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Evaluation of the Implementation of the Grant Assistance Program at the People's Welfare Bureau of the Regional Secretariat of East Java Province

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A B S T R A C T

This study aims to evaluate the implementation of the grant assistance program at the People's Welfare Bureau (Kesra) of the Regional Secretariat of East Java Province and to analyze its impacts. Utilizing a qualitative descriptive-analytical approach, this research applies the CIPP (*Context, Input, Process, Product*) evaluation model. Data collection was conducted through in-depth interviews, observation, and document studies. The results indicate that contextually, the program possesses a strong rationale and high urgency. Regarding inputs, there is an innovative "Abah Kesra" application, despite being constrained by a deficit in verifiers and the public's low accounting literacy. In the process aspect, verification runs with high discipline in accordance with Standard Operating Procedures (SOP). As for the product, the program achieved impressive results with a 94.6% disbursement rate, 95% LPJ (Accountability Report) compliance, and zero defects in issuing SPP-LS (Direct Payment Request Letters). The program's impacts are proven to be massive, encompassing the accelerated development of socio-religious infrastructure, local economic multiplier effects, and the creation of a gold standard in treasury administration governance, although it leaves an anomaly in the form of an extra mentoring burden on the bureaucratic apparatus.

INTRODUCTION

Modern public administration does not merely focus on executing bureaucratic routines; rather, it emphasizes public value creation that brings a direct impact on the welfare of the social order (Pasolong, 2019). This public value creation is materialized through public policies, which, according to Suharto (2010), serve as a bridge between the state's vision and the reality of basic community needs. In the welfare state paradigm, the government distributes resources through intervention instruments to guarantee basic services. At the national level, based on the 2024 State Budget (APBN), the allocation of Transfers to Regions (TKD) reached Rp857.6 trillion. Through this fiscal decentralization, local governments are required to have reliable managerial capacity to ensure these funds do not merely evaporate into low-impact formality programs (Halim, 2012).

In East Java Province, the authority over financial management is concretely manifested in the Regional Budget (APBD) document, where one of the expenditure instruments with the closest intersection with the community is grant expenditure. Based on the Minister of Home Affairs Regulation (Permendagri) Number 32 of 2011, grant expenditure constitutes a social investment intended to support the achievement of local government program targets (Maharsani, 2022). The People's Welfare Bureau (Kesra) of the Regional Secretariat of East Java Province carries the heavy task of facilitating the needs of community institutions based on the East Java Governor Regulation (PERGUB) Number 7 of 2024. This policy manages a massive budget. Based on data from the Kesra Bureau, the projected budget ceiling shows a drastic upward trend, approaching one trillion rupiahs in 2026, and is projected to surpass 1.6 trillion rupiahs by 2027.

Table 1 Grant Budget Ceiling of the People's Welfare Bureau, Regional Secretariat of East Java Province

Fiscal Year	Total Budget Allocation (Rp)	Document Description
2025	869,489,854,896	Current Budget Allocation
2026	976,185,488,185	Planned Budget Allocation
2027	1,600,886,043,000	Projected Budget Allocation

Source: Kesra Bureau, East Java Provincial Government, 2026

The distribution categories are divided into three specific focuses to ensure targeted allocation. Based on Table 1.2, the targets include Spiritual Mental Development, Basic Services, and Non-Basic Services.

Table 2 Distribution Categories of Grant Expenditures, Kesra Bureau, East Java

No	Distribution Category	Target Audience / Implementation
1	Spiritual Mental Development	Religious institutions, places of worship, Islamic boarding schools
2	Basic Services	Fundamental community needs related to social welfare
3	Non-Basic Services	Specific community groups outside mandatory basic services

Source: Kesra Bureau, East Java Provincial Government, 2026

Although regulations have been issued, field implementation still faces issues (a discrepancy between reality or *das sein* and the ideal or *das sollen*). Data on screening progress reveal the high difficulty institutions face in meeting eligibility standards, with the system still recording problematic or Not Eligible (TMS) statuses in the final stages.

Figure 1 Results of implementation and review of grant funds

Source: Kesra Bureau, East Java Provincial Government, 2026

Based on the data above, the accumulated nominal value of TMS cases reached over Rp 5 billion (3 BINTAL units at Rp1.8 billion, 3 NONPEL units at Rp1.45 billion, and 5 PELDAS units at Rp1.83 billion). This raises academic questions regarding the effectiveness of the mentoring process and potential regulatory loopholes. This managerial challenge becomes even more urgent considering the escalating budget surge.

Table 3 Grant Budget Growth of the Kesra Bureau, East Java

Transition Period	Budget Increase (Rupiah)	Percentage Increase (%)
2025 to 2026	106,695,633,289	12.27%
2026 to 2027	624,700,554,815	63.99%

Source: Kesra Bureau, East Java Provincial Government, 2026

The surge of nearly 64% in 2027 (Table 3) could become a boomerang of maladministration without comprehensive evaluation. Various previous studies identified a research gap where analyses tended to be partial. Nur'aini & Rahaju (2021) only examined the compliance aspect of past disbursements, while Masawoi et al. (2024) limited their focus to inter-agency communication. Theoretically, previous studies often fail to bridge the gap between administrative compliance and impact evaluation (Dunn, 2014). Addressing the Rp 1.6 trillion budget and the urgency to mitigate risks from the Supreme Audit Agency (BPK), this holistic research becomes an absolute necessity. Based on this urgency, the research proposes two problem formulations and objectives: 1) To analyze and evaluate the implementation of the grant assistance program at the Kesra Bureau of East Java using the CIPP model, and 2) To analyze and elaborate on the impacts of implementing the grant assistance program.

LITERATURE REVIEW

Public Policy

Public policy is a series of authoritative government actions oriented toward problem-solving. Thomas R. Dye (2013) laid the foundation that public policy is whatever governments choose to do or not to do. Anderson (2011) enriched this by emphasizing the existence of specific goals to solve public problems. In practice, public policy represents the state's proactive intervention to allocate resources to provide tangible social safety nets (Nugroho, 2014; Agustino, 2016). The grant program is a concrete manifestation of such an affirmative policy, the success of which must impact citizens' lives (Peters, 2013).

Public Policy Evaluation

Public policy evaluation is the systematic application of scientific procedures to assess the design, implementation, and consequences of government actions (Dunn, 2012). To avoid partial judgments, the systemic CIPP approach developed by Stufflebeam (2003) is the most adaptive framework.

1. Context Evaluation: Assesses rationale, problems, needs, and environmental opportunities to formulate objectives (Tayibnapis, 2008).
2. Input Evaluation: Identifies system capabilities, human resources (HR), budget, and infrastructure (Wirawan, 2011).
3. Process Evaluation: Monitors implementation compliance in the field and identifies operational flaws (Arikunto, 2014).
4. Product Evaluation: Assesses overall achievements (outputs) and measures the long-term impact/outcomes of the policy (Stufflebeam & Shinkfield, 2007). The core philosophy of CIPP is "*not to prove, but to improve*".

Concept of Grant Funds

Regulatorily, referring to Government Regulation (PP) No. 2 of 2012 and Permendagri No. 77 of 2020, regional grants are defined as the provision of money/goods/services from the regional government to other governments, regional companies, or community organizations for specific, non-mandatory, non-binding, and non-continuous purposes (Tutik, 2006). Grant distribution is bound by a Regional Grant Agreement Deed (NPHD) and requires an absolute accountability mechanism via an Accountability Report (LPJ) to prevent budget politicization and avoid the threat of corruption crimes.

METHODOLOGY

This study utilizes a qualitative approach with a descriptive-analytical research type. This method was selected to deeply dissect the phenomenon in its natural setting (Sugiyono, 2018). Its analytical nature means the data is critically interpreted using the CIPP evaluation theory and Impact Evaluation (Yusuf, 2017). The research location was purposively determined at the People's Welfare Bureau, Regional Secretariat of East Java Province (Jl. Pahlawan No. 110, Surabaya) because the institution is the leading sector managing trillion-rupiah grant expenditure budgets (Gunawan, 2016).

The data used originated from primary and secondary sources. Primary data was directly extracted through in-depth interviews with key informants (Head of Bureau, Head of Mental Spiritual Division, Verification Staff, and representatives of grant recipients) as well as passive participatory observation of the Kesra Bureau officers' service rhythm (Silalahi, 2015). Secondary data was collected through a document study of Pergub Jatim No. 7 of 2024, Strategic Plans (Renstra), budget ceiling data, NPHD archives, and recipients' LPJs (Hardani et al., 2020). These three techniques merged to dismantle the "black box" of government bureaucratic operations.

To guarantee information validity, the research applied source triangulation (comparing bureaucratic statements with end-user institutions) and technique triangulation (cross-referencing interviews with empirical documentation evidence) (Moleong, 2017). Data analysis applied the interactive model by Miles, Huberman, and Saldana (2014), which consists of three continuous activity flows: data condensation, data display (narratives and matrices), and conclusion drawing/verification, aiming to formulate the program's success rate in East Java (Rijali, 2018).

RESEARCH RESULT

Evaluation of the Grant Assistance Program Implementation Context Evaluation

The context evaluation proves that the program's existence has a very strong foundation of urgency. State intervention through grants functions as a fast track to salvage the operations of educational institutions and orphanages post-crisis that formal bureaucracies fail to reach. This scale of emergency is reflected in the skyrocketing budget projections.

Field realities confirm that this grant program represents a social safety net concept specifically designed to protect social entities from economic shocks. Community organizations often depend heavily on contributions from low-income members, severely limiting their operational movements. The injection of grant funds acts as artificial respiration that directly breaks this financial deadlock while filling the gaps in public services that formal bureaucracies cannot fully reach due to regulatory and apparatus constraints (Agustino, 2020).

Table 4 Projected Grant Expenditure Budget Ceiling, Kesra Bureau (2025-2027)

Fiscal Year	Total Budget Allocation (Rp)	Percentage Increase
2025	869,489,854,896	-
2026	976,185,488,185	12.27%
2027	1,600,886,043,000	63.99%

Source: Kesra Bureau, East Java Provincial Government, 2026

Furthermore, to respond to high public enthusiasm and budget surges, the Kesra Bureau has proven to have detached itself from favoritism practices by implementing a selection system and priority mapping based on field data. The emergency of infrastructure and operations of the applicant institutions is synchronized with regional data, ensuring distributive justice is fully upheld. This practice aligns with the principles of good governance, where effective public policy must be formulated based on accurate data mapping and free from political group interventions (Nugroho, 2018).

Legally, accommodated proposals must align with the Regional Medium-Term Development Plan (RPJMD) and the Kesra Bureau's Strategic Plan 2019-2024. The issuance of Pergub Jatim No. 7 of 2024 as a comprehensive instrument has proven highly effective in closing operational loopholes and favoritism practices (Subarsono, 2015), making this program highly rational.

Input Evaluation

Organizational readiness to face nominal values in the trillions of rupiahs is the focus of the input evaluation. Based on the Workload Analysis (ABK), the bureaucracy strives to improve apparatus competencies. However, the table below reveals that the bureaucratic structure bears a massive verification workload ratio.

A deeper analysis of the internal bureaucracy reveals that the existing structure is still struggling to balance the limited quantity of verifiers with the expectations of fast service from thousands of applicant institutions. Document observations indicate that this verification burden is unevenly distributed and demands extra stamina from the implementing apparatus in each sub-division. This operational condition reflects the high dedication of the state apparatus, but simultaneously harbors the potential for extreme work fatigue (*burnout*), which at any time can drastically degrade the precision and accuracy of administrative verification (Widodo, 2021).

Table 5 Summary of Grant Targets by Sector, Kesra Bureau (Year 2026)

Sector Description	Number of Desk Institutions	Budget Allocation (Rp)	Percentage of Budget
Spiritual Mental Development (Bintal)	662	386,758,425,515	39.62%
Non-Basic Services (Nonpel)	608	312,577,602,800	32.02%
Basic Services (Peldas)	651	276,849,560,000	28.36%
Overall Total	1,921	976,185,588,315	100%

Source: Grant Presentation Data Summary Year 2026

Alongside the accounting literacy deficit on the public's side, another input weakness loop hole was found in the availability of operational logistics and transportation facilities for Kesra Bureau field staff. The vast geographical coverage of 38 regencies/cities in East Java is often not matched by adequate logistical support movement for the field survey phase. Systemic failures in providing operational logistical support commensurate with the region's size can empirically destroy the psychological motivation of policy implementers while conducting actual supervision (monitoring and evaluation) (Nugroho, 2018).

The digitalization maneuver via the "Abah Kesra" application does drastically reduce bureaucratic chains. However, additional input weaknesses emerged from the recipients: culture shock due to low digital literacy and the absence of professional accountants in organizational structures, often forcing volunteers to multitask, resulting in financial reporting below audit standards (Suharto, 2014).

Process Evaluation

Implementation procedures run with high discipline in accordance with SOPs. Observations validate that there are no queuing backlogs thanks to strict pre-verification scheduling.

Table 6 Observation Results of Grant Desk Verification and Validation

No	Observation Indicator	Field Finding Description	SOP Compliance Status
1	Institution Mapping	Conducted based on incoming proposal document updates	Compliant with Procedure
2	Verification and Checklist	Checking of proposals, legalities, RAB, and Agreement Deeds	Compliant with Procedure
3	Application Usage	Utilization of SIPPOL, Abah Kesra, and SMS Center is active	Compliant with Procedure
4	Control and Warning	Automatic system warnings (14 working days) for deadline violators	Compliant with Procedure
5	Filing Time Control	Minor delays present in the manual document authorization stage	Less Compliant

Source: Observation Results and Cross-Analysis with Kesra Bureau Service SOP, 2026

The core phase of physical desk verification shows extraordinary discipline from bureaucratic staff in matching legality documents and the Budget Plan (RAB) using a standard checklist. The thoroughness of officers guiding document corrections directly on the spot acts as a crucial line of defense to prevent indications of fund misuse early on (Susandi, 2022). This rigid face-to-face verification mechanism is academically highly effective in suppressing information asymmetry, the results of which are then integrated in real-time into the SIPPOL and Abah Kesra applications to create a highly transparent and accountable audit trail (Terry & Franklin, 2021).

Another crucial stage observed is the signing process of the Regional Grant Agreement Deed (NPHD) and the Integrity Pact, executed with a humanistic approach while firmly adhering to procedures. The apparatus directly reads and provides in-depth education regarding legal consequences, reporting obligation deadlines, and various administrative sanctions to institution representatives. Effective interpersonal communication during this phase manifests the concept of quality public service capable of reducing sociological misunderstandings (Robbins & Coulter, 2022), serving as a potent preventive instrument to ensure community institutions consistently adhere to legal reporting regulations at the end of the activity calendar (Brown, 2021).

This collaborative process chain is ultimately concluded with a strict control and reprimand system. The automatic 14-working-day warning issued by the system for institutions late in submitting their Accountability Reports ensures that bureaucratic authorization control remains upright and administrative discipline levels are maintained without compromise.

Product Evaluation

The final achievements (output) of this program demonstrate superior results and are rated "Good" based on the Government Agency Performance Report (LKJIP).

Table 7 Summary of Grant Performance and Reporting Achievements

No	Product Indicator	Realization of Achievement	Percentage	Strategic Plan Assessment Scale
1	Grant Fund Disbursement	1,420 out of 1,500 Institutions	94.6%	Good (85-100)
2	Receipt of LPJ	1,350 out of 1,420 Institutions	95.0%	Good (85-100)
3	Completion of SPP-LS	100% Accurate	100%	Good (85-100)
4	Reporting Time Compliance	85% On Time	85%	Good (85-100)

Source: Processed from Kesra Bureau Document Reports and 2019-2024 Strategic Plan Ordinal Scale

The success in achieving 100% accuracy (zero defect) in the issuance of SPP-LS confirms the high quality of bureaucratic services (Nugroho, 2024). The 94.6% disbursement ensures public value is directly enjoyed by the community, while the high LPJ receipt rate (95%) mitigates the risk of BPK audit findings.

Furthermore, the successful distribution of regional budget liquidity has been proven to trigger local economic movement through the purchase of construction materials, payment of labor-intensive wages, and improvements to social-community infrastructure. The transformation of public funds into real added value at the communal level is the primary parameter determining the effectiveness of fiscal policy and an indicator of high treasury governance health in a region (Robbins & Coulter, 2022; Hidayat, 2023). The physical products that have been built fully facilitate religious and educational needs much more inclusively and modernly.

From the internal perspective of the bureaucratic order, the high workload and potential for fatigue described in the input evaluation dimension were, in fact, counterbalanced by the emergence of highly valuable intangible product achievements: the intrinsic satisfaction of the apparatus. Extreme fatigue is often replaced by moral satisfaction when they witness the physical products of orphanages, educational facilities, and places of worship standing tall in remote villages. Such intrinsic satisfaction is crucial in maintaining the service morale of the state apparatus for the foreseeable future (Stufflebeam, 2003). Additionally, the strong sense of cultural ownership from the recipient community groups also guarantees the sustainability aspect of these public facilities on an ongoing basis (Garcia, 2024).

Impacts of the Grant Assistance Program Implementation

The evaluation impacts of the program do not merely touch upon budget realization but create a broad spectrum of utility encompassing physical development, macro/microeconomics, and governance reform.

Physical Infrastructure Development Impact

Grant funds broke the stagnation in developing non-governmental service facilities. Massive-scale facility procurement was successfully realized, rescuing institutions from operational paralysis.

Table 8 Representation of Physical Impacts Based on Beneficiary Allocation Sample

Beneficiary Entity	Grant Nominal (Rp)	Physical / Infrastructure Impact Form	Sector Category
PW Fatayat NU Jatim	1,000,000,000	Construction/Procurement of Facilities & Infrastructure	Non-Basic Services
Yayasan Darussalam	> 1,000,000,000	Renovation of Foundation Building & Facilities	Basic Services
GPIB Bukit Kasih Sby	> 1,000,000,000	Construction/Rehabilitation of Places of Worship	Spiritual Mental Development
1,417 Other Institutions	Average 50-500 Million	Rehabilitation of Mosques, Orphanages, Classrooms	Cross-Sector

Source: Kesra Bureau, East Java Prov. (2026)

Directly decentralizing funds to civil groups (Moore & Taylor, 2024) boosts the Human Development Index (IPM) aggregately because worship and educational facilities are now of a decent standard.

Economic Impact (Multiplier Effect)

The distribution of Rp1.6 Trillion in liquidity across all regencies/cities triggered an extraordinary micro-economic multiplier effect in villages. Based on empirical schemes, grant funds rotate three channels of the economic value chain: the circulation of material purchases at local stores/MSMEs, the absorption of labor-intensive workforce (local builders and coolies), and increased purchasing power among lower-middle-class households. This finding supports Hidayat (2023), who stated that labor-intensive grant expenditures possess the highest trickle-down effect speed in regional economic recovery.

Administrative Performance Impact and the Anomaly of Social Burden

The most monumental impact internally is treasury reform. The rigid system successfully eliminated the dark spaces for brokers, ensuring funds were received 100% intact without any cuts (Chen et al., 2023).

Table 9 Matrix of Administrative Impacts and Grant Accountability Achievements

Impact Indicator (Administrative Product)	Realization Target / Volume	Success Percentage	Evaluation Based on Strategic Plan Scale
Fund Disbursement to Institution Accounts	1,420 out of 1,500 Institutions	94.6%	Very Good (85-100)
LPJ Document Return Rate	1,350 out of 1,420 Institutions	95.0%	Very Good (85-100)
LPJ Reporting Time Compliance	1,207 Institutions On Time	85.0%	Good (85-100)
Accuracy of SPP-LS / SPM-LS Issuance	No BPKAD Rejections	100.0% (Zero Defect)	Very Good (Absolute Precision)

Source: Processed from Kesra Bureau Document Reports and 2026 LKJIP

The following graph illustrates how dominant the percentage of administrative performance success is for the Kesra Bureau program. A comparison with Supardan's (2021) research in DKI Jakarta, which only reached a 64.27% LPJ compliance rate, proves that the 95% discipline in East Java is a highly superior achievement. However, this positive impact conceals a social anomaly. Following the perspective of Setyowati et al. (2017), the 95% report return rate could only be achieved with an extra hard mentoring burden from the bureaucratic apparatus, who had to go down to the field to educate rural volunteers possessing minimal accounting literacy. Technology has evidently not been able to replace the necessity of continuous humanistic mentoring.

CONCLUSIONS AND RECOMMENDATIONS

Based on the analysis using the CIPP evaluation model, the implementation of the grant assistance program at the People's Welfare Bureau, Regional Secretariat of East Java Province is deemed highly successful and effective. The Context Evaluation proves the program possesses high rationale and is sheltered by robust regulations (Pergub No. 7/2024). The Process Evaluation demonstrates a high level of discipline through a dual filter (manual checklist and SIPPOL/Abah Kesra applications) that prevents maladministration. The Product Evaluation achieved highly satisfactory parameters, marked by a 94.6% disbursement rate, 95% LPJ compliance, and zero defects in SPP-LS issuance. Nevertheless, the Input Evaluation noted gaps regarding the imbalance of the verifier workload ratio and low accounting literacy at the beneficiary level.

The impact of the grant fund implementation goes far beyond budget absorption indicators. The program successfully triggered massive-scale acceleration of physical non-governmental public service infrastructure development across 38 regencies/cities, and stimulated grassroots economic multiplier effects through material supply chain expenditures and labor-intensive workforce absorption. Institutionally, this program created a gold standard in the treasury that paralyzed the maneuvering room of brokers (illegal cuts). However, this high rate of administrative compliance left a subsequent impact in the form of a social burden anomaly, where the bureaucratic apparatus had to work extra hard to shoulder the burden of technical accounting mentoring for rural communities experiencing digital culture shock.

ADVANCED RESEARCH

Strategic recommendations proposed for future risk mitigation include: The government needs to initiate Technical Guidance (Bimtek) for financial report preparation by collaborating with third parties (such as Higher Education Community Service/KKN programs) to avoid burdening the bureaucratic verifiers. A review of the Workload Analysis (ABK) rationalization and the fulfillment of operational logistics for field survey staff must be conducted immediately to prevent burnout. Lastly, the Kesra Bureau is recommended to embed interactive helpdesk features and video tutorials within the "Abah Kesra" application to foster independent digital literacy among the community.

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