

Implementation of Law Number 11 of 2022 Regarding the Management of Regional Revenue and Expenditure Budget Grants (Study on the Central Sulawesi Indonesian National Sports Committee)

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ABSTRACT

Law Number 11 of 2022 concerning the National Sports System concerning Sports Funding Article 75 states that sports funding is a shared responsibility among the central government, regional governments and the community; the government and regional governments are required to allocate sports budgets through the State Revenue and Expenditure Budget and the Regional Revenue and Expenditure Budget. The aim of the study was to analyze the implementation of Law Number 11 of 2022 concerning the Management of KONI Central Sulawesi Province APBD Grants and the supporting and inhibiting factors for its implementation. This research is descriptive in nature, namely describing the reality that occurs regarding the gap between the law that should be (das Sollen) and the applicable law (das Sein) where das Sollen regarding government policies regarding sports funding managed by the KONI Central Sulawesi Province. The results of the study show that the implementation of Law Number 11 of 2022 which regulates the management of grants sourced from the regional budget by KONI of Central Sulawesi Province has not been fully implemented because the law is still new and still needs in-depth study. The inhibiting and supporting factors for the management of grant funds are the absence of law enforcement, the lack of supervision over the implementation of grant funds managed by certain institutions and the factors that support transparent and accountable management of grant funds which are directly controlled by province, districts and city government officials.

Keywords: Implementation, law, grants, sports.

ABSTRAK

Undang-undang Nomor 11 Tahun 2022 tentang Sistem Keolahragaan Nasional mengenai Pendanaan Keolahragaan Pasal 75 menyatakan bahwa Pendanaan keolahragaan menjadi tanggung jawab bersama antara pemerintah, pemerintah daerah, dan masyarakat; Pemerintah dan pemerintah daerah wajib mengalokasikan anggaran keolahragaan melalui Anggaran Pendapatan dan Belanja Negara dan Anggaran Pendapatan dan Belanja Daerah. Penelitian bertujuan untuk menganalisis Implementasi UU No 11 Tahun 2022 atas Pengelolaan Dana Hibah APBD KONI Provinsi Sulawesi Tengah serta faktor pendukung dan penghambat implementasinya. Penelitian ini bersifat deskriptif yaitu menggambarkan realitas atas apa yang telah terjadi terkait kesenjangan antara hukum yang seharusnya (das Sollen) dengan hukum yang berlaku (das Sein) dimana secara das sollen tentang kebijakan pemerintah terhadap pendanaan keolahragaan yang dikelola oleh KONI Provinsi Sulawesi Tengah. Hasil penelitian menunjukkan bahwa Implementasi Undang-Undang Nomor 11 Tahun 2022 yang mengatur tentang pengelolaan dana Hibah bersumber dari APBD oleh KONI Provinsi Sulawesi Tengah belum sepenuhnya dilaksanakan sebab undang-undang masih baru dan masih perlu pengkajian yang mendalam. Faktor Penghambat dan Pendukung Pengelolaan Dana Hibah yaitu faktor belum adanya penegakan hukum, minimnya monitoring atas pelaksanaan dana hibah yang dikelola oleh lembaga tertentu dan faktor yang pendukung pengelolaan dana hibah yang transparan, akuntabel yang dikendalikan langsung oleh pejabat pemerintah provinsi dan kabupaten dan kota.

Kata Kunci: *Implementasi, undang-undang, dana hibah, olahraga.*

1. INTRODUCTION

Budgeting is an important resource allocation process, considering the nature of government which tries to allocate limited resources to meet unlimited demands. The budget is also a detailed list or statement regarding expected state expenditure and revenues within a certain period of time. The revenue and expenditure plan is designed by the government and then submitted to the legislative body which then considers it and then decides and stipulates it in law. (Aulia Utami Putri 2014).

Grant funding assistance expenditure is one component of regional finance which is outlined annually in the Regional Revenue and Expenditure Budget (APBD) in accordance with Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management which should be managed appropriately, in an orderly manner, comply with statutory regulations, be efficient and effective, be economical, effective, transparent and responsible by paying attention to the principles of justice, propriety and benefits for society. Therefore, grant spending is actually intended to accelerate regional development in order to achieve people's prosperity.

Grants are a form of assistance that does not have to be returned and does not bind the party given to making certain commitments. Grants can be given in the form of goods, money or services. Meanwhile, the management of grants and social assistance consists of parties who carry out the authorization function, namely the Mayor, Deputy Mayor, Regional Secretary, Regional Assistant and Head of SKPD and SKPKD as regional financial management officials who carry out the

authorization function. In Article 1 number 14 of the Minister of Home Affairs Regulation Number 32 of 2011 concerning Guidelines for Providing Grants and Social Assistance Sourced from the Regional Revenue and Expenditure Budget (APBD) it is stated that: "Grants are the provision of money/goods or services from the regional government to the government or government other regions, regional companies, communities and community organizations, whose specific designation has been determined," (UU.No. 32.2011). The proposed Central Sulawesi KONI budget request every year starting from 2021-2023 is as follows:

In 2021 KONI Central Sulawesi proposes a budget of 124,560,000,000 billion rupiah, this budget request is quite large because in 2021 KONI Central Sulawesi faces the Papua National Sports Week (PON) which requires a fairly large budget, while the realization is only 22,964,000,000 billion Rupiah. In 2022, KONI Central Sulawesi again proposed a budget requirement of 92,429,215,000 billion rupiah. KONI Central Sulawesi's focus this year is developing athlete performance, organizational planning, athlete facilities and infrastructure as well as operations of the KONI Central Sulawesi secretariat, while the realization is only around 9,000,000,000 billion rupiah. Meanwhile, the proposed budget for 2023 is 43,782,600,000 billion rupiah, the aim is the same as the previous year, but this year KONI has added an important agenda, namely Pre-PON welcoming the Aceh-North Sumatra PON, but the realization is only 9,000,000,000 billion rupiah.

From the description above it can be seen that there is a very large discrepancy between requests and realization, this has an impact on increasing athlete performance, because to reach peak performance requires very large funds, so it is very difficult for us to compete with other regions whose funding is much greater. The statutory provisions governing the provision of grants and social assistance by regional governments are Minister of Home Affairs Regulation Number 32 of 2011 concerning Guidelines for Providing Grants and Social Assistance Sourced from the APBD which was stipulated on 27 July 2011 and promulgated on 28 July 2012. Then on May 21 2012, Minister of Home Affairs Regulation Number 39 of 2012 was stipulated concerning Amendments to Minister of Home Affairs Regulation Number 32 of 2011 concerning Guidelines for Providing Grants and Social Assistance Sourced from the APBD which was promulgated on May 22 2012. Likewise since January 3 2012, PP Number 2 of 2012 concerning Regional Grants was stipulated and promulgated.

In order to create athletes with national and international achievements, KONI needs adequate and sufficient sports funding, which in accordance with Law Number 11 of 2022 concerning the National Sports System regarding Sports Funding Article 75, states: Sports funding is a joint responsibility between the government, local government, and society; The government and regional governments are obliged to allocate sports budgets through the State Revenue and Expenditure Budget and Regional Revenue and Expenditure Budget. Based on the above ideas, problems arise that need to be researched and studied. For this reason, the author is interested in conducting research with the title "Implementation of Law No. 11 of 2022 on the Management of Regional Revenue and Expenditure

Budget Grant Funds". Based on the background above, the problem formulation in this research is as follows: 1. How to Implement Law No. 11 2022 for Management of Central Sulawesi Province KONI APBD Grant Funds? 2. What are the Inhibiting and Supporting Factors for Managing Grant Funds?

2. LITERATURE REVIEW

The theoretical basis used as an analysis tool is first, the AUPB Theory, the term general principles of good governance in Indonesia also began to emerge after being introduced by Dutch State Administrative Law experts. Apart from that, Indonesia is a former Dutch colony, so many laws in Indonesia are concordance with Dutch laws. For this reason, starting this section, we will first discuss the history of the development of the general principles of good governance in the Netherlands. In the Netherlands, the application of general principles or principles of good governance was initially influenced by the implementation of the welfare state concept. This concept places state government administrators as the party responsible for achieving the welfare of citizens and members of the community. (Check Setya Pratiwi, et al 2016). In Indonesia, the concept of the general principles of good governance (AUPB), which had developed in the Netherlands, was introduced by G.A. van Poelje in 1953. However, at that time the AUPB concept had not received attention among State Administrative Law experts in Indonesia. It was only in 1978 that AUPB began to be noticed among State Administrative Law experts in Indonesia when Crince Le Roy, a Dutch Administrative Law expert, gave his lecture at the Advanced Upgrade of State Administrative Law/Governance Law at the Faculty of Law, Airlangga University. (SF Marbun 2001). In the formation of legal instruments for the government or state administration tools, general principles of good governance (AUPB) are required. These principles are used as guidelines for state administration tools in carrying out their duties and authority so that the actions they take do not harm citizens. These general principles of good governance grow and develop according to the development of society.

Second, Public Policy Theory, Policy is a collection of decisions taken by an actor or political group, in an effort to choose goals and methods to achieve certain goals. (Miriam Budiardjo, 2013). In principle, the party who makes the policy has the power to implement it. Thomas R. Dye, quoted in Said Zainal Abidin, said (whatever governments choose to do or not to do), which means that policy is a choice for the government to do or not do something. (Said Zainal Abidin 2012). Public policy also includes the process of creating problems, how to solve them, how policies are determined, how policies are implemented, and evaluated. For this reason, based on the definitions that have been explained regarding public policy, the author will use it as an analytical tool in understanding public policy regarding the management of grant funds as intended by Law Number 11 of 2022 concerning the Management of Regional Revenue and Expenditure Budget Grant Funds as a form of policy in the field of sports. Implementation of public policy is carried out in two forms, namely the form of programs and additional public policies.

Implementation of this policy is a form of program that is used as a project for various implementation activities (Riant Nugroho, 2003).

Third, the Theory of Legal Purpose according to Gustav Radbruch, *Rechtsphilosophie* is a theory initiated by Radbruch since 1932. He reveals that law is found in the midst of a habit which will produce the law. Initially Radbruch argued that law only consists of justice and justice is its object. Radbruch also said that the essence of justice is equality, thus, strictly speaking, justice is very important in the teaching of law which is of course directed towards equality. (Gustav Radbruch, 1950). The aim of the philosophy of law is to evaluate the law in terms of its suitability and achieve its goals so that later it will realize legal ideas or ideals. Gustav Radbruch also revealed that although the main legal idea is justice, justice does not become a legal concept that is built as a whole. Furthermore, namely the concept of justice by Gustav Radbruch emphasized that the idea of justice is something that is absolute, formal and universal or whole. What is fair to one person is fair to the whole. Because of that justice often raises demands and contradicts each other and on the other hand this justice demands to generalize or generalize. Gustav Radbruch provides a concept, assumption and proposition that law is a combination of values that must be realized and in reality should not violate values, especially the value of justice which is upheld in law. So that efforts to uphold justice must be realized in real regulations and the development of the value of certainty will become the core of the teachings of the rule of law. (Soejono Soekanto, 1983).

Fourth, the origin of law is a determination by the legitimate leadership in the state. Law is the law that applies in a country, called law plus the people request that the actions taken are in accordance with norms that are higher than the legal norms in the law. These high norms can be equated with the principles of justice. (Yovita A Mengsti, et al, 2014). There are similarities between law and public policy, because when looking at the process of law formation and the process of formalizing public policy both depart from the reality that exists in society and end in establishing a solution to that reality. That legal product (UU) provides strength and stability from their contents. Meanwhile, public policy is basically oriented towards the public interest.

3. METHODS

Empirical Legal Research is a legal research method that uses empirical facts taken from human behavior, both verbal behavior obtained from interviews and real behavior carried out through direct observation. Empirical research is also used to observe the results of human behavior in the form of physical remains and archives. (Mukti Fajar and Yulianto Achmad, 2010). This research is descriptive in nature, meaning that this research only provides an overview or reality of what has happened, namely that there is a difference between the law that should be (*das Sollen*) and the applicable law (*das Sein*) where *das Sollen* is about government policy regarding managed sports funding, by KONI Central Sulawesi Province.

4. FINDINGS AND DISCUSSION

To make it easier to analyze the results of research conducted by researchers, this sub-chapter will be explained in the category of several legal materials which will be presented in relation to the concept of the Implementation of Law Number 11 of 2022 concerning the Management of Grant Funds. Regional Revenue and Expenditure Budget (Study at the Indonesian National Sports Committee, Central Sulawesi) which is then packaged in a presentation that uses legal and non-legal materials as deemed to support the results of this research is then described as follows. The state, through the Central Government, is responsible for the development of sports which is part of efforts to realize the goals of the state as stated in the Preamble to the 1945 Constitution of the Republic of Indonesia, namely to make the life of the nation intelligent, promote general welfare, and participate in world peace.

a. Implementation of Law No. 11 of 2022 regarding the Management of KONI APBD Grant Funds for Central Sulawesi Province

Grant funds are the provision of money or goods or services from the government or other regional governments, regional companies, communities and community organizations, which are community-based, whose purpose has been specifically determined, are not mandatory and are not binding, and are not continuous and aim to support the implementation of regional government affairs, but have not been able to significantly improve the welfare of the community. (Dadang Suwanda, 2014). In the process of providing grant funds in the form of money based on Minister of Home Affairs Regulation Number 39 of 2012 concerning Amendments to Minister of Home Affairs Regulation Number 32 of 2011 concerning Guidelines for Providing Grants and Social Assistance Sourced from the APBD.

Every year regional governments, both provincial and district/city governments throughout Indonesia allocate budgets for grants and social assistance. Providing assistance can be divided into two, namely assistance that must be returned and non-returnable. Assistance that is not returned is referred to as a grant or in international terminology it is often referred to as a grant. A grant is a form of assistance that does not have to be returned and does not bind the party given to making certain commitments. Giving grants must still be carried out carefully, because it is not uncommon for these grants to have other economic and social motives. Giving money, goods or services must always look at the long-term impact and only pay attention to the independence of the nation and the independence of the government.

The Regional Government as intended in Law No. 11 of 2022, in this case by the Youth and Sports Service (DISPORA) as a representative of the Central Sulawesi Provincial Government which manages sports, starting from community sports, achievement sports and educational sports. After the researcher met with the Head of the Youth and Sports Service (DISPORA), Mr. Irvan Aryanto, in his office, he

provided an explanation about the role of Dispora in following up on the mandate of UUD No. 11 of 2022.

"According to Mr. Irfan, DISPORA returns to the rules in this case the Law on Sports, sports within its scope are divided into several types including achievement sports, educational sports, recreational sports and community sports. So in general the Government, in this case the Youth and Sports Service, has the duty and authority to foster, in accordance with the 4 scopes earlier, this will also have an impact on Government support in this case financing, to the 4 scopes of sports development earlier, the hope is that So far, maybe the priority is still to foster achievement sports. We will try later to shift not only to achievements, but also to community sports, educational sports and recreational sports. Currently, grant funds are still generally speaking, not focusing on any of these sports. (Irvan Aryanto, 2023).

This is different from what researchers understand, that sport is about self-esteem, regional honor and dignity that must be fought for, so sports achievements must be the main priority of regional governments in determining policies, especially those that lead to budgetary policies, especially since the leadership of Mr. M Nizar Rahmatu as General Chair of KONI for Central Sulawesi Province, Central Sulawesi succeeded in coming out as caretaker at the XX Papua National Sports Week (PON) in 2022, where Central Sulawesi succeeded in collecting 12 medals consisting of 1 gold, 5 silver and 6 bronze and these results made Central Sulawesi came out of the caretaker position, namely ranked 29th out of 34 provinces, and one of the sports in Central Sulawesi that made history was the sport of taekwondo which succeeded in giving 1 gold from the individual poomsae number and 2 silvers from the team poomsae and women's kumite numbers. Not only that, the billiards sport gave a surprise in the most prestigious number, namely ball 9, at that time Ardin, who could be said to be a village athlete, was able to beat several national billiards players, even a master billiards player like Widi Harsoyo from Yogyakarta, Danari Karaya from Banten, and at that time Ardin was only defeated by Indonesia's number 1 billiards player, Arun Sniper, in the final and Ardin successfully broke the medal record for billiards during Central Sulawesi's participation in PON.

The athletics branch did not want to be outdone either, Noveldi repeated history when Central Sulawesi took part in PON for the first time in 1961, at PON XX Papua Central Sulawesi won a silver medal in the 10 km distance which at that time was also won by a runner from Central Sulawesi Arie Samana at PON 1961, p. This proves that there are so many athletes in Central Sulawesi who need attention, especially on budget issues, because sport is expensive, so it requires the government's full attention so that more and more local children will excel and make their region proud on national and international levels. At the researcher's meeting with the Head of the Central Sulawesi Youth and Sport Agency, Irvan Aryanto, he also provided information about the synergy of the Youth and Sports Committee:

"In principle, KONI and DISPORA are partners between the government and KONI, although it is explained in the law that KONI's job is to assist regional governments in developing sports in the regions and this is all stated in the law. "The Provincial Government, in this case, DISPORA, will carry out outreach regarding this new law and will involve friends from MENPORA to become resource persons."

According to researchers, DISPORA must immediately carry out socialization regarding the new policy in Law No. 11 of 2022 concerning sports, considering that this will be the basis for sports players to continue to organize existing organizations, especially since there will be many sporting events to be faced. including Pre-PON, PON and Olympics so that knowledge about the new regulations must reach sports players in the regions as quickly as possible. From what was conveyed by Mr. Irvan Aryanto, Law No. 11 of 2022 concerning Sports Guidance and Development in Article 22 in paragraphs 1 to 6 is also explained. Apart from that, KADISPORA also provides information regarding the grant budget policy given to KONI as the recipient grants as follows:

"Regarding the budgeting policy for grants, we refer to the presidential decree regarding DBON 86 of 2021, the sports financing policy, we hope that in particular the committee refers to the National Sports Grand Design which covers 14 sports plus three industrial sports plus regional superior sports, our priority is our policy Regarding sports development, the focus is on DBON and regional priority sports which are not in DBON, which is DISPORA's main policy regarding sports development because it has become a sports development committee, so the President has changed everything, so that the direction of this sports roadmap is clearer. (Irvan Aryanto, Kadispورا Central Sulawesi, 2023).

The researcher agrees with what was conveyed by Mr Kadis that sports development must focus on the Grand National Sports Design (DBON) and Regional Priority Sports (OPD), because achievement must remain the main priority regarding grant budgeting policies, so that Central Sulawesi continues to contribute athletes who will give pride to this nation on the international stage, especially as the dream of the general chairman of KONI Central Sulawesi, Mr. M Nizar Rahmatu, is to make Central Sulawesi a laboratory for athletes who will represent Indonesia on the international stage.

b. Inhibiting and Supporting Factors for Grant Fund Management

1). Obstacle factor

In the researcher's interview with Mrs. Sandrina, she also gave a picture that was almost the same as that conveyed by Soerjono Soekanto regarding obstacles in managing grant funds as follows:

"That in the preparation of proposals by community groups they often go outside the rules set by the government due to the lack of understanding of the community about the administrative requirements in designing grant proposals themselves, which has an impact on the disbursement of grant funds" (Sandrina Like Kaliey, Central Sulawesi Dispora , 2023).

Grants are the provision of money or goods or services from the government or other regional governments, regional companies, communities and community organizations, which are community based, whose specific use has been determined, are not obligatory and not binding, and are not continuous and aim to support implementation of regional government affairs. (Dadang Suwanda, 2014). The principles of grant funds are divided into three, namely the principles of management and use, the principles of implementation, and the principles of accountability. The explanation of each principle is as follows:

- a) The principles of management and use of grant funds are effective, efficient and transparent;
- b) The principle of implementing grant funds is accountability, measurable performance and quality;

The principle of accountability for the use of grant funds is administrative, technical and financial in accordance with the provisions of statutory regulations. According to Soerjono Soekanto, the main problem of law enforcement actually lies in the factors that influence it, these factors include factors from the law or statutory regulations. -the law, factors from law enforcement, facilities or facilities that support law enforcement, community and environmental factors where the law applies or is applied, cultural factors as a result of work, creativity and feelings that are based on human initiative in social life. (Soerjono Soekanto, 2008).

Soerjono Soekanto provided an overview of the factors that hindered the management of grant funds, including:

- a) Law Enforcement Factor, as the government of course has a role that is as important as the regulations issued, because law enforcement implements these laws and regulations to the community.
- b) Lack of monitoring and evaluation factors
- c) Budget
- d) Law No. 11 of 2022 does not explain in detail, it is necessary to regulate PERDA or implementing regulations regarding the management of grant funds

According to Ms. Sandrina, the factors that hinder grant funding include the following:

"Due to law enforcement factors, maximum efforts have been made to distribute grant funds in the Central Sulawesi region, but there are still problems, in implementation, the government's weakness in monitoring the use of grant funds by community groups that are still outside the nomenclature or not in accordance with their intended use. "Sometimes we also want to carry out monitoring and evaluation of the use of grant funds, but because of budget constraints, we usually don't carry out monitoring and evaluation." (Sandrina Like Kaliey, Central Sulawesi Dispora, 2023).

In principle, researchers agree that one of the factors, namely law enforcement as well as monitoring and evaluation, must continue to be carried out by the government, because supervision of the budget issued must remain on a predetermined path, so that the grant funds issued are used according to their function and most importantly the budget can be allocated. right on target and must also be firm in enforcing sanctions so that in the future there will be no more parties violating the law which could result in regional financial losses. According to Soerjono Soekanto, apart from being a law enforcement problem, it is also a problem of public awareness, because the distribution of grant funds will certainly run smoothly if it is supported by the community and also the government.

2) Supporting Factors for Grant Funds

Grant aid expenditure is one of the expenditure accounts in the Regional Revenue and Expenditure Budget (APBD) which attracts public attention and often becomes the headline in the mass media. This is because there are many parties who need this grant assistance and there are many interests that can be accommodated, both for the welfare of society and certain political interests. Grants are included in indirect regional government expenditure, which is the expenditure of money without obtaining measurable input from its implementation. Providing grants and social assistance in local governments, for example providing direct cash assistance, all of which have had a massive effect in various dimensions of knowledge on various groups and levels of society.

Based on Government Regulation of the Republic of Indonesia No. 60 of 2008 concerning the Government's Internal Control System, the Internal Control System is an integral process of actions and activities carried out continuously by management and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities. , reliability of financial reporting, safeguarding assets and compliance with laws , and regulations. (digilib. uinsgd, 2023). The Internal Control System, hereinafter abbreviated as (SPIP), is an internal control system that is implemented comprehensively within the central government and regional governments. (Regulation of the Government of the Republic of Indonesia No. 60 of 2008).

Internal control is the entire process of auditing, reviewing, evaluating, monitoring and other supervisory activities on the implementation of organizational duties and functions in order to provide adequate assurance that activities have been carried out effectively and efficiently for the benefit of the leadership in realizing good governance. The Financial and Development Supervisory Agency, hereinafter abbreviated as BPKP, is the government's internal control apparatus that is directly responsible to the President.

The Internal Control System is a business system or social system implemented by the government which consists of an organizational structure, methods and measures to maintain and direct the government so that it moves in accordance with the government's goals and programs, encouraging efficiency and compliance with management policies. Internal control is designed to provide confidence in the achievement of government objectives which are generally separated into three types, namely effectiveness and efficiency of government operations, reliable financial reporting, compliance with applicable procedures and regulations.

Good management of grant funds requires a system to achieve the stated goals. Therefore, to achieve this goal, the government must have control to increase the effectiveness of managing grant funds which is guided by the Government Internal Control System (SPIP) as stipulated in Government Regulation Number 60 of 2008. Moh Risman, he said that the supporting factors for grant funds are as follows:

"In the grant program the principle of effectiveness has been implemented, this is supported in terms of the speed at which funds are available in efforts to implement the grant program, for the process of the activity or grant program, this can be said to make it easier to achieve the goals and objectives that have been mutually agreed upon. The efficiency of this grant program lies in the absorption of funding from the program in accordance with what has been budgeted, so there is no need for additional funds either requested from the community or the application for additional funds itself, it will continue as sports branches increase. Automatically, the budget that was previously considered sufficient, is now no longer able to fulfill all the work programs that have been prepared by the sports branch, bearing in mind that more and more sports, the more work programs, so that automatically the budget needs also increase. (Moh Risman, Central Sulawesi Dispora , 2023).

What Mr. Moh Risman said, has become a very important thing in managing an organization's finances, the efficiency of the grant funding program lies in the absorption of the funding budget from the program that has been prepared by him. Sports must prepare the program well, so that budget absorption can also be maximized. in accordance with what was mutually desired. Especially at KONI Central Sulawesi, the researcher not only met with the Chairman of KONI Central Sulawesi, but also met and

interviewed the financial sector of KONI Central Sulawesi, Mrs. Amel, in the researcher's interview with Mrs. Amel regarding the supporting factors for grant funds, Mrs. Amel gave her explanation as follows:

"Currently, the funds managed by the Central Sulawesi KONI are running well, and every year the Central Sulawesi KONI receives the title of Fair Without Exception (WTP) from the BPK, this is because the Central Sulawesi KONI has created a special format for each sport in preparing work programs, this aims to So that budget absorption can be in accordance with what has been planned, not only that, KONI Central Sulawesi has also prepared a special format for sports to complete their accountability reports. This aims to ensure that the accountability reports are uniform for all sports. (Amel, KONI Finance Sector, Central Sulawesi, 2023).

According to researchers, what KONI Central Sulawesi has currently done is very good, because making everything run according to what has been planned requires extra work, because an organization is said to be healthy when its financial management is also healthy. Apart from KONI Central Sulawesi, researchers also conducted interviews with taekwondo coaches and athletes, on one occasion Frilia Dinisa, who is also a taekwondo athlete, said that:

"As athletes, we really need more attention from the government, especially regarding funding, not later when competing, but also during training. Before and after training, we need a lot of nutrition. Well, if we don't have enough nutrition, usually our physique also has an influence, and also the equipment we use for training is still lacking, even though we train as hard as we can, if the nutrition we get is not appropriate, it is usually difficult to develop. (Indriyani, Central Sulawesi KONI Athlete, 2023).

In the provisions of Law Number 11 of 2022 concerning Sports, the closing provisions revoke Law Number 3 of 2005 concerning the National Sports System (State Gazette of the Republic of Indonesia of 2005 Number 89, Supplement to the State Gazette of the Republic of Indonesia Number 4535). The law was passed by President Joko Widodo and promulgated by the Minister of Law and Human Rights Yasonna H. Laoly on March 16 2022 in Jakarta. Even though it has been repealed, the law includes in its consideration sports as part of national strategic policy which aims to improve the quality of life and welfare of the Indonesian people. The state, through the Central Government, is responsible for the development of sports which is part of efforts to realize the goals of the state as stated in the Preamble to the 1945 Constitution of the Republic of Indonesia, namely to make the life of the nation intelligent, promote general welfare, and participate in world peace. This statement is a collective commitment of the Indonesian people so that sports development becomes an instrument and driving force for achieving national development, both in the fields of education, health, economics, politics, and social, as well as culture.

In accordance with the concepts, assumptions and theoretical propositions of the general principles of good governance as the main theory in the management of grant funds by the KONI of Central Sulawesi Province, it continues to use the principles that support the implementation of good governance as stipulated in statutory provisions. Therefore, the management of grant funds continues to refer to the principle of legal certainty, the principle of benefit, the principle of impartiality and the principle of public interest and good service. These principles become a guideline for state administration officials in carrying out their functions. The general principles of good governance remain the basis for the implementation of grant management policies by KONI of Central Sulawesi Province because the funds are sourced from the Regional Budget of Central Sulawesi Province and are accounted for annually in accordance with statutory provisions (interview 1 Irvan Aryanto). In addition to following statutory provisions, it is also related to the theory of legal objectives. The theory of the purpose of law in its concepts, assumptions and propositions states that the law imposes sanctions on all human behavior in society if it is not in accordance with what is ordered (John Austin and Gustav Radbruch).

Based on this, several efforts are needed, namely, first, it is necessary to replace Law Number 3 of 2005 concerning the National Sports System with the following considerations. First, after being implemented for more than 16 (sixteen) years, it is necessary to make adjustments and actualization of Law Number 3 of 2005 concerning the National Sports System which constructs the arrangement of sports institutions in a sports order and adapts them to legal developments. Thus there is no institutional conflict or institutional conflict with each other, but complement each other, synergize and harmonize in the objectives of organizing sports to realize the goals of the nation and state as stated in the Preamble to the 1945 Constitution of the Republic of Indonesia.

Second, ensure that the state is responsible for the welfare of the community and the progress of the nation through the implementation of sports in order to create a society that is physically, mentally and physically healthy and has increased achievement which ultimately elevates the nation's dignity based on Pancasila and the 1990 Constitution of the Republic of Indonesia. 1945. This goal is in accordance with the facts in society which are part of the implementation of sports policies to improve physical and spiritual health which is currently also being reviewed on the laws governing sports.

Third, it is necessary to strengthen the pattern of coordination between the Central Government and Regional Governments and with cross-sector ministries/agencies after the ratification of Law Number 39 of 2008 concerning State Ministries and Law Number 23 of 2014 concerning Regional Government, where there is an arrangement of tasks, functions, and the authority of ministries/institutions and Regional Government.

Fourth, there is a strong commitment to making sport a driving force for achieving national development in terms of education, health, economy, politics,

social and culture considering that sport is seen as a strategic activity capable of being a catalyst for achieving goals in the non-sports sector.

Fifth, limited funding sources are a particular problem in sports activities in Indonesia, including in Central Sulawesi Province. This is increasingly being felt by the development of modern sports which demands the management, guidance and development of sports with the support of an adequate budget. For this reason, policies regarding the budget allocation system in the state revenue and expenditure budget and regional revenue and expenditure budgets in the sports sector need to be strengthened so that the coaching and development of sports can run smoothly. In addition, resources from the community need to be optimized, among others, through the participation of the community and business entities, as well as the establishment of a sports trust fund and the need for supervision and monitoring of the management of grant funds obtained by the community.

5. CONCLUSION

Based on the results and discussion of the previous chapters, the authors draw the following conclusions:

- a. Implementation of Law Number 11 of 2022 which regulates the management of Grant funds sourced from the APBD by KONI of Central Sulawesi Province has not been fully implemented because the law is still new and still needs in-depth study and outreach to several related parties, so that it can be known and understood by all parties.
- b. Inhibiting and Supporting Factors for Management of Grant Funds, namely the absence of law enforcement, minimal monitoring of the implementation of grant funds managed by certain institutions and factors that support transparent, accountable management of grant funds which are controlled directly by provincial, district and city government officials through internal control system.

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