

# The Implementation of Physical Special Allocation Funds (DAK) at Primary School

Sri Wulansari\*, Suryadi, Mohammad Fakry Gaffar, Sri Mulyani, Yohamintin

Educational Administration Department  
Universitas Pendidikan Indonesia  
Bandung, Indonesia  
\*sriwulansari@upi.edu

**Abstract**—The aim of this study is to explore the information regarding the implementation of the physical special allocation funds in education, included: 1) communication; 2) resources; 3) disposition; and 4) bureaucracy. The qualitative method was conducted by collecting data from participant observation, in depth interview and documentation. The participants were the Head of primary education sector, the Head of the facilities and infrastructure section, the principal and treasurer. The results showed: 1) the distribution of information had been conducted effectively targeting the object directly through the meetings, training, workshop, discussions, technical guidance and dialogue; 2) human resources at Bandung education sector have competent capabilities and expertise in their field; 3) the attitude in ministerial education regulations implementation concerning operational physical special allocation funds at primary school level was response well; and 4) the implementation of physical special allocation funds in education are in accordance with the roles, tasks and coordination among policy implementing agencies that have been determined by the central government.

**Keywords**—implementation, physical special allocation funds (DAK), primary school

## I. INTRODUCTION

One of the significant factors influencing educational goals' success through learning activities is educational facilities and infrastructure availability. Notably, the availability of educational facilities should follow the National Education Standards (SNP). The advantages for schools with complete facilities and infrastructure, including (1) foster teacher's passion and motivation to provide the efficient learning, (2) provide convenience in determining the suitable approaches for students to learn. Therefore, it supports teachers in carrying out more varied learning activities [1].

The standard of facilities and infrastructure for primary school (SD/MI) and secondary school level (SMP/MTs and SMA/MA) consists of the facilities' minimum criteria and the minimum infrastructure criteria. It is clearly stated in Permendiknas Number 24 of 2007 concerning Standard of Facilities and Infrastructure for primary school (SD/MI) and secondary level (SMP/MTs and SMA/MA). This standard explained the policy related to the facility's sufficient quantity

and quality to support the learning process. The minimum criteria in the standard of facilities and infrastructure refer to minimum provisions regarding types, ratios, dimensions, criteria, procedures, and legality relating to planning, implementation, procurement, maintenance, and supervision of educational facilities and infrastructure needed to support learning.

The previous study revealed "The study revealed that there was a significant relationship between school facilities and students' achievement in the affective domain as well as a significant relationship between school facilities and students' achievement in the psychomotor domain of learning [2].

"School buildings across the nation are aging and becoming a barrier to optimal learning and teaching", this statement implied that inadequate buildings or educational facilities might be obstacles to the achieve the optimal learning process. It is because the completeness of facilities and infrastructure could assist teachers in carrying out the learning process [3].

The result of the interview with the head of the primary school level division in the Bandung Education Sector office, the need for educational facilities in primary schools is increasing annually. It considers large number of students and teachers. Fulfilment of the number of facilities and infrastructure is obtained by purchasing, government funding (i.e., the APBD, APBN, and DAK), private funding, and community funding. As many as 585 classrooms that were severely damaged, and it was spread in 1409 primary schools. Of the 8838 classrooms, only about 300 to 500 classrooms that are repaired per year.

Based on preliminary observations, it was found that most of principals were not knowledgeable regarding the implementation of physical Special Allocation Fund (DAK) in education sector. Not all the implementation physical DAK was carried out independently. In addition, several principals proposed physical building fund or learning support equipment which were not listed in the physical DAK operational manual for education. The technical guidelines physical DAK in education for was changed frequently and was not concerned to

regional needs due to a lack of mapping, understanding of regional specificities and needs.

Another issue that arises was related to the implementation of activities funded by physical DAK, including that the principal did not understand how to report the use of physical DAK even though training has been carried out by the Bandung District Education Office. In addition, the national DAK was relatively small compared to the expected needs and impacts.

DAK or specific purpose grant is one of the fiscal decentralization instruments. The transfer of financing from the center to the regions (fiscal decentralization) can also be interpreted as a budget distribution process from a higher government to a lower government, then be managed to support government functions or tasks and public services following the amount of governmental authority given or delegated by the central government [4]. The allocation of DAK funds has a specific function (specific grant). In contrast to DBH and DAU, which is a general function of grants (block grant).

Physical DAK activities in the education sector, according to attachment III of the Regulation of the Minister of Education and Culture Number 11 of 2020 concerning Operational Guidelines for the Special Allocation Fund for Physical Education, aims to provide educational infrastructure and facilities according to the National Education Standards (SNP) in each education unit as well as to finance the needs of facilities and infrastructure the nine-year basic education unit. This DAK is distributed from the center to the regions with the ultimate goal of going to educational units, namely schools. As the highest administrative person in the education unit, the school principal is the final person in charge for the use of DAK.

In conditions of limited funds and the various need for facilities, schools must make decisions based on quality improvement. The management of funding for the construction of educational facilities, especially those originating from DAK, should have been carried out by schools, starting from planning, procurement, implementation, accountability, reporting, maintenance, repairs, and development. The issuance of Permendikbud No. 11 of 2020 concerning the Operational Guidelines for the physical DAK in education sector is expected to provide solutions to problems in implementing policies in the field so that it is expected to provide certainty and not confuse beneficiaries from planning to reporting. The physical DAK's operational guidelines in education are guidelines for provincial/district/city governments and education units in the use and accountability of physical DAK activities in the education sector.

It encourages researchers to conduct research entitled "The Implementation of Physical Special Allocation Funds (DAK) at Primary School".

## II. LITERATURE REVIEW

### A. Public Policy

Generally, public policy is a policy made by a country to be implemented by government officials to achieve several pre-determined targets. Harold Laswell and Abraham Kaplan defined it as a projected program with specific goals, values, and practices.

Thomas R. Dye viewed the public policy as whatever the government chooses to do or not to do. Meanwhile, according to James Anderson, public policy is a policy formulated by government agencies and government officials [5].

There are several stages in the public policy process as follows:

- Identification of problems: request the government to take an action.
- Policy formulation: initiation and development of public proposals and issues of policy proposals.
- The legitimacy of the policy, the selection of proposals, builds political support for it, making it a law.
- Implementing policies, organizing bureaucracies, providing payments or services, collecting taxes.
- Policy evaluation: study the program, evaluate output and impact, suggest changes and adjustments [6].

### B. Policy Implementation

Policy implementation is an essential aspect of the entire policy process. Policy implementation can be interpreted as the process of applying regulations into action. In practice, policy implementation is a process that is complex that it rarely has political implications because of the intervention of various interests [7].

Meanwhile, Howlett and Ramesh defined policy implementation as the process whereby programs or policies are carried out; it denoted the translation of plans into practice. Both definitions are in line with Barrett's writing which stated that policy implementation is translating policy into action. Therefore, policy implementation is running the content or policy content into the application mandated by the policy itself [7].

The top-down perspective model of policy implementation was developed by George C. Edward III. According to this model, there are four variables that determine the success of implementing a policy, namely: (i) communication; (ii) resources; (iii) disposition; and (iv) bureaucratic structure.

The first variable that affects the successful implementation of a policy is communication. Communication will determine the success of achieving the goals of the performance of public policies. Effective implementation occurs when decision-makers already know what they are going to do. There are

three indicators used in measuring the success of communication variables:

- Transmission; good communication will be able to produce a useful implementation too.
- Clarity; communications received by policy implementers must be clear and not confusing.
- Be consistent; orders given in the implementation of communication must be consistent.

The second variable that affects the successful implementation of a policy is resources. The resource indicators consist of several elements:

- Staff, the primary resource in policy implementation, is staff or human resources (HR). The failure that often occurs in policy implementation is partly due to insufficient, adequate, or incompetent staff in their fields.
- Information; Implementers must know whether other people involved in implementing the policy obey the law or not.
- Authority; in general, the authority must be formal so that the orders can be executed.
- Facilities; physical facilities are also an essential factor in policy implementation. Without supporting facilities, the implementation of the policy will not be successful.

The third variable that affects the success rate of public policy implementation is disposition. The policy implementer's disposition or attitude is the third important factor in the approach regarding the implementation of public policy. Important things that need to be considered in the disposition variable are the effect of disposition, making bureaucratic arrangements, and incentives.

The fourth variable is the bureaucratic structure. Policies that are so complex require many people's cooperation. When the bureaucratic structure is not conducive to the available policies, this will result in ineffective and unmotivated resources, thus hindering the implementation of policies.

### *C. Physical Special Allocation Funds for Education (DAK)*

Pasal 1 ayat 48 UU Nomor 23 Tahun 2014 concerning Regional Government states that the special allocation fund, abbreviated as DAK, is a fund sourced from APBN revenues allocated to specific regions to fund special activities which fall under the authority of the Region.

Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 11 of 2020 concerning Operational Guidelines for the DAK for the physical education sector, specifically pasal 1 ayat 1, explains that the DAK is a fund sourced from APBN revenues allocated to specific regions to fund the need for facilities and/or infrastructure in the education sector.

The technical context in the physical DAK field in the education sector is legally regulated in the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 11 of 2020 concerning the Operational Guidelines for the physical DAK for the education sector.

The operational manual for the Physical DAK in the Education Sector is a guideline for provincial/district/city governments and education units in the use and accountability of DAK physical education activities. The physical DAK for the education sector, hereinafter referred to as the physical DAK in the education sector, is a fund sourced from APBN revenues allocated to specific regions to fund the needs for educational facilities and/or infrastructure, which are regional affairs.

### III. METHODOLOGY

A qualitative study was performed in the study. A total of 10 respondents are familiar with physical DAK in education at primary school level in the Bandung education sector, such as the Head of the Elementary School, the Head of the Elementary School Facilities and Infrastructure Section, four school principals, and four treasurers was participated.

The location was carried out at the Bandung Regency Education Office, located at Jalan Raya Soreang KM 17 Soreang, Bandung Regency, West Java Province. Data was collected in the natural settings, primary data sources, and data collection techniques were mainly gathered from observation, in-depth interviews, and documentation.

### IV. RESULTS AND DISCUSSION

The effectiveness and efficiency of policy implementation were analyzed using a top-down perspective developed by George Edward III. Edward III named his public policy implementation model as Direct and Indirect Impact on Implementation [6].

The top-down approach developed by Edward III is following the result of this study. The top-down approach always began with central government officials' policymaking, in this case, Permendikbud Number 11 of 2020. It concerns the physical DAK guidelines in education. Several issues arise: to what extent do the implementers and target group's actions consistent with the objectives and procedures in policy decisions. Besides, to what extent is the impact consistent with the objectives, and what are the main factors affecting policy output and impact? [8].

There are four variables in the Edward III approaches that determine the success of a policy, namely: (i) communication; (ii) resources; (iii) disposition; (iv) bureaucratic structure. It will be discussed in detailed the communication variables, resources, disposition, and bureaucratic structure in the Bandung Sector Education Office focused on the elementary school unit, which are physical DAK objects in education.

A. Communication

The interview with the head of the Primary Division of the Bandung Sector Education Office, communication involved the school principals in technical guidance and facilitated dialogues facilitated by the District Education Officer and the school itself. It was justified by the Head of the Elementary School Facilities and Infrastructure Section, who stated that the principal of the primary school receiving aid in Bandung Regency had followed technical guidance facilitated by the Bandung Sector Education Office.

The technical guidance held at the Bandung Sector Education Office invited speakers from various related agencies, such as from the Police, prosecutors, inspectorates, and associated agencies in the Bandung Regency government. The technical guidance was expected to understand school principals' understanding to implement the physical DAK program in this field of education.



The primary school level of Infrastructure division, Bandung Sector Education Office 2018

Fig. 1. Technical guidance held at the Bandung sector education office.

Figure 1 shows the technical guidance activities (bimtek) held for two days and was participated by selected school principals and treasurers in Bandung Regency. The training is carried out regularly to make the school principal and school treasurer truly understand the training content. Furthermore, the school principals and treasurers who have participated in the training can share this information with other education units in their school.

B. Resources

The result of the interview with the head of the Primary School Division of the Bandung Sector Education Office that the quantity and quality of human resources in the Education Office are sufficient. The staff of the Bandung sector education office has educational qualifications at least fulfilled the undergraduate degree. They are professional and competent in their field since they have been trained about the physical DAK program in education. This means that the local government has paid attention to its resources' capacity and quality by conducting training or technical guidance to improve the performance of public service in Bandung Regency.

A similar argument was also delivered by The Head of the Primary School Level of Infrastructure Division when he was interviewed, confirming that the staff who have the ability and expertise or competence in their field is a top priority in the Bandung education office. This is influential in implementing the physical DAK program in education.

The principal of SDN Narawita 2, Cicalengka District, Bandung Regency, also confirmed that the Bandung Regency education office staff have sufficient quality and have expertise in delivering physical DAK programs in education. It can be seen from the explanation of training materials that is straightforward, rational, detailed so that many school principals and school treasurers understand what is conveyed during technical guidance or training.

C. Disposition

The study results showed that the implementers' attitude in implementing the DAK physical policy in education was quite good. The head of the Primary School Division of the Bandung Sector Education Office stated that the District Education Officer and the school were always supportive and ready to implement the physical DAK to build education in Bandung Regency.

Based on the interview, the attitude of implementation in implementing the Permendikbud's policies regarding physical DAK operational guidelines responded quite well. In this case, the implementers of the physical DAK policy in education, in terms of implementing technical duties and responsibilities, are in accordance with the center's orders. This means that the level of effectiveness will develop along with the implementers' attitude in the field, the principal who is in line with the policymaker.

D. Bureaucratic Structure

The researcher will describe the bureaucratic structure results into two characteristics based on Edward III. They are: "Standard Operational Procedure (SOP) and fragmentation".

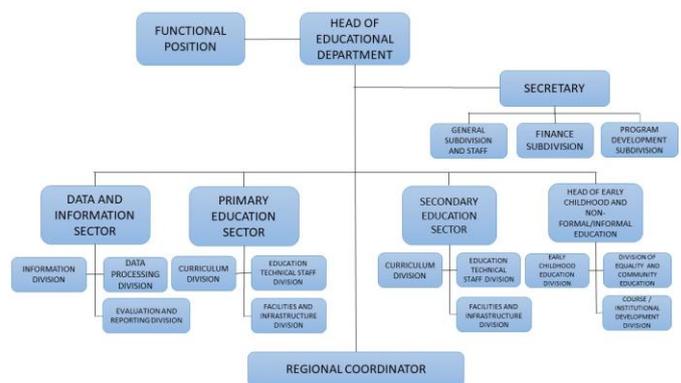


Fig. 2. The education office organizational structure.

The results of interviews with the Head of the primary school Division of the Bandung Sector Education Office, the

improvement and development of education in the District, Bandung, were carried out according to standard procedures in the form of operational guidelines for the implementation of the DAK physical policy in education. Generally, the DAK policy's performance in the education sector in primary schools has been conducted through planning, preparation, monitoring, and evaluation. This is also supported by researchers' findings regarding the existence of SOPs or operational guidelines for implementing the physical DAK policy in education.

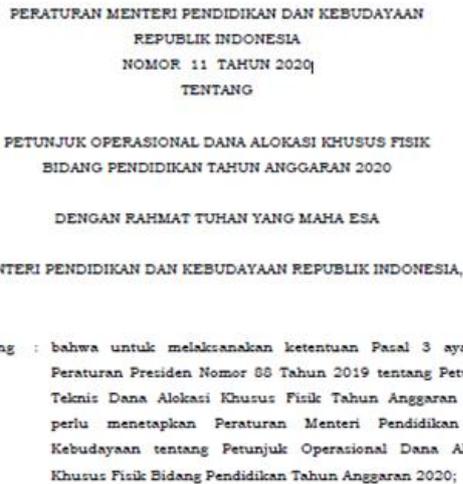


Fig. 3. Physical DAK Operational Guidelines for The Education Section in 2020.

According to the interview with the head of the primary school infrastructure division, the implementation of the physical DAK policy in elementary school education has been referring to SOPs or physical DAK operational guidelines for education starting from kindergarten, elementary, junior high, high school or equivalent. Sometimes that the existing SOP undergoes several changes in accordance with the needs and problems found in the field.

Figure 3 shows the existence of an SOP or operational manual for the physical DAK in the education sector as a guideline for provincial/district/city governments and education units in the context of providing educational infrastructure and facilities in educational units.

## V. CONCLUSION

Based on result and discussion, the implementation of the physical DAK in the field of education at the Bandung Sector Education Office is quite good although there are still some technical problems in implementation in the field, which will be described as follows:

- The education unit's understanding of the physical DAK in education regarding the Operational Guidelines for Physical DAK Permendikbud Number 11 of 2020 is not optimal.
- Education Units in the implementation of physical work understanding in the planning and reporting is still not in accordance with the Permendikbud's DAK Physical Operational Guidelines Number 11 of 2020.

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