented effectively. Lack of human resources cause limited verifiers. The financial resources of grants distributed to 3,122 Islamic boarding schools are still small compared to the number of Pesantren that grow. FSPP assists the administration process of grant submission and accountability reporting. The legitimacy and credibility of the leader are seen as positive, but at the bureaucratic level, policies are not well translated.

Inhibiting factors in the grant aid policy implementation are the unclear regulatory in giving authority to empower Islamic boarding schools to local governments, the data sources validity for Islamic boarding schools is still weak, grant recipient institutions are still multi-interpreted, social aid e-grant applications have not been effective, lack of human resources in verification team. On the other hand, public Welfare Bureau can administratively translate informal communication of Regional Government Leaders. The supporting factors are the data of Islamic boarding school from EMIS Ministry of Religion, public interest in expecting grants, support from Banten Province FSPP, the availability of social aid e-grant applications, and support from government stakeholders, both executive and legislative.

The effective grant aid policy implementation model is the importance of paying attention to "Social Relations" dimensions such as the characteristics of community organizations, charismatic exemplary, informal communication, and participatory stakeholder collaboration. So that the grant provision can improve the public welfare. An important emphasis is placing non-formal communication as a driving force in policy implementation. Thus the policy message is understood by the beneficiaries of the policy (Islamic boarding schools).

REFERENCES

1. Anggreni, N. O., & Subanda, I. N. (2020). Implementation of Policy for Distribution of Grants and Community Social Assistance in Buleleng Regency. *A Scientific Journal (Management, Economics, & Accounting)*, 4(2), 98-115.
2. Banten Governor Regulation Number 10 of 2019 concerning Guidelines for Grants and Social Assistance sourced from the Banten Provincial Budget.

3. Banten Governor Decree Number 978 of 2019 concerning the Determination of the List of Recipients of Money Grants to Institutions and Ormas Sourced from the Banten Provincial Budget at the People's Welfare Bureau of the Banten Provincial Secretariat for Fiscal Year 2019.
4. Brannen, J. (1997). *Integrating Qualitative and Quantitative Research Methods*. Yogyakarta: Pustaka Pelajar.
5. Burrell, G., & Morgan, G. (1979). *Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*. Great Britain: Arenas.
6. Ciborra, C., & Navarra, D. D. (2005). Good governance, development theory, and aid policy: Risks and challenges of e-government in Jordan. *Information technology for development, 11*(2), 141-159.
7. Creswell, J. W. (2002). *Research Design (Qualitative and Quantitative Approach)*. Jakarta: Kik Press.
8. De Lima, C. R. M., Soares, T. C., de Lima, M. A., Veras, M. O., de Andrade, J. B. S. O., & Guerra, A. (2020). Sustainability funding in higher education: a literature-based review. *International Journal of Sustainability in Higher Education*.
9. Dougherty, K. J., Jones, S. M., Lahr, H., Natow, R. S., Pheatt, L., & Reddy, V. (2014). Performance funding for higher education: Forms, origins, impacts, and futures. *The ANNALS of the American Academy of Political and Social Science, 655*(1), 163-184.
10. Dwijowijoto, N. R. (2008). *Public Policy: Formulation, Implementation and Evaluation*. Jakarta: Elex Media Komputindo.
11. Elg, M., & Wihlborg, E. (2020). *Translating Policy Guidelines: A Multiple Case Study of Disease Prevention in Sweden*.
12. Fulmer, E. B., Barbero, C., Gilchrist, S., Shantharam, S. S., Bhuiya, A. R., Taylor, L. N., & Jones, C. D. (2020). Translating workforce development policy interventions for community health workers: application of a policy research continuum. *Journal of public health management and practice: JPHMP, 26*(2).
13. Goggin, M., Bowman, A. O., Lester, J. P., & O'Toole, Jr., L. J. (1980). *Implementation Theory and Practice to Word Administration Third Generation*. London: Division of Scott, Foresman and Company.
14. Gore, D., & Kothari, A. (2012). Social determinants of health in Canada: Are healthy living initiatives there yet? A policy analysis. *International journal for equity in health, 11*(1), 1-14.

15. Haliim, W. (2020). Policy Problems on Grants and Social Assistance Sources of APBD: The Relationship of Corruption to Leadership Power, and Elite Behavior. *Journal Innovation*, 17(1), 39-53.
16. Holmes, E. A., O'Connor, R. C., Perry, V. H., Tracey, I., Wessely, S., Arseneault, L., ... & Bullmore, E. (2020). Multidisciplinary research priorities for the COVID-19 pandemic: a call for action for mental health science. *The Lancet Psychiatry*, 7(6), 547-560.
17. Holmes, E. A., O'Connor, R. C., Perry, V. H., Tracey, I., Wessely, S., Arseneault, L., ... & Bullmore, E. (2020). Multidisciplinary research priorities for the COVID-19 pandemic: a call for action for mental health science. *The Lancet Psychiatry*, 7(6), 547-560.
18. Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government.
19. Moong, L. J. (2015). *Qualitative Research Methodology*. Bandung: Remaja Rosdakarya.
20. Naughton - Doe, R., Cameron, A., & Carpenter, J. (2021). Timebanking and the co - production of preventive social care with adults; what can we learn from the challenges of implementing person - to - person timebanks in England?. *Health & Social Care in the Community*, 29(5), 1285-1295.
21. Purwoko, K. (2011). *ICW Temukan 10 Lembaga Fiktif Penerima Hibah dari Gubernur Banten*. Retrieved from <https://www.republika.co.id/berita/l5a5kl/icw-temukan-10-lembaga-fiktif-penerima-hibah-dari-gubernur-banten>
22. Regehr, C., Stern, S., & Shlonsky, A. (2007). Operationalizing evidence-based practice: The development of an institute for evidence-based social work. *Research on Social Work Practice*, 17(3), 408-416.
23. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 123 of 2018 concerning the Fourth Amendment to the Regulation of the Minister of Home Affairs Number 32 of 2011 concerning Guidelines for Providing Grants and Social Assistance Sourced from Regional Revenue and Expenditure Budgets.
24. Schindele, S., Trommsdorff, M., Schlaak, A., Obergfell, T., Bopp, G., Reise, C., & Weber, E. (2020). Implementation of Agrophotovoltaics: Techno-Economic Analysis of the Price-Performance Ratio and Its Policy Implications. *Applied Energy*, 265, 114737.
25. Smith, J. D., Li, D. H., & Rafferty, M. R. (2020). The implementation research logic model: a method for planning, executing, reporting, and synthesizing implementation projects. *Implementation Science*, 15(1), 1-12.

26. Van, H. L., Aleluia Reis, L., Baptista, L. B., Bertram, C., Després, J., Drouet, L., & van Vuuren, D. P. (2021). Global roll-out of comprehensive policy measures may aid in bridging the emissions gap. *Nature Communications*, *12*(1), 1-10.
27. Zeitlin, J., & Vanhercke, B. (2020). Socializing the European Semester? Economic Governance and Social Policy Coordination in Europe 2020. *Economic governance and social policy coordination in Europe, 2014-17*.