

Special allocation fund (DAK) for education sector: a development policy evaluation perspective

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Abstract

National development in education is essentially carried out in order to improve the quality of human resources. In practice, this is established in a series of programs and activities involving the central and regional governments related to authority and funding capacity. One of the efforts to reduce fiscal inequality in education, the central government allocates Special Allocation Fund (DAK). This paper analysed the planning and implementation of the Special Allocation Fund 2019 for physical assignment in education from the perspective of development evaluation. This study is a descriptive research uses a mixed method (qualitative and quantitative) with numerical data even secondary and primary. Data collection was obtained through discussion and questionnaires. The study also analyse news analysis by using Intelligent Media Monitoring (IMM) tool. The results of the study found several obstacles, including: disparity in the ability of human resources in preparing proposals as well as differences in information accessibility between vocational high school (SMK) managers in urban and rural areas, budget planning is not optimal in the Special Allocation Fund proposal, Student Practice Room (RPS) is not optimal due to the unavailability of practical equipment and equipment, determination of the allocation does not fully reflect the magnitude of the needs of school accreditation, and lack of transparency and public audits in the management of Special Allocation Fund of Education Sector. Some recommendations that can be given to improve the implementation of Special Allocation Fund on Physical Assignment for Educational Sectors are: capacity building for government employee, equal role between the Ministry of National Development Planning/ National Development Agency and the Ministry of Finance in determining allocations to regions, involving the Ombudsman in supervision for the prevention of maladministration, improving coordination and one gate report; building a joint monitoring and evaluation system.

Keywords: special allocation fund, education, evaluation, big data

JEL Classification: H52, I20, D04, Z00

Abstrak

Pembangunan nasional bidang pendidikan pada hakikatnya dilakukan dalam rangka meningkatkan kualitas sumber daya manusia. Dalam praktiknya, pembangunan nasional bidang pendidikan diwujudkan dalam serangkaian program dan kegiatan yang melibatkan pemerintah pusat dan pemerintah daerah sesuai kewenangan dan kapasitas pendanaannya. Salah satu upaya mengurangi ketimpangan fiskal dan dalam rangka akselerasi pembangunan nasional bidang pendidikan, pemerintah pusat mengalokasikan Dana Alokasi Khusus (DAK) Fisik Penugasan. Tulisan ini menganalisis perencanaan dan implementasi DAK Fisik Penugasan Bidang Pendidikan tahun 2019 dari perspektif evaluasi pembangunan. Studi ini merupakan penelitian deskriptif yang menggunakan mixed method (kualitatif dan kuantitatif) dengan penggunaan data-data numerik, baik sekunder maupun primer. Pengumpulan

data diperoleh melalui Focus Group Discussion maupun kuesioner. Studi ini juga menggunakan analisis big data dengan perangkat Intelligent Media Monitoring (IMM) dengan basis data tahun 2019. Hasil studi menemukan bahwa implementasi DAK Fisik Penugasan Bidang Pendidikan tahun 2019 memiliki beberapa kendala, di antaranya masih adanya disparitas kemampuan SDM dalam penyusunan proposal serta perbedaan aksesibilitas informasi antara pengelola Sekolah Menengah Kejuruan (SMK) di perkotaan dan pedesaan, belum optimalnya perencanaan anggaran dalam usulan DAK, belum optimalnya penggunaan Ruang Praktik Siswa (RPS) karena belum tersedianya peralatan dan perlengkapan praktik, penetapan alokasi belum sepenuhnya merefleksikan besaran kebutuhan akreditasi sekolah, serta kurangnya transparansi dan audit publik dalam pengelolaan DAK Pendidikan. Beberapa rekomendasi yang dapat diberikan untuk meningkatkan penyelenggaraan DAK Fisik Penugasan Bidang Pendidikan adalah capacity building untuk pegawai pemerintah, peran yang setara antara Kementerian PPN/Bappenas dan Kementerian Keuangan dalam menetapkan alokasi ke daerah, melibatkan Ombudsman dalam pengawasan untuk pencegahan maladministrasi, meningkatkan koordinasi dan pelaporan satu pintu, dan perlunya membangun sistem monitoring dan evaluasi bersama.

Kata Kunci: Dana Alokasi Khusus, Pendidikan, Evaluasi, Big Data

Klasifikasi JEL: H52, I20, D04, Z00

INTRODUCTION

The planning, budgeting, implementing, and monitoring, also evaluating and controlling development processes are the tasks of the central and local governments (GoI, 2015b; GoI, 2014; GoI, 2004a; GoI, 2006). This is done in order to seek substance integration (upstream-downstream/ holistic); spatial integration (linkage of activities in a location); division of authority (regulatory framework) among ministries/agencies, provinces, districts/cities; sharing of funding sources (funding framework); governance (institutional framework); and ease of doing business in public service framework and investment). In the end, development planning using the Money Follows Program and Thematic - Holistic - Integrative - Spatial (THIS) approach is expected to achieve several development indicators in the 2019 National Annual Development Planning (RKP). The money follows the program's planning and budgeting approach to achieve the national and regional development objective in a more effective, efficient and just manner. As the final year for the implementation of the National Mid-Term Development Planning (RPJMN) 2015–2019, the preparation of the Annual Work Plan 2019 is focused on optimizing the use of all resources (government, private, banking) to pursue the achievement of national development goals and objectives in the National Mid-Term Development Planning.

The National Annual Development Planning 2019 document outlines the development

plan into national development priorities and field development. Specifically, for national development priorities in more detail, these are translated into National Priorities (PN), Priority Programs (PP), and Priority Activities (KP) by maintaining the continuity of the hierarchy of targets and the accuracy of target indicators at each level of performance. The Special Allocation Fund is needed in order to support the achievement of development targets, including the implementation of monitoring, evaluation and controlling the achievement of National Priorities targets effectively at the national and regional levels. In the context of local government, Law no. 23 of 2014 states that a special allocation fund is a fund sourced from State Revenue and Expenditure Budget (APBN) allocated to certain regions to help fund special activities, which are Government Affairs which fall under regional authority. In 2019, there are nine physical special allocation fund fields expected to encourage national development carried out by the Regional Government.

The education sector is one of the fields of development financed by the Physical Assignment of Special Allocation Fund. In this context, the use of the Special Allocation Fund budget for Education is included in the development planning system that supports national priority programs as set out in the National Medium-Term Development Plan document and detailed in the Annual Work Plan (GoI, 2018a; GoI, 2004a;

GoI, 2004b). Until now, efforts to increase access and quality of education services through the fulfilment of learning facilities and infrastructure standards in each education unit have not been met according to national education standards. The Physical Assignment of Special Allocation Fund in Education Program, which has been ongoing since 2003, has only partially covered the infrastructure and facilities needed by each education unit. In this connection, Provincial Governments, Regency Governments and Municipal Governments need to prioritize the provision of educational infrastructure and facilities for each education unit to fulfil National Education Standards (SNP).

The Physical Assignment of Special Allocation Fund for Education is intended to fund educational activities that constitute basic service affairs that must be carried out by the Regional Government in accordance with national priorities (GoI, 2018c; GoI, 2018d). The purpose of the Physical Assignment of Special Allocation Fund in the Education Sector is to realize the fulfilment of learning facilities and infrastructure standards in each education unit that refers to the National Education Standards. The Physical Assignment of Special Allocation Fund in Education Sector target is formal and non-formal education units that have not yet reached the standard of educational facilities and infrastructure according to National Education Standards or academic units that meet criteria.

Article 13 paragraph 1 of Presidential Regulation (Perpres) No. 141 of 2018 concerning Physical of Special Allocation Fund Technical Guidance for Fiscal Year 2019 states that the monitoring and evaluation of the management of Physical of Special Allocation Fund in the regions are carried out individually or jointly by ministers/ heads of institutions, Minister of Finance, Minister of National Development Planning/Heads of National Development Planning Agencies, and the Minister of Home Affairs. Article 13 paragraph 2 part c specifically mentions that the Minister of National Development Planning/ Head of the National Development Planning Agency monitors and evaluates the achievement of outputs, as well as the impact and benefits of carrying out activities in each field of Physical

of Special Allocation Fund which are national priorities (GoI, 2018b). The implementation of Physical of Special Allocation Fund in Education becomes an interesting subject to be reviewed because it is related to basic services that touch many people directly. In addition, a study on the Physical of Special Allocation Fund in the Education Sector is important in order to assess the effectiveness, relevance and efficiency of existing activity menus because so far, this field is identical to a large budget (including one of the mandatory spending guaranteed by law), a priority national/regional and has an extensive area coverage. The education sector is a matter that is often highlighted by the media in relation to various governance issues, so that it needs to be studied more deeply, not only from the aspects of planning and implementation but also aspects of public sentiment.

The budget sourced from the Special Allocation Fund is significant for education development because local governments prioritize local government budget spending for the needs of employees (GoI, 2018a; Santosa & Rofiq, 2013; Kuncoro, 2004). The existence of Special Allocation Fund for education adds to the value and portion of the education budget towards total expenditure in the regions. The Special Allocation Fund budget allocation for education development spending greatly affects the increase in the regional education development budget. The management of Special Allocation Fund for education is in need of continuous directed improvement. The increase in Special Allocation Fund disbursement to the regions every year should be accompanied by a more targeted design, and its utilization is really for the needs of the people and not a design that provides an opportunity for budget leakage.

We find that several policy studies have noted important findings regarding the effectiveness of the implementation of the Special Allocation Fund in the Education Sector. Amelia et al. (2019) has examined the effect of DAK in the education sector on regional spending. They conclude that the DAK in the education sector only has an effect of 0.18% on regional spending is categorized as having a very low effect. According to research by Amelia et al. (2019), education sector spending does not mediate the effect of special allocation

funds on outcomes in the education sector. The results of research by Amelia et al. (2019) are not in line with the results of research by Tuasikal (2008), Larasati & Saputra (2014), which show that special allocation funds have a positive effect on regional spending in the education sector. In another study, Prayona et al. (2019) have revealed that one of the obstacles in implementing the special allocation funds is internal factors, including delays in technical instruction from the Ministry, changing of budget allocation, late tender implementation, and the monitoring and evaluation is not optimal. Our research focuses on how the inputs and processes in implementing the special allocation funds for the education sector can support the achievement of the expected outcomes.

LITERATURE REVIEW

The decentralization system implemented since the birth of the reform era is a form of rejection of a centralized system that has failed in various aspects to realize social welfare for all Indonesian people. The centralization system is always considered to carry out the unification of political and economic power in the hands of the central government, so instead, decentralization proposes the idea of the division of political, economic, and administrative authority between the central and regional governments (Wandira, 2013; Hidayat, 2005).

From an economic aspect, the centralized system is firmly anchored in the concept of a growth center. This concept was first introduced by Francois Perroux, an adherent of the general balance economy. He stated that the theory of growth centers is defined as an industrial group capable of generating dynamic economic growth and has strong links through input-output relations around leading industries (Setiadi, 2009). The central paradigm of economic growth has been criticized by various parties because in reality, the trickle-down effect did not materialize, which happened instead, namely the trickle-up effect (Kuncoro, 2004). The distribution of the "welfare cake" is not from top to bottom, but the wealth of the region flows to the center. This is a form of the practice of neo-classical economic theory that gave birth to income inequality.

Experience in many developing countries shows that high inequality impedes economic growth (Bonet, 2006). Initially, despite high economic growth, it later fell into a deep crisis, not only economic but also social-politics. Economies that succeed in advancing are generally relatively low-income inequality, which means economic development involves the broad participation of the community. Balance is a basic concept in economic theory. Without balance, the economic concept becomes a mess. In its dynamics, the economy develops from a low balance to a higher balance. In practice, balance is a determinant of the development of the economic activity. Without equilibrium, there are practically no economic transactions because circumstances become uncertain, especially with regard to prices as a determinant of balance. Regional autonomy is one of the foundations of democratization that has the ultimate goal of realizing community welfare (Hirawan, 2007).

The scheme of national development financing in the framework of regional autonomy is a fundamental requirement. One scheme that takes into account the interests of the central government in the regions is a special transfer fund. Special Transfer Funds are funds allocated in the State Revenue and Expenditure Budget to the regions to help to fund special activities, both physical and non-physical, which are regional affairs (Santoso, 2017; GoI, 2015a). One form of the transfer fund is the Special Allocation Fund, both physical and non-physical. Physical Specific Allocation Funds are funds sourced from the revenues of the State Revenue and Expenditure Budget allocated to certain regions with the aim of helping to fund special activities which are Government Affairs which are the authority of the Region and in accordance with national priorities (GoI, 2018a).

Entering the era of decentralization which began in 2001, the Central Government continued to play an important role in supporting the implementation of government affairs that were decentralized to the Regional Government (Santoso, 2017; Wandira, 2013). Especially in terms of finance. For this reason, the Central Government transfers funds to the regions through several mechanisms, such as the General

Allocation Fund (DAU), the Special Allocation Fund, and the Revenue Sharing Fund (DBH). The three balancing funds have different basic objectives and characteristics. All balancing funds are channelled into the Regional Revenue and Expenditure Budget (APBD). Therefore, in its management, the Regional Government must be accountable to the Regional People's Representative Council (DPRD). The purpose of transferring funds is also the direction of the central government's fiscal policy in implementing regional autonomy, among others, to reduce the fiscal gap between the center and regions, as well as between regions and reduce the gap in public services between regions. Until now, the balanced fund is still the largest regional revenue (GoI, 2018a; Permatasari, 2016; Faridi, 2011).

The special allocation fund is one of the central government financial transfer mechanisms to the regions aiming to help finance special activities that are regional affairs and in accordance with national priorities (Marzel, 2013). In accordance with its designation, the Revenue and Expenditure Budget is not only for physical activities but also in non-physical (Ibrahim & Abdul, 2019). Although the contribution of Special Allocation Fund is very small of the total balancing fund, Special Allocation Fund plays a strategic role in the dynamics of the development of basic service facilities and infrastructure in the regions because it is in accordance with the principles of decentralization and accountability for the provision of basic public services. On the other hand, regional financial capacity is very limited, and the quality of regional spending is also very low (Pradana & Handayani, 2017).

From a development evaluation perspective, Special Allocation Fund budgeting can be used for the construction and rehabilitation of physical facilities and infrastructure. If managed properly, it can improve the quality of education, improve health services and reduce infrastructure damage (Permatasari, 2016). This is very important to alleviate poverty and build a more competitive national economy. The Special Allocation Fund

is also very influential on regional spending, especially spending in public services, namely the education sector, in which the education sector is the sector of public services that generally receives the largest Special Allocation Fund allocation in each region. Acquisition and utilization of Special Allocation Fund by regions must follow Central Government's guidance (Ibrahim & Abdul, 2019; GoI, 2018b). These funds are allocated in the national government budget for certain regions to fund special activities that are regional affairs and are included in national priority programs.

RESEARCH METHOD

This study is a descriptive research that uses a mixed-method approach (qualitative and quantitative) using numerical data, both secondary and primary. Data collection was obtained through discussion and questionnaires. In policy analysis, the content analysis approach is used to study both relevant theories and policies in the Physical Assignment Sector of Special Allocation Fund, especially in the field of Education. This study also analyse news media by using the Intelligent Media Management (IMM) tool. Intelligence Media Management is a system that works 24 hours in real-time, automatically, with a robot that monitors media by collecting content in the form of online media, print media, and television media. Intelligence Media Management provides a complete study ranging from influencers, top issues, sentiment, comparison, and detailed search of the news object. The analysis was carried out descriptively from the trend of news developments published by the news media (print media and online media) regarding the implementation of the Physical Special Allocation Fund 2019 in the regions. The IMM application facilitates to identify and classify information data into sentiment analysis. However, IMM has shortcomings in the process of classifying sentences according to what the researcher means. The coverage period analyzed by IMM in the period January 1st - October 31st 2020 with the keywords used are:

((“Dana Alokasi Khusus” OR “DAK”) AND (“pendidikan” OR “SMK”) AND (“daerah” OR “pemda” OR “pemerintah daerah”) AND “fisik”))

The search points in the analysis of the news on the implementation of the Physical of Special Allocation Fund in 2019 are: a) Descriptive statistics of reporting, such as news trends, the number of reports in each province, the regions that report the most on Special Allocation Fund, and the media that cover the most topics; b) Trending issues and news sentiment analysis; c) Problems and constraints that occur in the regions; d) Outcome from the resulting output (benefits felt by the community; e) Ratio of coverage per Special Allocation Fund on Physical sector.

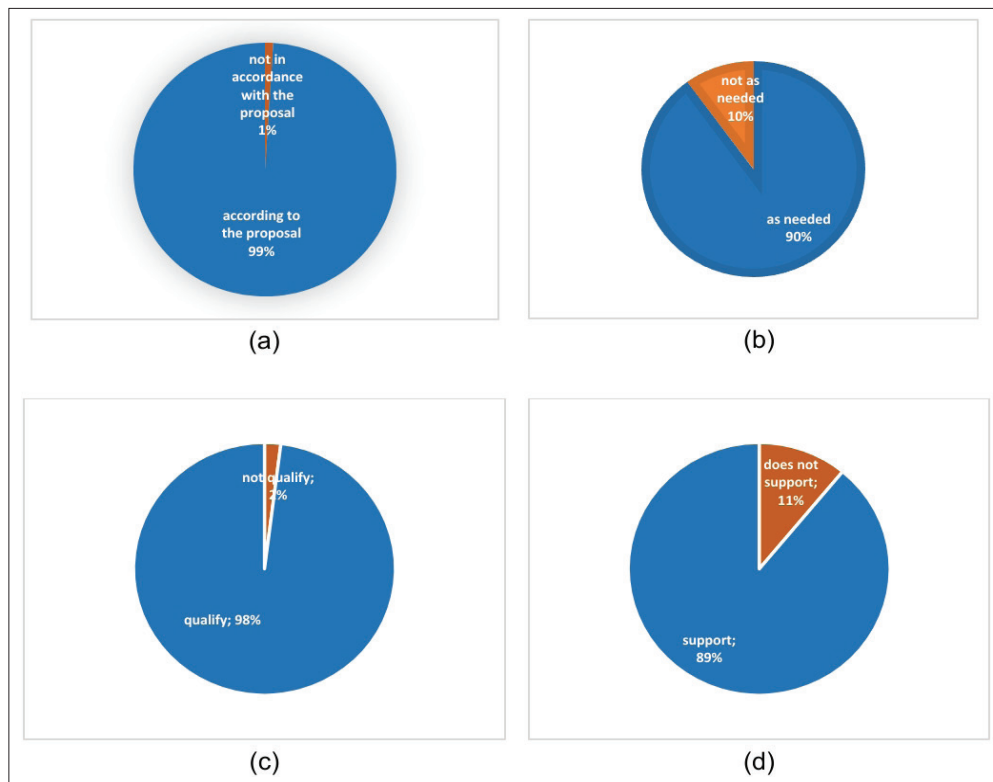
Meanwhile, analysis of central-regional planning documents uses gap analysis in National Annual Development Planning (RKP) 2019 and Regional Annual Development Planning (RKPD) 2019 documents in 34 provinces with the theme of education. Data collection was carried out through field visits on the Special Allocation Fund Physical Education 2019 theme, limited to Special Allocation Fund Assignments. In the perspective of development evaluation, gap analysis by comparing the Special Allocation Fund menu in the National Annual Development Planning 2019 with priority areas in the Annual Regional Development Planning is important to determine the relevance and suitability of central and regional government policies. More alignment between central and regional priorities can encourage more optimal implementation because it has the same goals as those that are not / less suitable. Field visits in West Java Province are carried out in the form of discussion (Focused Discussion Groups), interviews and direct observation at the construction site / implementation of Special Allocation Fund activities. West Java Province was chosen because, in the education sector, this area received the most significant budget of Special Allocation Fund in Indonesia. This particular location case study is needed to strengthen and confirm the planning gap analysis results and analyse of big data-based news for the Special Allocation Fund on the Physical Education Sector in 2019.

RESULT AND DISCUSSION

Targets and Types of Physical Special Allocation Fund Activities in Education 2019

The Special Allocation Fund on Physical Education Sector Target is formal and non-formal education units that have not yet reached the standard of educational facilities and infrastructure according to National Education Standards or education units that meet the criteria in this provision. The education unit referred to is in the form of: 1) Kindergarten (TK) organized by the Government; 2) Elementary School (SD) organized by the Government or the community; 3) Junior High School (SMP) organized by the Government or the community; 4) Senior High School (SMA) organized by the Government or the community; 5) Vocational High School (SMK) organized by the Government or the community; 6) Extraordinary Elementary School (SDSL/Extraordinary Middle School (SMPLB)/ Extraordinary High School (SMALB)/ Extraordinary School (SLB organized by the Government or the community; 7) Learning Activities Studio (SKB) organized by Government. Special Allocation Fund on Physical Education consists of Regular Special Allocation Fund, Affirmations and Assignments. The Target of Special Allocation Fund on Physical Assignment in Education is only aimed at Vocational High Schools.

Presidential Regulation No. 141/2018 states that Special Allocation Fund on Physical Assignment on Education Sector at Vocational High Schools has two main activities. The first activity is the development of infrastructure and procurement of vocational facilities to support leading sectors, namely: Development of Student Practice Room along with its furniture and/or; Procurement of main practice equipment/ production practices. The second activity is the development of infrastructure and procurement of vocational facilities in the framework of equitable distribution of quality of Vocational High Schools



Source: Processed from questionnaire data

Figure 1. (a) Conformity of DAK with Vocational School Planning (b) Suitability of DAK Budget with Vocational School Needs (c) DAK Output meets SMK Objectives (d) DAK Supports Improved Quality of Learning

services between regions including Development of Student Practice Room and its furnishings; Procurement of main practice equipment/ industry practice; Construction of New Classrooms and their furnishings; Construction of laboratory rooms and furnishings; Construction of toilets and toilets; Development of inclusive education center spaces and their furnishings; Rehabilitation of study rooms with moderate or severe damage and furnishings; Rehabilitation of toilets (latrines) with moderate or severe damage and their furniture; and Procurement of traditional art tools.

Evaluation of DAK Implementation: Case Study in West Java

West Java Province received a Special Allocation Funds (DAK) Physical Education Assignment budget of Rp193.839.118.000,00, and most of it was used for the construction of new classrooms and student practice rooms for Vocational High Schools (SMK). This study conducted a survey through questionnaires on 82 SMK recipients of DAK 2019 in West Java. Based on the results

survey results on SMK receiving DAK in 2019, DAK activities have good relevance from the aspects of planning and implementation. The results of the questionnaire show that 99% of the DAK funds have been in accordance with the school's proposal, and 90% have met the needs of the school. There are 10% who experience mismatching of budget needs where the DAK funds received are smaller than the development budget needs that have been planned by schools. 98% agree that the DAK Physical Education Assignment budget has met the goals to be achieved by SMK schools. The survey also showed that 89% of beneficiaries agreed that the DAK budget would support improvements in the quality of learning.

Vocational High Schools (SMK) receiving DAK prefers adequate student practice room infrastructure compared to basic laboratory infrastructure (Natural Sciences, Biology, Physics, Chemistry) according to the ministerial regulation (PerMen) No. 4/2008 standard. Based on data from 82 respondents of SMK receiving DAK in West Java, only 25.9% has science

laboratory infrastructure facilities and 7.4% of the Biology Laboratory. Only 19-25% of DAK recipient Vocational High Schools meets the complete Natural Sciences (IPA) Laboratory infrastructure, according to PerMen No. 40 of 2008. Schools that receive DAK are only 7.4-8.6% that meet the completeness of Biology Laboratory infrastructure facilities according to the PerMen No standard 40/2018. The same thing also happened to the Physics and Chemistry Laboratory Room facilities where DAK recipient schools lacked adequate Physics and Chemistry Laboratory Room infrastructure according to the reference of PerMen No. 40 of 2008. Only 21% of schools had Physics Laboratory Rooms and 18.5% of schools with a Chemical Laboratory Room. This shows that the availability of laboratory facilities and infrastructure for basic subjects is still incomplete.

In some places, DAK activities for constructing new student practice rooms and classrooms have been started by SMKs through school participation funds (*swadaya*). SMK schools have prepared a construction plan (detail engineering design) and are ready to carry out the construction. The Physical Education Assignment DAK is very beneficial for vocational high schools because it can accelerate infrastructure improvement that support the quality of learning services. The menu for the new student practice rooms and classrooms are very useful for SMK. So far, these two menus have become priority choices in proposals, especially in West Java. Beneficiaries of SMK schools feel the benefits from the assistance for the construction of new student practice rooms, classrooms, and practical equipment to support the improvement of the quality of education services. In proposing the 2019 Physical Assignment DAK in the Education Sector, the West Java Education Office immediately entered data in the KRISNA application. There is no direction (no intervention) from Local Development Planning Agency (Bappeda) in each of the accommodated suggestions to then enter the RKPD. The limited number of Bappeda human resources has become an issue so that the validity mechanism of the DAK proposal has not been effectively verified, especially to synchronize with the development direction according to regional

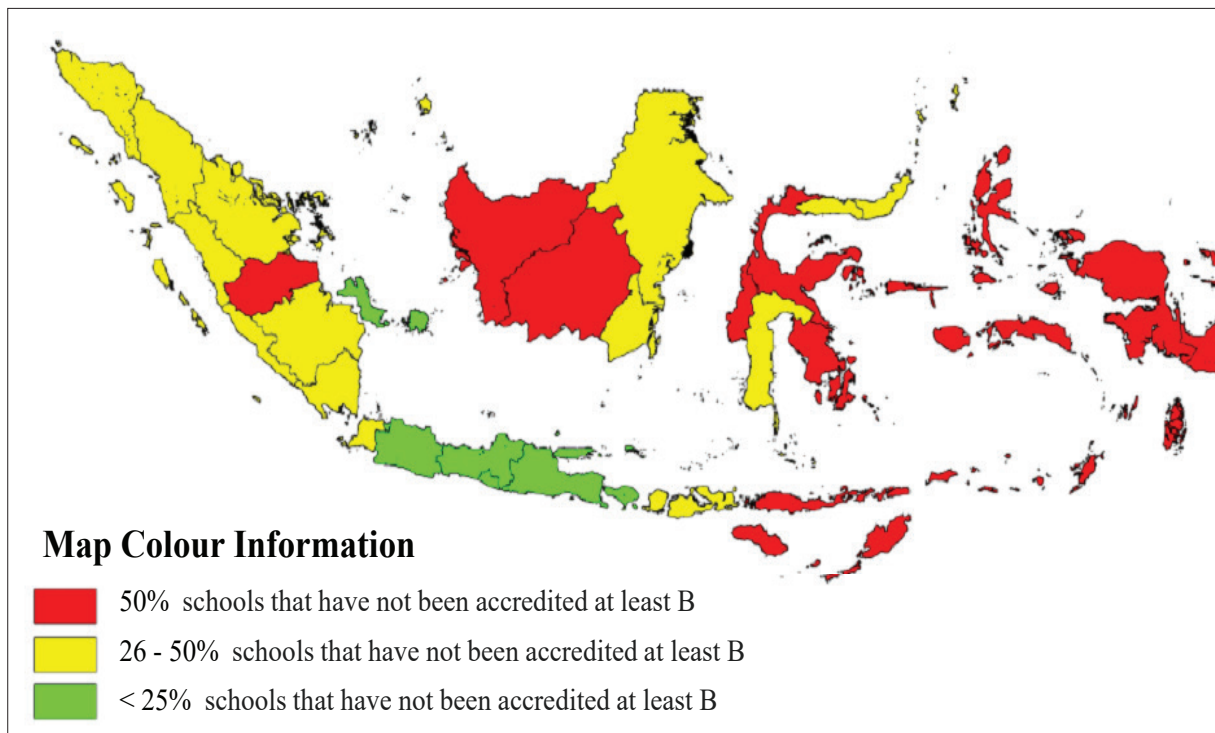
priorities. In addition, the DAK allocation process does not yet have a system that ensures that there is no duplication / double-counting from other funding sources.

Until now, the monitoring system for sources of school funds is still done manually. There are many problems with infrastructure at SMK that are not yet on the menu. There needs to be flexibility in the use of DAK funds for SMKs to be used for other activities outside the new student practice rooms and classrooms. The DAK funds for new student practice rooms and classrooms are lower than the budget planned by schools. Schools allocate fewer costs in the construction of new student practice rooms and classrooms using self-help funds from schools. This self-help financing is generally allocated from parents' participation funds. In several SMK in West Java, the participation fund is approved by the parents of students, this financing innovation becomes a problem in administration. In some places, Vocational High Schools that received student practice room assistance did not necessarily receive practical equipment and equipment at the same time, so the student practice room that was built was not fully effective in being used as ideal student learning facilities because they did not have practical equipment according to standards.

Gap Analysis of Development Planning in the Education Sector

Based on Presidential Regulation 72/2018 concerning National Annual Development Planning 2019, the government has mapped the regional aspects of the school's accreditation status. The aim of increasing school accreditation will be done using the state budget, regional budget and others to encourage the achievement of increasing school accreditation. The Physical Allocation Fund for Special Assignments in Education is devoted to Vocational High Schools in order to support government targets. In 2019, the Government allocated the Physical of Special Allocation Fund in Education with a total budget of 2,308.2 billion rupiahs for 34 provinces.

Based on Presidential Regulation No. 141 of 2018, the allocation of the Physical Special Allocation Fund in Education aims to



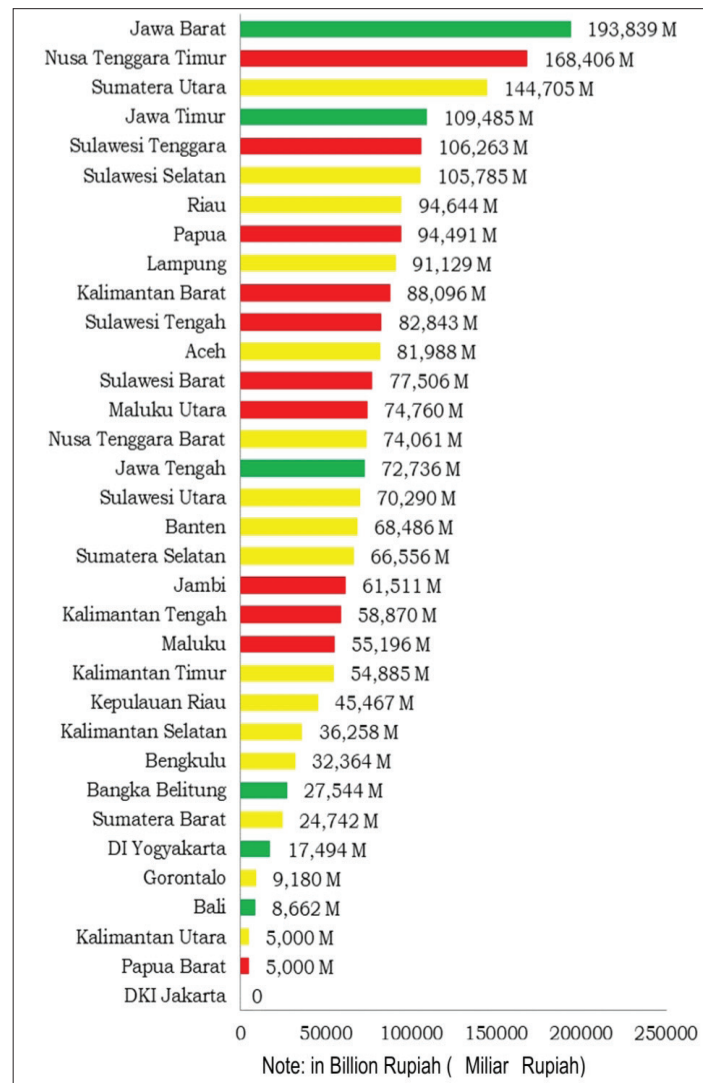
Source: Presidential Regulation 72/2018 concerning National Annual Development Planning (2019)

Figure 2. Priority Locations for Improving School Accreditation in 2019

provide educational infrastructure and facilities in accordance with the National Education Standards. In the context of the Special Allocation Fund on Physical Assignment, the provision of educational infrastructures and facilities is specific to the Vocational High Schools. The development of these infrastructure and facilities, in addition to improving the quality of learning services can also encourage increased school accreditation. School accreditation is an important issue in education, especially in the National Annual Development Planning 2019.

The education sector indicator in Presidential Regulation 72/2018 concerning National Annual Development Planning 2019 states that the percentage of vocational equivalents equal to a minimum B accreditation is 84.6%. Based on the review of the policy and in terms of the Special Allocation Fund budget allocation in the provincial area, there was an asynchronous direction of government policy as stipulated in Presidential Regulation 72/2018 with the amount of the physical Special Allocation Fund budget allocation, especially the Assignment in Education. The allocated Special Allocation Fund has not seen priority locations that can encourage

increased school accreditation. For example, West Java Province is not the green zone in the 2019 School Accreditation Priority Improvement Map location but has the largest allocation of Special Allocation Fund Physical Assignment funds in Indonesia (see Figure 3). Ideally, regions with red zones or more than 50 percent of schools that have not been accredited at least B. This seems contradictory where regions that are not prioritized receive Special Allocation Fund on Physical Assignment funds for the education sector receive the largest allocation. Determination of allocation does not fully reflect the magnitude of the need for school accreditation in the National Annual Development Planning because the allocation authority is the domain of the Ministry of Finance. The Ministry of National Development Planning / National Development Planning Agency does not have the same role as the Ministry of Finance in determining the budget allocation for the Physical of Special Allocation Fund Assignment; therefore, the Special Allocation Fund budget allocation has not optimally supported the development goals set forth in the National Annual Development Planning.



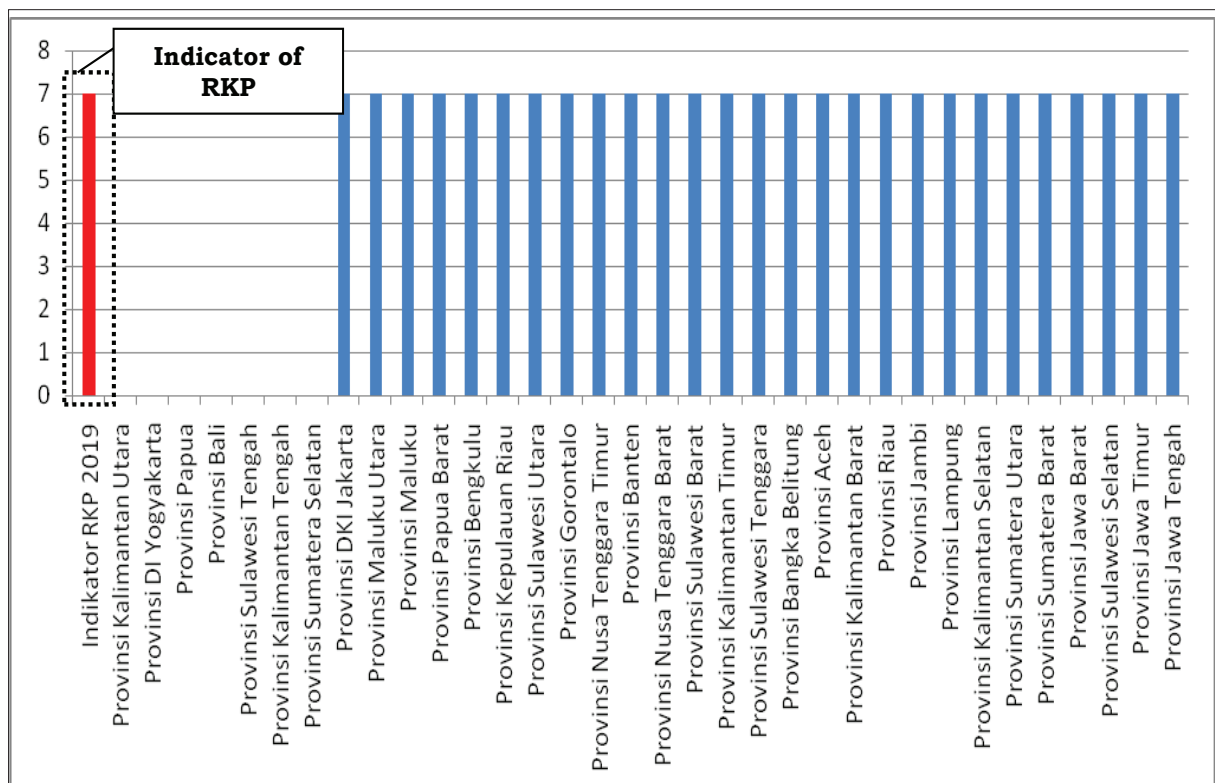
Source: Presidential Regulation 72/2018 concerning National Annual Development Planning (2019)

Figure 3. Budget allocation of physical of special allocation fund assignments per province. Priority locations for school accreditation improvement in 2019 (rupiah).

Presidential Regulation No. 72/2018 stipulates 7 (seven) activity menus in the Special Allocation Fund on Physical Education Assignment scheme that supports the National Priority Program. The seven menus of activities include: 1) Infrastructure Development and Procurement of Vocational Facilities for Leading Sector-Maritime and Fisheries Sector; 2) Infrastructure Development and Procurement of Vocational Facilities for Leading Sector-Industrial Sectors; 3) Infrastructure Development and Procurement of Vocational School Facilities-Leading Food Security Sector; 4) Infrastructure Development and Procurement of Vocational High School Facilities - Tourism; 5) Infrastructure Development and Procurement of Vocational High School Facilities-Creative Industries; 6)

Infrastructure Development and Procurement of Vocational Facilities for Leading Sector-Energy Security; 7) Development and development of Vocational High Schools infrastructure in the framework of equitable distribution of quality of Vocational High Schools services between regions.

Based on the analysis of the Regional Annual Development Planning gap in 34 Provinces, there are 7 (seven) provinces that do not allocate education activities that originate from the Physical Assignments of Special Allocation Fund on Education. The provinces are North Kalimantan, Special Region of Yogyakarta, Papua, Bali, Central Sulawesi, Central Kalimantan and South Sumatra.

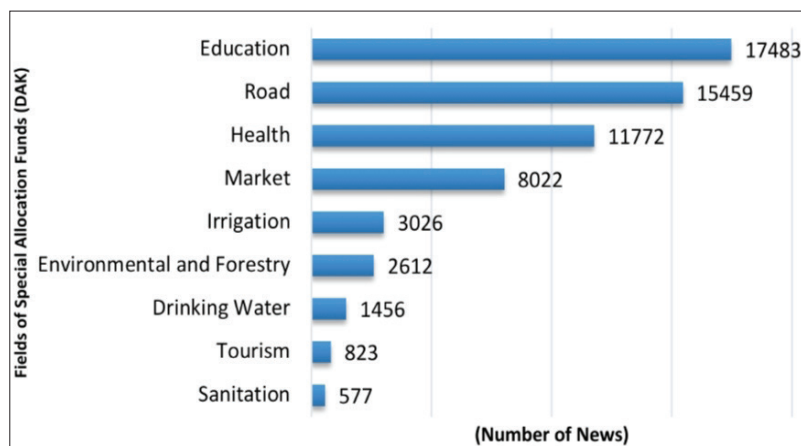


Notes:

- Number of Activities Menu in National Annual Development Planning 2019
- Number of Activities Menu in Regional Annual Development Planning 2019

Source: National Annual Development Planning 2019 and Annual Regional Development Planning 34 Province (2019).

Figure 4. Compliance of the Regional Annual Development Planning and National Annual Development Planning 2019 related to Physical Assignment of Special Allocation Fund of Education



Source: Intelligent Media Management (2019)

Figure 5. Number of News about Special Allocation Fund Throughout 2019

News Analysis (Big Data) of Special Allocation Fund in Education Sector

News Analysis on the Special Allocation Fund in Education sector captures Special Allocation Fund reporting in the national sphere of education in the news media, as well as reviewing points that are findings to become recommendations for improvement in the future Special Allocation

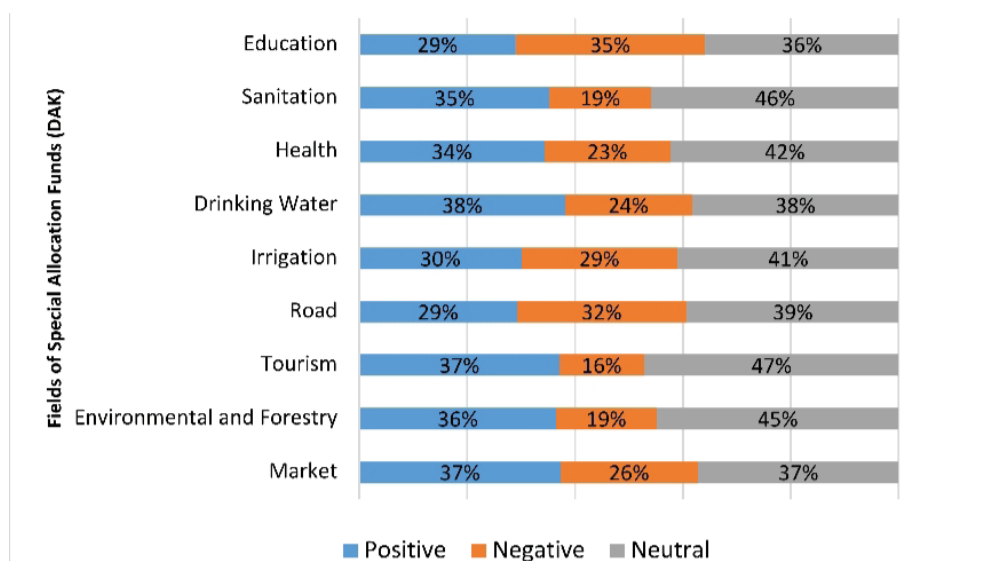
Fund of education. This analysis searches using the IMM platform from January to October 2019.

Based on the order of the total number of Physical of Special Allocation Fund reporting in 2019 summarized in Figure 5, it can be seen that the field of education covered by the media

is 17,483 reporting which is the most Special Allocation Fund reports are covered by the media, among the 9 (nine) physical of Special Allocation Fund assignments. Apart from the amount of public attention, sentiment analysis or opinion mining is carried out, which is the process of understanding, extracting and processing textual data automatically to get the sentiment information contained in an opinion sentence. The basic task in sentiment analysis is to group the polarity of the text in a document, sentence, or feature / level aspect and determine whether it is positive, negative or neutral.

Based on the sentiment graph of the Special Allocation Fund on Physical Assignment 2019 in Figure 6, it is seen that the education sector received the most negative sentiment compared to other sectors with a portion of negative reporting around 35 percent. Here are some news related to the Special Allocation Fund on Physical Assignment in Education. In order to analyze the types of problems that often arise in the news by observing the top issues as a whole.

The negative sentiment news related to Special Allocation Fund in the Field of Education shows that corruption is the main case and



Source: Processed from Intelligent Media Management (2019)

Figure 6. Sentiment Analysis of Special Allocation Fund 2019



Source: Processed from Intelligent Media Management (2019)

Figure 7. Word Cloud and Trending Topics of Special Allocation Fund 2019

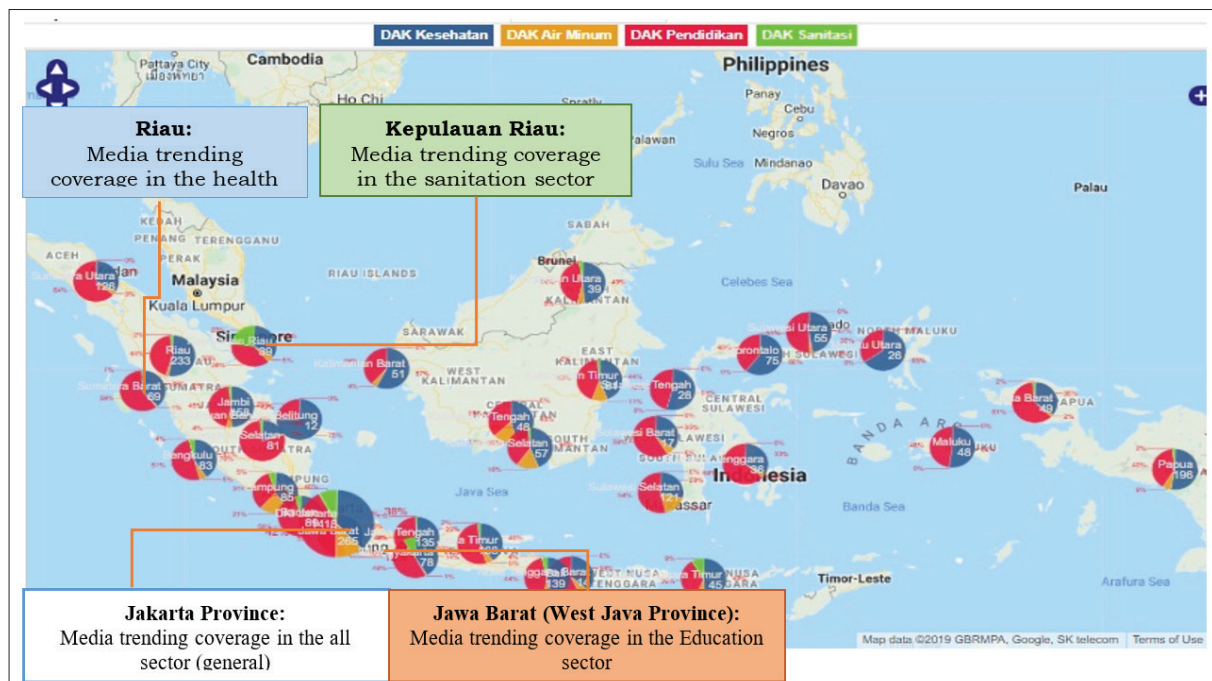
trending topic in almost all Special Allocation Fund education reporting. The main issues that are widely reported are "corruption", "financial reports have not been synchronized", and "the determination of Special Allocation Fund recipient schools be questioned". Based on the news report can be concluded that Special Allocation Fund in education sector is an object that is prone to corruption starting from the budgeting process, planning, to project implementation. In addition to corruption cases, Special Allocation Fund in the Education Sector also has a problem with the determination of Special Allocation Fund recipient schools because there are still several schools with needier and more concerning that have not felt the benefits of Special Allocation Fund budgets.

The education sector requires more attention from the government. The IMM results show that this area has received the most public attention and the most negative sentiments. The central government needs to emphasize improving the quality of Special Allocation Fund planning in education that is more targeted, both in location and in budget allocations. The government needs to update the current and integrated school condition database system from the central,

provincial, to district levels to obtain the same data. This is to avoid the problem of injustice that leads to disparity/disparity in schools in Indonesia.

Field Assessment Analysis: A Case in West Java

Field assessment of Special Allocation Fund on Physical Assignment for Education Sector in 2019 was carried out in West Java Province. Field visits in West Java Province are carried out in the form of discussion (Focused Discussion Groups), interviews and direct observation at the construction site / implementation of Special Allocation Fund activities. One of the considerations for selecting West Java Province as a case study locus is based on the most significant budget for Special Allocation Fund budget for Education in this location and based on public sentiment information in Intelligent Media Management. Comparative analysis is used in determining the areas that appear the most in the 2019 Assignment Physical of Special Allocation Fund reporting. This analysis utilizes a map comparison facility that compares the spread and volume of exposure topics. The map comparison feature includes monitoring the distribution of



Source: Processed from Intelligent Media Management (2019)

Figure 8. Information of media “trending coverage” related to Special Allocation Fund 2019.

major issues from a regional perspective to see the spread of issues. Map comparison integrated with Google Earth maps. Based on existing news and reports, the system will automatically provide an analysis of the locations highlighted in the issue.

The comparison map shown in Figure 8 shows that Jakarta Province is the location with the most spotlight in all (general) Special Allocation Fund reports. This cannot be separated from the role of Jakarta Province as the capital city where all the central government offices are located in the area. Even so, what is in the public spotlight is the specific coverage of each Special Allocation Fund area in each region. From these results, it is known that West Java Province is the location for the media "trending coverage" related to the 2019 Special Allocation Fund in the field of Education.

Based on the analysis of the Regional Annual Development Planning gap in 34 Provinces, Jawa Barat (West Java) Provinces allocate education activities that originate from the Physical Assignments of Special Allocation Fund on Education. Suppose the measure is only the suitability of the Special Allocation Fund menu in the National Annual Development Planning and priorities in the Regional Annual Development Planning. In that case, West Java is a province that consistently supports the national targets for the education sector. West Java's support for the education sector is based on the condition that this province has the most number of schools in Indonesia so that, in general, it tends to be in line with the national target of "mandatory spending" for the education sector. An interesting result of the analysis is that schools in West Java are generally in the green zone of school accreditation so that from a development evaluation perspective, this Special Allocation Fund allocation should be more appropriate for provinces with red zones, as shown in Figure 1 about Priority Locations for Improving School Accreditation in 2019.

When the field visit was carried out, the Province of West Java up to May 2019 did not yet have the budget realization of the Special Allocation Fund Assignment in Education. Nevertheless, some supervision and coaching activities have been carried out by the Department of Education but have not been recorded as

financial realization. The West Java Education Office as the manager of Special Allocation Fund, has carried out technical guidance activities as well as verified preparations for the implementation of Special Allocation Fund activities in every Vocational school. Based on the monitoring of the implementation of the Special Allocation Fund on Physical Assignment in the Field of Education in West Java, problems and obstacles are grouped according to regulatory, institutional and funding / fund allocation aspects.

The regulatory issues surrounding the implementation of the Physical of Special Allocation Fund in the Education Field Assignment are related to technical guidelines. Technical Guidance on the use of Special Allocation Fund on Physical Assignment in 2019 needs a minimum number of 200 students. This requirement is difficult to fulfill for new Vocational High Schools with remote locations that do not have the required number of students. The technical guidelines for the use of the Special Allocation Fund in 2019 have not been able to accommodate small vocational schools scattered in remote areas that do not yet have the ideal number of students as required. Technical guidelines need to be encouraged to provide Vocational High Schools in remote areas to get Special Allocation Fund assistance, especially in supporting the development of New Classrooms and Student Practice Rooms at the school. In addition, several schools (cases in West Java Province) have buildings in the category of cultural heritage. The Special Allocation Fund in Education Sector 2019 Regulation has not classified the school designation.

Institutional problems occur at the level of roles and functions: 1) Beneficiaries; 2) Provincial Education Office; 3) Provincial Regional Development Board; and 4) Central Government. In the beneficiary function, there is a delay in implementation by the Vocational High Schools. New development contracts/tenders will be implemented by schools in June and July 2019. In the regional technical office function, the West Java Provincial Education Office does not yet have a mechanism in determining the validity of school data to be proposed in the KRISNA application (for example, damaged school building data). Still there is a gap in

Special Allocation Fund budgeting for vocational schools. Some schools with access to information and capacity in preparing proposals will have a great opportunity to get Special Allocation Fund assistance. Conversely, schools that do not have access to information (due to distance and telecommunications problems) and the capacity to prepare proposals that are not optimal have very little chance of obtaining Special Allocation Fund allocations. Vocational Schools submit Special Allocation Fund assistance proposals through the Takola website, and the proposals in the Takola system will be verified by the Provincial Education Office to be proposed to the Ministry of Education through the KRISNA application.

The determination of schools that receive assistance needs to be reviewed. In the field, schools with good quality always get assistance (including Special Allocation Fund assistance), while schools with no adequate service standards do not get assistance. In fact, the physical assistance of the Special Allocation Fund on Assignment in Education has the aim to be able to improve the quality of learning in accordance with National Education Standards (the standard of vocational school infrastructure provided in Minister of Education Regulation No. 40 of 2008). In proposing the 2019 Physical Special Allocation Fund on Assignment in the Field of Education, the West Java Office of Education directly entered the data in the KRISNA application. There is no direction (no intervention) from the Regional Development Board in every proposal accommodated into the Regional of Regional Annual Development Planning. Therefore, Bappeda needs to intervene in every Special Allocation Fund on Assignment of Education Sector proposals accommodated into the Regional Annual Development Planning. Thus the Regional Annual Development Planning document will be synchronized with the central planning (National Annual Development Planning). So far, there have been issues of limited Bappeda human resources so that the validity mechanism of Special Allocation Fund proposals has not been effectively verified by Bappeda, especially to synchronize with the direction of development according to regional priorities. In addition, in the Special Allocation Fund allocation process,

there is no system to ensure that double counting does not occur from other funding sources. The supervision system for school funding sources is still done manually. Therefore, there needs to be a multi-layered supervision system to ensure that there will not be overlapping sources of funding for school activities.

The problem of funding and financing allocation has several issues, i.e. menu and implementation. The menus in the Special Allocation Fund on Education Assignments still prioritize New Classrooms (RKB), Student Practice Rooms (RPS), Toilets / Latrines. Many problems of infrastructure in Vocational High Schools are not yet available on the menu. There is a need for flexibility in the use of Special Allocation Fund for Vocational High Schools so that other activities outside the New Classrooms and Student Practice Rooms can be used. Especially for vocational schools majoring in agriculture, there is a need for practical facilities such as field gardens/paddy field practicum but not yet provided in Special Allocation Fund. Practical infrastructure facilities in the form of field gardens / rice fields are indeed not yet listed in the Minister of Education Regulation No. 40 of 2008 concerning the standard facilities and infrastructure of Vocational High Schools/ Madrasah Aliyah Vocational Schools. In addition, Special Allocation Fund for Student Practice Rooms and New Classrooms are lower than the budget planned by schools. Funding shortages in the construction of Student Practice Rooms and New Classrooms are allocated by schools using self-funding from schools. This self-financing is generally allocated from parents' participation funds. In a number of Vocational High Schools in West Java, participation funds are approved by parents of students, but in practice this can be disputed by the Saberpongli Team. In addition, this financing innovation becomes a problem in administration. The Student Practice Rooms and New Classrooms development reports from the Special Allocation Fund budget are still administered in accordance with the Special Allocation Fund budget allocation even though the Student Practice Rooms and New Classrooms construction processes that were built exceed the Special Allocation Fund budget provided.

CONCLUSION AND RECOMMENDATION

The results of the study found several obstacles, including: 1) Disparity in the ability of human resources in preparing proposals as well as differences in information accessibility between Vocational High Schools managers in urban and rural areas; 2) Budget planning is not optimal in the Special Allocation Fund's proposal; 3) Student Practice Room is not optimal due to the unavailability of practical equipment and equipment; 4) Determination of the allocation does not fully reflect the magnitude of the needs of school accreditation; 5) Lack of transparency and public audits in the management of Special Allocation Fund of Education Sector.

Based on the results of the analysis, several things still need to be improved from the implementation of the Special Allocation Fund on Physical Assignment in the Education Sector. Some recommendations that can be given to improve the implementation of Special Allocation Fund on Physical Assignment in Education Sector are as follows: 1) The Ministry of National Development Planning / National Development Planning Agency needs to have the same role as the Ministry of Finance in determining Special Allocation Fund budget allocations to ensure that National Annual Development Planning targets are optimally achieved; 2) Improve coordination and needs to be a one-door reporting system through the Krisna application that is accessible to all central and regional Special Allocation Fund actors; 3) There needs to be an involvement of the public service supervisory institution (Ombudsman RI) in order to improve the performance of public services while minimizing opportunities for misuse of the Special Allocation Fund on Assignment budget specifically in the Field of Education; 4) Need to increase coordination and the active role of regional governments, to meet the mechanism and requirements for disbursing Special Allocation Fund in accordance with regulations regulated by the Central Government (Ministry of Finance); There needs to be a one-door reporting system through the Krisna application that is accessible to all central and regional Special Allocation Fund actors; 5) The need to develop a monitoring

and evaluation system together involving each stakeholder (central and regional) with the obligation to allocate Monev budgets in the Technical Guidelines at each stage of planning, budgeting and implementing Special Allocation Fund.

The education sector requires more attention from the government. IMM results show that the education sector receives the most public attention and receives the most negative sentiment. The central government needs to emphasize improving the quality of Special Allocation Fund planning in the education sector, which is more targeted, both in location and budget allocation. The government needs to update the latest database system and integrated school conditions from the central, provincial, to district level to get the same data. This is to avoid the problem of injustice that results in disparities/ disparity in schools in Indonesia.

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