

## **Evaluating Communication Policies in Grant Management for Islamic Institutions: A Case Study of BKAD North Sumatra**

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### **Abstract**

This study aims to analyze the communication policies of the Regional Finance and Asset Agency (BKAD) of North Sumatra Province in managing grants for Islamic institutions, including the implementation of good governance principles, the effectiveness of guidance and assistance, as well as the supporting and inhibiting factors in the grant management process. Using a qualitative descriptive method, data were collected through in-depth interviews, observations, and documentation involving BKAD officials and Islamic organizations receiving grants. The findings reveal that although BKAD has established formal regulations through Governor Regulation No. 19/2022, the implementation of communication policies remains suboptimal. Information dissemination is predominantly one-directional, causing gaps in understanding and frequent administrative errors. Guidance and technical assistance are limited, resulting in difficulties for institutions in preparing RAB, SPJ, and financial documentation. Furthermore, the application of good governance principles transparency, accountability, and effectiveness is inconsistent, mainly due to passive information delivery, limited institutional capacity, and insufficient monitoring. Supporting factors include the availability of clear

regulations, BKAD's commitment to improving services, and institutions' willingness to learn. However, low administrative literacy, lengthy bureaucracy, limited BKAD human resources, and weak evaluation mechanisms hinder implementation. This study contributes theoretically and practically by highlighting the need for two-way communication, capacity building, and continuous monitoring to strengthen financial governance among Islamic institutions.

**Keywords** : *Communication policy, grant management, Islamic institutions, good governance, BKAD*

## 1. Introduction

Public financial management is a crucial element in realizing the principles of good governance, which focus on transparency, accountability, and effectiveness. In Indonesia, the two main instruments governing state financial management are the State Budget (APBN) and the Regional Budget (APBD), which play a role in planning and allocating resources for national and local development, respectively. However, differences in scope and oversight between the APBN and APBD indicate significant challenges in implementing good governance at the regional level (Pebriyanti & Pidada, 2023).

In North Sumatra, the application of good governance principles to regional financial management is also regulated through Governor Regulation (Pergub) Number 19 of 2022 in North Sumatra Province, which governs the distribution of grants to Islamic institutions. However, despite this regulation, the Regional Finance and Assets Agency (BKAD) faces numerous practical challenges, such as imbalances in information delivery between the government and grant recipients, and low administrative capacity within recipient institutions. This leads to gaps in understanding, administrative errors, and difficulties in meeting transparent and accountable financial management standards.

Observations revealed shortcomings in inter-agency coordination and communication with grant recipients. Some identified issues included discrepancies between the information received by grant recipients and the mechanisms established by local governments, as well as a lack of adequate technical assistance. This created difficulties for grant recipients in program implementation and financial reporting, which in turn impacted the accountability and transparency of fund management.

Furthermore, the fundamental problem of low technical and administrative understanding among grant recipients, particularly Islamic

organizations, also poses significant challenges in grant management. Lack of outreach and guidance from authorized institutions leads to miscommunication and administrative errors in the use of funds. This has the potential to lead to misuse of funds and reduce the effectiveness of grant-funded social programs.

This research focuses on BKAD's communication policy with Islamic institutions in the context of grant management and the application of good governance principles, and identifies factors that support and hinder this process.

The implementation of good governance principles, such as transparency, accountability, and participation, is key to improving the quality of financial management of Islamic institutions. Related studies show that good governance, sharia compliance, and the competence of zakat and waqf fund managers significantly impact financial performance and public trust (Achmad Fadly et al., 2024; Amirullah & Huda, 2025; Lestari et al., 2025). Furthermore, fostering and strengthening the capacity of grant recipients is crucial for effective and regulatory-compliant grant management. (Setiawan & Yusoff, 2025). Supporting factors such as quality communication, regulatory compliance, and internal control systems have been shown to improve regional asset and financial management capabilities, while major barriers include protracted bureaucracy, lack of transparency, and low financial literacy (Rozalinda et al., 2024; Septiani et al., 2022).

A literature review indicates that while numerous studies have examined financial governance in Islamic institutions, few have addressed the communication systems between local governments and Islamic institutions in managing grants and religious assets. This study addresses this gap by exploring policy communication, guidance implementation, and the implementation of good governance principles at the provincial level.

One key gap in the existing literature is the lack of studies on communication between government institutions and faith-based organizations, particularly in grant management. While several studies have examined the internal governance of Islamic financial institutions, studies on communication factors influencing grant management at the regional level are limited. Therefore, this study aims to identify supporting and inhibiting factors in communication between the Regional Financial Management Agency (BKAD) and Islamic institutions, and to analyze the extent to which good governance principles are applied in grant management.

## 2. Method

This study uses a descriptive qualitative approach to explore social phenomena in depth and provide a comprehensive overview of communication policies in grant management by the Regional Finance and Asset Agency (BKAD) of North Sumatra Province. A qualitative approach was chosen because this study aims to gain a deeper understanding of the social dynamics and perspectives of actors involved in the process. The descriptive approach was chosen to provide a systematic overview of BKAD communication policies and grant management practices in Islamic institutions, which require in-depth contextual analysis. Other approaches, such as quantitative or mixed methods, were rejected because they were deemed unable to delve deeply into the qualitative variables relevant to this study, such as communication patterns, administrative challenges, and the application of good governance principles.

Sampling was conducted using a purposive sampling technique, where informants were selected based on specific criteria relevant to the research objectives. Informants in this study consisted of officials at BKAD directly involved in grant policy and management, as well as representatives from Islamic institutions receiving grants. Informants were selected based on their experience in grant administration and financial management processes. This study involved 15 informants, consisting of 8 BKAD officials and 7 representatives from Islamic institutions receiving grants. The sample size was determined based on the principle of theoretical saturation, where interviews were conducted until no new information was obtained. This ensured that the interviews covered a variety of perspectives relevant to the research objectives.

Data were collected through three main techniques: in-depth interviews, participant observation, and documentation study. In-depth interviews were conducted using a semi-structured interview protocol, allowing researchers to explore informants' perspectives on communication policies and challenges faced in grant management. These interviews took place at the informants' workplaces and lasted an average of 60 minutes. All interviews were recorded with the informants' permission and transcribed for further analysis. In addition to interviews, participant observation was conducted to study social interactions between the BKAD and Islamic institutions during coordination meetings or grant administration training held by the BKAD. Furthermore, documentation study was conducted by collecting relevant documents such as gubernatorial regulations, grant accountability

reports, and BKAD circulars to gain further insight into the policies implemented.

After data collection, the data analysis process was carried out following the qualitative analysis steps developed by (Creswell, J.W & Creswell, J.D, 2018). The first step in data analysis is organizing and coding the data. Data obtained from interviews, observations, and documents were transcribed and grouped into categories based on themes emerging from both the literature and field data. The second step was theme identification, in which the researcher used inductive coding to assess patterns and relationships between existing categories and to derive key themes relevant to the research objectives. To enhance the credibility and validity of the results, data triangulation was conducted by comparing findings from interviews, observations, and documents. This process ensured that the research findings reflected a holistic understanding and included multiple relevant perspectives. Furthermore, member checking was conducted by asking informants to review the initial findings and provide feedback to ensure the accuracy of data interpretation. This analysis process relied on manual coding techniques and qualitative analysis software to group data into relevant themes and categories.

Ethical investigation was conducted by ensuring that all research procedures adhered to ethical research principles. Informants were given a clear explanation of the research objectives and asked to provide written consent before participating in interviews. To protect informants' privacy, their names are pseudonymous in the research report. The researcher also attempted to maintain objectivity and manage subjectivity in this study by conducting regular self-reflection. Researchers noted potential biases that might influence the data collection and analysis process and attempted to minimize their impact on the interpretation of the results. All collected data was securely stored and used solely for the purposes of this study.

As the primary instrument in this study, the researcher has experience in qualitative research and has been trained in in-depth interview techniques and qualitative data analysis. The researcher also made efforts to manage subjectivity by self-reflecting on the researcher's experiences and background that might influence data collection and analysis. The researcher ensured that potential bias was systematically managed and that all data findings were based on information obtained in the field.

To clarify the research stages and ensure systematic traceability of the research process, this study is complemented by a research flowchart depicting the entire research process, from problem discussion to

conclusions. This flowchart serves to demonstrate the interrelationships between research stages and ensure that each stage is carried out sequentially and consistently with the objectives of qualitative descriptive research.

**Table 1.** Research Flow

<b>Stage Study</b>	<b>Activity Main</b>	<b>Output Generated</b>
Identification Problem	Observation beginning to practice BKAD communication and management grant Islamic institutions in North Sumatra Province	Formulation problem study related communication policies, mentoring, and order management grant
Study Literature and Regulation	Study theory communication policy, governance manage good governance, as well as analysis Regulation Governor's Decree No. 19 of 2022	Framework conceptual And focus analysis study
Determination Approach and Method Study	Determination approach qualitative descriptive, purposive sampling techniques, and strategy data collection	Design methodological study
Determination Informant Study	Election informant from BKAD officials and representative Islamic recipient institutions grant based on criteria relevant	List informant research (15 informants)
5. Data Collection	Interview in-depth, observation participants, and studies documentation (Pergub, SPJ, RAB, letters circular)	Primary qualitative data and secondary
Organization and Data Transcription	Transcription interviews, grouping notes observation, and classification document	Data ready analyzed
Qualitative Data Analysis	coding, identification category And theme, as well as analysis	Themes main study

Stage Study	Activity Main	Output Generated
Data Validation	connection between theme (based on Creswell) Triangulation source And method, as well as member checking to informant	Findings credible research and valid
Interpretation and Discussion	Interpretation findings study And comparison with theory as well as study previously	Argument scientific And discussion results
Withdrawal Conclusion and Recommendation	Synthesis findings study And formulation implications theoretical as well as recommendation practical	Conclusion study And recommendation policy

This research flow confirms that the research was conducted systematically, sequentially, and can be scientifically accounted for, and shows the logical relationship between research objectives, data collection techniques, analysis processes, and drawing conclusions.

### 3. Results

#### 3.1 *Communication Policy between BKAD and Islamic Institutions*

The research results show that the communication system policy implemented by the North Sumatra Provincial Regional Personnel Agency (BKAD) in managing relations with Islamic religious institutions is formally based on Governor Regulation Number 19 of 2022. This regulation details the mechanisms for submitting, verifying, distributing, and reporting grants, thus providing an adequate communication framework at the normative level. However, the implementation of this communication policy has not been optimal. Information delivery mechanisms are still dominated by one-way communication through circulars, posts on the official BKAD website, and administrative instructions to relevant institutions. This was stated by a BKAD official:

*"We mostly convey information through circulars and websites. That's standard procedure, but there's no room for further discussion or clarification."*

This shows that the top-down communication implemented does not create a space for dialogue between BKAD and Islamic institutions, resulting in many grant recipients not receiving adequate explanations regarding the policies or procedures to be followed.

Observations made during grant administration coordination and training sessions also confirmed these findings. Despite attempts to explain grant application procedures, meeting participants did not appear actively engaged in the discussions. As the researchers observed,

*"During the meeting, participants mostly listened to explanations without any direct interaction or open question and answer sessions."*

This indicates that although one-way communication can ensure the delivery of information, the lack of dialogue causes a gap in understanding between BKAD and the grantee institution.

Furthermore, most informants acknowledged that the language of the Governor's Regulation tends to be technocratic and difficult for institutions lacking human resources with administrative or financial backgrounds to understand. The lack of direct outreach exacerbates the situation, as Islamic institutions are left to interpret complex regulations on their own without adequate technical guidance. Communication support is also uneven; the Regional Development Planning Agency (BKAD) often facilitates experienced institutions, while smaller or newer institutions often lack detailed explanations of application or reporting procedures. This uneven support leads to significant differences in understanding among grantees. One representative of an Islamic institution explained:

*"We are often confused by the regulations. The language used is too technical and doesn't suit our background, as we have no experience in financial administration."*

This use of difficult-to-understand language has the potential to lead to errors in the preparation of grant administration documents, such as the Budget Plan (RAB) and accountability reports (SPJ). Further evidence was found in document analysis, where several accountability reports submitted by Islamic institutions contained formatting errors or incomplete supporting documents. This indicates a discrepancy between established guidelines and grantees' understanding of these regulations.

Another finding suggests that many Islamic institutions receive policy information late or incompletely. The lack of a centralized notification system or two-way communication channels means that these institutions often only learn of changes to guidelines after administrative errors occur,

such as submitting proposals in the wrong format or returning accountability reports for revision. This delay in information demonstrates a communication gap between the Regional Development Planning Agency (BKAD), as policymakers, and Islamic institutions, as implementers.

Overall, the research findings confirm that despite the existence of a regulatory framework, the effectiveness of policy communication remains hampered by the dominance of one-way communication, low information accessibility, difficult-to-understand regulatory language, and uneven support. This directly impacts the quality of grant administration and the capacity of Islamic institutions to meet accountability standards set by local governments.

### ***3.2 Guide for Grant Recipients in Managing Grant Funds***

Guidance and support provided by the BKAD to Islamic institutions receiving grants is already in place, but research shows that its implementation has not been comprehensive and sustainable. As an informant from an Islamic institution noted:

*"After the annual training, we don't get any further assistance. We often have to find solutions ourselves when there are administrative problems."*

Observations revealed that routine coaching was only conducted initially, in the form of annual general technical socializations, which were not always attended by all institutions. This outreach typically focused on providing updated administrative and regulatory guidelines, but was not always accompanied by practical sessions or individual mentoring. Furthermore, the Regional Manpower Agency (BKAD) did provide training in preparing accountability reports (SPJ), but this training was not accompanied by intensive monitoring after funds were disbursed, leaving the institution operating independently without regular oversight and correction.

The limitations of these guidelines impact institutions' ability to manage grant administration. Many Islamic institutions admit they still experience difficulties in preparing Budget Plans (RAB), managing SPJ documents, and archiving physical evidence such as receipts and activity documentation. Common errors found include RAB formats that do not conform to government templates, incomplete transaction evidence, or reports that do not follow the chronology of activities. Lack of support throughout the grant cycle often leads to the recurrence of these errors, requiring some institutions to revise their reports repeatedly and experiencing delays in submitting their final reports.

The study also found that face-to-face (offline) assistance was significantly more effective than administrative explanations via letters or online messages. When assistance was provided in person, institutions could immediately address technical difficulties, revise documents with staff, and receive more detailed guidance. However, face-to-face mentoring practices were severely limited due to the BKAD's limited human resources and heavy workload. This situation resulted in a more administrative approach to mentoring, limited to document review and failing to address the much-needed capacity-building aspects of Islamic institutions. Overall, these findings indicate that BKAD mentoring and guidance have not been able to optimally improve the institutional capacity of grant recipients, impacting the quality of reports and accountability in grant management.

### ***3.3 Supporting and Inhibiting Factors of Financial Management***

Researchers identified several factors that support and hinder effective grant management. One of these is the BKAD's commitment to improving the quality of its services. As a BKAD official put it:

*"We are committed to continuing to improve transparency and accountability, but we also recognize that we need to improve the way we communicate with Islamic institutions."*

Government support in the form of clear regulations, such as Governor Regulation Number 19 of 2022, is also considered a supporting factor that enables Islamic institutions to better understand the flow of grant management, although its implementation remains limited.

However, the main inhibiting factor identified in this study was the low level of administrative and financial literacy among the majority of grant recipients. One informant stated,

*"We lack a technical understanding of grant administration. Without further support, we struggle to prepare appropriate financial reports."*

This reflects limited institutional capacity to manage grant funds professionally and transparently. Furthermore, protracted bureaucracy in the grant disbursement process also hampers effective policy implementation. Observations revealed that lengthy administrative processes were a common complaint among grant recipients. One informant stated,

*"We often have to wait months to receive funding, which hinders the implementation of our programs."*

Another obstacle is the lengthy bureaucracy involved in the grant application and disbursement process, which requires institutions to navigate through numerous time-consuming and labor-intensive administrative stages. This process is further complicated when institutions lack adequate support. Furthermore, the study found that limited human resources at the Regional Manpower Agency (BKAD) are a significant factor hindering the implementation of direct support. Due to limited staff and the large number of institutions, mentoring often focuses on document review rather than capacity building. A final obstacle is the lack of monitoring and evaluation after fund disbursement, resulting in potential problems or administrative irregularities only being identified at the reporting stage, rather than during the activity implementation process. This lack of monitoring and evaluation results in low reporting accuracy, delays in disbursement, and even administrative errors that could have been prevented earlier.

Overall, these barriers indicate that despite the existence of a regulatory framework, policy implementation remains hampered by capacity gaps, limited communication, and a lack of ongoing oversight. These findings highlight the need for improved mentoring strategies, two-way communication mechanisms, and strengthened institutional capacity to ensure more effective and accountable grant management.

**Table 2.** Research Findings

<b>Findings Category</b>	<b>Description of Findings</b>	<b>Empirical Evidence (Citation)</b>
Policy Communication	<p>BKAD's communication policy is more one-way and does not provide room for further discussion or clarification.</p> <p>Grant recipients found it difficult to obtain adequate explanations regarding the policies and procedures to be followed.</p>	<p>"We mostly convey information through circulars and websites. That's standard procedure, but there's no room for further discussion or clarification." (BKAD official)</p> <p>"During the meeting, participants mostly listened to explanations without any direct interaction or open question-and-answer sessions." (Researcher observation)</p>

<b>Findings Category</b>	<b>Description of Findings</b>	<b>Empirical Evidence (Citation)</b>
Mentoring and Guidance	Mentoring is only provided during annual training, and there is no ongoing guidance.	"After the annual training, we don't get any further assistance. We often have to find solutions ourselves when we encounter administrative problems." (Informant from an Islamic institution)
Supporting Factors	This causes repeated errors in the preparation of grant administration documents, such as RAB and SPJ.	One Islamic institution had to submit their accountability report more than three times due to inconsistencies with the template provided by BKAD.
Inhibiting Factors	BKAD is committed to increasing transparency and accountability, although its implementation is still limited.	"We are committed to continuing to improve transparency and accountability, but we also recognize that we need to improve the way we communicate with Islamic institutions." (BKAD official)
	Low administrative and financial literacy among grant recipients.	"We lack technical understanding of grant administration. Without further support, we struggle to prepare appropriate financial reports." (Islamic institution informant)
	Lengthy bureaucracy in disbursing grant funds hampers program implementation.	"We often have to wait months to receive funding, which hinders the implementation of our programs." (Islamic institution informant)

<b>Findings Category</b>	<b>Description of Findings</b>	<b>Empirical Evidence (Citation)</b>
Implementation of Good Governance Principles	Passive transparency and lack of responsiveness in providing clarification.	"Although information about the grant is available on the BKAD website, we have difficulty getting quick answers to technical questions. We have to wait a long time for clarification." (Informant)
	Accountability is hampered by the inability of Islamic institutions to meet established administrative standards.	"Our reports are often returned due to formatting errors or incomplete transaction documentation." (Islamic institution informant)

#### 4. Discussion

The findings of this study provide important insights into the communication policies in grant management by the Regional Finance and Asset Agency (BKAD) of North Sumatra Province, as well as the challenges faced by Islamic institutions in implementing these policies. These findings align with the literature on good governance and policy communication, but also reveal several significant gaps between policy and practice that need to be addressed to improve the effectiveness of grant management at the regional level.

One key finding is that policy communication implemented by the BKAD is largely one-way, limited to circulars and website announcements. This finding reinforces arguments in the literature that emphasize the importance of two-way communication in public policy to ensure proper understanding and active participation from all parties involved (Jasanoff, 2004; Grindle, 2007). While dominant top-down communication can ensure information delivery, as this study found, the lack of space for active interaction creates gaps in understanding among grantees. Previous research also suggests that communication limited to one-way channels can reduce policy effectiveness, particularly when the policy involves complex technical understanding (Luhmann, 2000).

From a policy communication theory perspective, these findings challenge the view that formal information delivery through letters or

websites is sufficient to achieve policy objectives. Instead, this research suggests that more interactive and responsive communication, with room for clarification and discussion, would be more effective in enhancing policy understanding and accountability. This aligns with Habermas's (1984) view, which emphasizes the importance of dialogic communication in building public consensus, which is not achieved in the current BKAD communication policy.

Further findings regarding mentoring and guidance indicate that while initial training was provided, there was a lack of ongoing guidance from the BKAD. This creates a gap in the capacity of Islamic institutions to manage grant administration effectively, resulting in repeated errors in the preparation of documents such as budgets (RAB) and accountability reports (SPJ). In grant management theory, low administrative literacy and a lack of ongoing support are considered key barriers to successful grant management (OECD, 2013). This research confirms that mentoring limited to annual training is insufficient to improve the long-term administrative capacity of Islamic institutions.

These findings highlight the need for a more sustainable and capacity-based approach to mentoring grantee institutions. As reported by informants, without ongoing guidance, Islamic institutions often operate without clear direction, leading to inconsistencies in administrative documentation with BKAD guidelines. This also echoes similar findings in the literature on the importance of institutional capacity building in ensuring effective grant management (World Bank, 2008).

Supporting factors such as BKAD commitment and clear regulations, as well as obstacles such as low administrative literacy and time-consuming bureaucracy, indicate that despite a strong policy foundation, implementation is hampered by structural and administrative issues. This research confirms findings from previous literature showing that lengthy and inefficient bureaucracy often hinders public policy implementation (Bovens, 2008). Furthermore, low administrative capacity among Islamic institutions is also a significant obstacle. This indicates that despite BKAD's commitment to improving public services, challenges in improving administrative literacy and overcoming protracted bureaucracy need to be addressed to increase policy effectiveness.

This study also revealed that many Islamic institutions lack trained administrative staff, resulting in errors in financial reporting and an inability to comply with established administrative standards. Literature on grant management indicates that without adequate capacity, grantee

institutions cannot manage funds transparently and accountably (McDonald, 2013). Therefore, in addition to improving communication, it is also important to provide ongoing training and strengthen the capacity of grantee institutions in administrative and financial aspects.

Overall, the findings of this study indicate that the Regional Development Planning Agency (BKAD)'s communication policy in managing grants to Islamic institutions is still dominated by one-way communication patterns and does not provide adequate dialogue for grant recipients. These results align with research by Achmad Fadly et al. (2024), who found that local government policy communication tends to be administrative and top-down, resulting in a low level of understanding among implementing actors regarding the substance of the policy. This similarity in results can be explained by the fact that both studies used a descriptive qualitative approach, focusing on policy communication practices at the local government level and involving bureaucratic actors as key informants.

However, this study differs from the study by Setiawan and Yusoff (2025), which showed that financial policy communication at the village level can be more participatory and effective. This difference in results is primarily due to differences in the institutional context and research participants. Setiawan and Yusoff examined village financial management based on Islamic values, directly involving local communities, while this study focused on communication between the provincial government (BKAD) and Islamic institutions receiving grants, which have limited administrative capacity. Furthermore, differences in bureaucratic levels between village and provincial governments also affect communication flexibility and the intensity of mentoring.

The results of this study also indicate that limited ongoing mentoring impacts the low administrative capacity of grantee institutions, as reflected in repeated errors in the preparation of budget plans (RAB) and budget execution reports (SPJ). This finding is consistent with research by Nurhudawi et al. (2023) and Sembiring et al. (2023), which emphasized that administrative literacy and financial management competency are key factors in achieving financial accountability in religious institutions. These similar findings indicate that institutional capacity issues remain a dominant structural issue in grant-based financial management within Islamic institutions.

Furthermore, this study provides more specific findings than previous studies, highlighting that the primary problem lies not in the absence of regulations, but rather in how those regulations are communicated and implemented in practice. This difference in focus

arises from the study's specific focus on policy communication as the primary object of analysis, rather than simply financial governance in general. By using in-depth interviews and participant observation, this study uncovers the dynamics of everyday communication that are not often explored in quantitative or document-based research.

The primary contribution of this research lies in strengthening the perspective that the effectiveness of grant management is determined not only by the quality of regulations, but also by the quality of communication and policy guidance. Practically, these findings can be applied by encouraging Regional Government Agency (BKAD) to develop two-way communication models, such as grant administration clinics, thematic guidance based on institutional needs, and simplifying regulatory language into more communicative technical guidelines. Furthermore, the results of this research can serve as a basis for local governments to design mechanisms for evaluation and ongoing guidance after fund disbursement, thereby preventing administrative errors from the outset. Thus, this research not only reinforces previous research findings on the importance of good governance but also provides conceptual and practical contributions to the development of public communication policies, particularly in the context of grant management for Islamic institutions at the regional level.

While this research makes a significant contribution to the understanding of policy communication and grant management, several limitations should be noted. First, the study is limited to a single province, North Sumatra, which may have a different local context compared to other regions in Indonesia or other countries. Therefore, the findings may not be fully generalizable to a broader context. Second, this study used a qualitative approach with a purposive sample, which, while providing in-depth insights, may not be representative of the entire population of grantee institutions. Furthermore, the researcher's position as the primary instrument in this study also potentially influences data interpretation. The researcher attempted to manage subjectivity through self-reflection and data triangulation, but bias may still occur during the data collection and analysis process.

The findings of this study have important implications for grant management policies and practices. To improve the effectiveness of communication policies, the BKAD should consider implementing more open and responsive two-way communication, providing a space for Islamic institutions to interact, ask questions, and seek clarification on applicable policies. Furthermore, ongoing mentoring and guidance should be provided, with a focus on improving the administrative

capacity of grantee institutions. Given that bureaucracy is a major obstacle, reforms to more efficient and expeditious grant disbursement procedures are also needed to ensure smooth program implementation. Finally, improving administrative and financial literacy among grantee institutions should be a priority to ensure transparent and accountable fund management.

## 5. Conclusion

This study reveals the various challenges faced by the Regional Finance and Asset Agency (BKAD) of North Sumatra Province in implementing communication policies related to grant management to Islamic institutions. Although clear regulations have been established, the study findings indicate that the largely one-way communication, without room for further discussion or clarification, has led to a gap in understanding between the government and grantee institutions. Furthermore, limited mentoring and guidance provided through annual training sessions has proven inadequate to ensure grantee institutions have sufficient administrative capacity to meet established requirements. Complex bureaucracy and low administrative literacy among grantees also act as significant barriers to policy implementation.

These findings make important contributions to communication policy theory and good governance, particularly in the context of grant management in the religious sector. Drawing on policy communication theory, this study challenges the notion that formal, one-way communication is sufficient to ensure effective understanding, favoring dialogic communication theory, which emphasizes the importance of two-way interaction. In the context of good governance, these findings enrich the literature by highlighting that while clear regulations are important, institutional capacity and ongoing mentoring are also key factors in ensuring effective policy implementation.

The practical implications of this research suggest that to improve the effectiveness of grant management, the Regional Development Planning Agency (BKAD) and related institutions need to adopt more open and responsive two-way communication. Furthermore, mentoring and guidance should be extended and conducted on an ongoing basis, with a focus on improving the administrative capacity of grantee institutions. To overcome bureaucratic obstacles, it is important to reform grant disbursement procedures to make them more efficient, as well as provide more intensive training to grantee institutions in financial administration and fund management. These recommendations should be heeded by stakeholders, such as local governments, religious

institutions, and educational institutions, which have a role in grant management.

However, limitations of this study should be noted. First, this research focused only on one province, North Sumatra, which may have different characteristics compared to other regions in Indonesia. Therefore, the results may not be fully generalizable to a broader context. Second, the qualitative approach with purposive sampling provided in-depth insights but could not cover the entire population of grantee institutions. Furthermore, although the researcher attempted to manage subjectivity through self-reflection and data triangulation, researcher bias may still influence the results.

Directions for future research could include longitudinal studies examining the capacity development of grantee institutions over time to evaluate the effectiveness of the mentoring and guidance provided. Comparative research across provinces could also be conducted to understand whether similar findings are found in other regions with different characteristics. Furthermore, further research could explore the impact of more efficient bureaucratic reforms on the implementation of grant policies in the regions.

Thus, this research makes a significant theoretical contribution to the development of communication policy theory and good governance in the religious sector, as well as providing practical insights that stakeholders can use to improve grant management. The implications of this research are not only relevant to grant management but can also broaden our understanding of the importance of interactive communication and strengthening institutional capacity in public administration.

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