

AN ANALYSIS OF THE EFFECTIVENESS OF THE SPECIAL ALLOCATION FUND (SAF) IN FINANCING THE RECONSTRUCTION OF SCHOOL FACILITIES IN BOGOR

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Abstract

The research focuses on the “Analysis of the effectiveness of the Special Allocation Fund (SAF) in financing the reconstruction of school facilities in Bogor Regency”. SAF is one the Indonesian Government’s budget schemes initiated by the Ministry of Education and Culture (MoEC) to assist local governments in reconstructing school buildings that are heavily damaged. However, there have been an increasing number of damaged classrooms during the period 2016 to 2018 in Bogor Regency. The conceptual framework was developed based on three theoretical frameworks: the theory on measuring the effectiveness of finance policy implementation; the budget accountability in analyzing the effectiveness of public expenditure; and the decentralization policy in budget allocation. The research used qualitative methodology, which analyzed the collected data and information descriptively. The implementation of building reconstruction based on SAF has been both effective and ineffective. SAF scheme under decentralization policy has shown to be less effective due to miss-allocation of budget, improper distribution, lack of participation and transparency, and increased public complaint. The budget accountability has shown that policy on SAF use needs to improve. Recommendation should be directed towards policies to ensure fair process in selecting school as recipient, fair budget distribution, increased public participation and transparency.

Key words: effectiveness, special allocation fund (SAF), reconstruction, classroom and public elementary school.

INTRODUCTION

The main objective of Special Allocation Fund/Dana Alokasi Khusus (SAF) in education includes improving the quality of education in Indonesia by ensuring good infrastructure for children and teachers. The Ministry of Education and Culture (MoEC) has allocated around 444 trillion Rupiahs for education in 2018 including the reconstruction program of school building facilities (Sri Mulyani; 2018). Further, there were about 200 thousand rooms were badly damaged in Indonesia (Srimulyani, 2018). There were 21% percent increases from the previous year (Ministry of Education and Culture, 2016). On the other hand, the MoEC has allocated SAF at the increasing rates of 3% percent per year. A total budget was Rp 1 billion to Rp 26 billion per district (Ministry of Finance, 2018).

The Government of Bogor Regency was one of the regional governments that received the SAF from the MoEC, since IDR one billion up to IDR 25 billion. In 2018, they received IDR 15 billion that was allocated to 79 schools in 40 sub-districts with the damaged classrooms (Bogor Regional Government, 2018). There was a total of 1,543 State Elementary Schools, and there were 1,663 or 16% percents of damaged classrooms under the categories of medium to heavily damaged from the total of 5,005 in 2016 to 6,957 in 2018 (Bogor AEC, 2018; BAPPEDA, 2017).

Focusing the research in Bogor Regency, the research justifies the need to conduct the research to analyze the effectiveness of the implementation of SAF to support the education program. The proportion of SAF has reached up to 10 percent (IDR 15 billion) from the total budget allocated to the Government of Bogor.

In this study, we tried to evaluate the policies done in utilization of the SAF for education in Bogor Regency by elucidating the reasons of the inconsistencies and problems that are being faced, especially from the budget perspective. The results were analyzed and used to help devise effective policies and strategies for better utilization of the SAF budget for education in the future.

The effectiveness of the implementation of a policy can be seen in 3 things, namely: 1). the process of preparing the implementation of the policy; 2). policy implementation processes; 3). Policy monitoring and evaluation process; In all three cases at least 2 indicators will be seen whether a policy has been running effectively. The two indicators are first, the achievements in relation to the objectives: second, the effectiveness of the implementation process. This is what is concerned with results that are achieved by an individual or organization (Mahmudi, 2005).

There are some indicators of effectiveness suitable to use in measuring how effective SAF policy implemented. First, Well-implemented mechanism. A process is a mechanism used in implementation of policy. It is usually determined before an organization works implements a policy. In the context of SAF policy have been regulated mechanism in proposing schools to receive budget under SAF policy and mechanism in procurement goods and services, and mechanism in monitoring and evaluation.

Second, achieved goals and outputs. Goal approach as mentioned by Steers (1985) is regarding to the goal to be achieved by an organization. SAF policy for education has the goal to help district governments to reconstruct broken

classrooms, and it is expected to produce classrooms that students deserve as stated in the national standard of education.

Third, resources used effectively to achieve goal. As mentioned by Steers (1985) above, the organization as well as policy implementer who are working to achieve their goal needs resources such as money and human. Regarding the SAF policy, the main resource is money that is from the national budget. It should be spent in building classrooms.

Fourth, program is implemented under the scheduled time. Schedule is a part of the mechanism. This could be seen from the process approach because it is a part of mechanism that should be followed by those who are involved in implementing the policy. SAF policy time is regarding to the duration of the project.

In terms of the effectiveness of the use of SAF, accountability could be seen in the achievements of each implementation goals and in the final achievements of all stages of implementation (Mardiasmo 2002:38). Budget according to Khan Amman (2002) could be see also in three main functions for the public sector, namely (1) The allocation function, (2) The distribution function, and (3) The stabilization function.

METHODOLOGY

The research uses the qualitative methods. Data collection covers primary data that are collected using document analysis, structured-interviews and in-depth interviews, and direct observations at the schools. The National Standard on Education is used as a framework for data collection and data analysis in measuring the effectiveness of SAF in financing the reconstruction classroom in Bogor Regency.

Data collected were as follows: budget used for completing reconstruction of damaged schools, percentages of spent funds (document review), building completion (expert opinion), process of selection of schools, and time and duration of reconstruction implementation, monitoring and evaluation (in-depth interviews). For data validation, methods used include time extension for observation, confirmation of experts and triangulation

This research was conducted in 8 months starting from February to December 2019. Samples of this research are taken from 173 public elementary schools as receiver of SAF in 2018 (Ciluar 02 elementary school located in Sukaraja subdistrict, Leuwibatu 01 elementary school located in Rumpin subdistrict, Mutiara elementary school located in Leuwiliang subdistrict, Cipinang 02 elementary school located in Rumpin subdistrict, Pagelaran 01 elementary school located in Ciomas subdistrict). The schools were chosen because they were open for research collaboration.

Respondents in this research include School Construction Committee, Headmaster of School, Staff of Education Agency, Staff of Inspectorate Agency and Staff of Planning Board. Secondary data was collected from ministry of education, education agency and head of school.

RESULTS AND DISCUSSION

Findings and Results

The findings are explained as follows. First, Implementation mechanism; accountability and transparency. The implementation mechanism is seen in accountability and transparency in the planning, implementation and reporting. In

this process SAF policy was not accountable and open as the mechanism stipulated in the technical guidelines. In all the schools studied, the factual verification process related to the eligibility of these schools as recipient. The result was two schools was not eligible.

In the context of openness and community participation, it was found that the process was not open and participatory to the community. In Elementary School of Pagelaran 02 and Elementary School of Mutiara, reconstruction committees did not work well to open information to public as well as Cipinang 02 Elementary School.

Second, the Use of Resources in Achieving the Goal. In the three sample schools, there were funds that were used ineffectively. In Elementary School of Leuwibatu 01 there was IDR 3,745,000 spent to buy materials other than the allocation based on the MoU. It was the same with Elementary School of Ciluar 02 that there was IDR 8.000.000 used for other purposes. In Elementary School of Pagelaran 02, there was also around IDR. 3,000,000 used for development of other parts. The reconstruction committee of Mutiara Elementary School had done the same because the budget used to build a toilet, that was not included in SAF purpose. Whereas in Elementary School of Cipinang 01 rehabilitation committee spent the entire budget for the construction needs for two classrooms.

Third, the Goal and Output Achievement. The goal of SAF is completion of all classroom reconstruction. From this observation, we found that all of classroom reconstruction had been successfully completed 100% by all committee.

Fourth, the Time Scheduled in Finishing the Targeted Works. In Elementary School of Leuwibatu 01, The reconstruction committee only needed 55 days to complete the building. It was 5 days faster than they should (60 days). It almost the same in Elementary School of Cipinang 02 and Pagelaran 02. The time for the rehabilitation was 90 days according to the MoU. But the committee could complete the reconstruction in 84 days. So, there were only 6 days left. In Elementary School of Pagelaran 02 the time spent by the committee was week faster than they should (100 days). Whereas in Elementary School of Mutiara and Ciluar 02, the time for completion should be 100 days. But there was 30 days left. It would indicate bad planning for budget and quality.

Discussion

Effectiveness of Finance Policy Implementation

SAF is a budget prepared by the Ministry of Finance to be used by the regions in constructing damaged school facilities and infrastructure. This budget in its implementation and supervision is under the responsibility of MoEC. Because of this responsibility, the MoEC made a technical guideline every year. For 2018, the MoEC issued technical guidelines for SAF through the MoEC Regulation Number 8 of 2018. As shown in Figure 2, the overall process and important factors in every step are described.

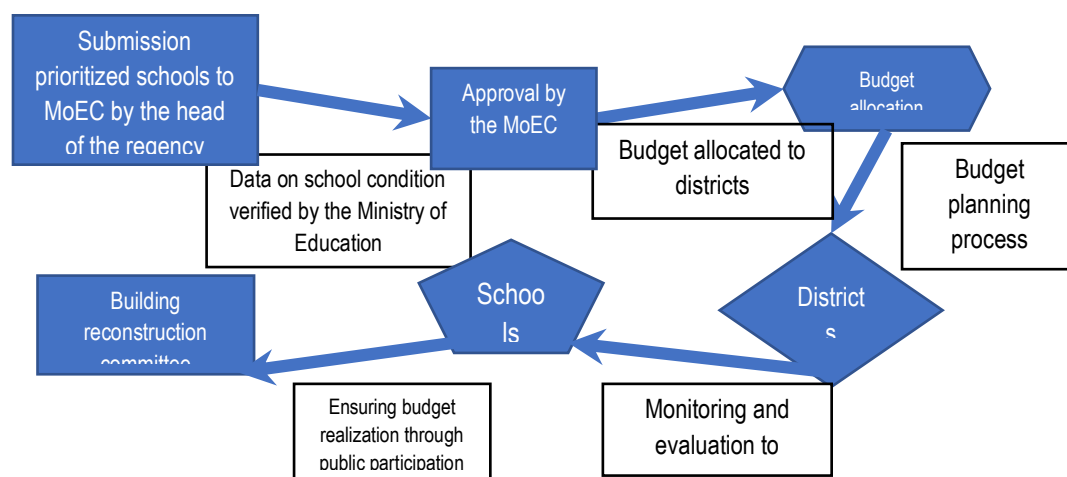


Figure 1. The overall Process and Important Factors in the SAF Use

The results from the observation on the five primary schools have shown that there were schools that were effective in implementing of SAF. There were others that were not effective. The most effective implementation in the context of participation and transparency has been at Elementary School of Leuwibatu 01, Ciluar 02, and Mutiara due to having more. The most problematic implementation has been at Elementary School of Cipinang 01 and Pagelaran 01 due to lack of public participation and transparency.

But in the context of accountability, all school except Cipinang 01 Elementary School, was problematic. They spent around IDR 3.000.000 to IDR 8.000.000 for other purpose. It indicated unaccountable way. It also indicated that accountability and transparency did not inline.

Budget Accountability in Analyzing the Effectiveness of Public Expenditure

There are three aspects in analyzing the effectiveness of public expenditure. First, the Allocation Function. The results from the observation on the five primary schools have shown that the SAF was not sufficient to cover all their broken classrooms. The effective implementation with regards to the allocation function has been at Elementary School of Cipinang 02, Elementary School of Ciluar 02, and Elementary School of Pagelaran 01. The most problematic implementation has been at Mutiara and Leuwibatu Elementary School as they needed more budget to cover other classroom repairs.

Another observation result was miss-allocation of the SAF. The BRC at Elementary School of Leuwibatu 01, Mutiara Elementary School, Public Elementary School of Pagelaran 01, and Elementary School of Ciluar 02 spent the SAF for things other than the plan. It was indeed a problematic implementation due to budget accountability. This also showed ineffective results.

Second, the Distribution Function. The results from the observation on the five primary schools showed that the SAF was not well-distributed. Two of the five schools were not eligible to receive the budget because they were not in severe damage as required for the SAF purpose. The distribution function was showed at Elementary School of Ciluar 02, Leuwibatu 01, and Mutiara due to severe damage for their classrooms as required to receive the SAF, while the most problematic implementation was at Elementary School of Cipinang 02 and Pagelaran 01 due to lightly damaged condition for their classrooms showing that they were not eligible to receive the SAF. Therefore, with regards to the distribution function in the budget allocation, the process in SAF for reconstructing the school building did not run well.

Third, the Stabilization Function. In implementing the policy for the use of SAF, it appeared that the stabilization function of the budget was not going well even though the technical guidelines were well regulated to have a social and economic impact since a number of residents protested because they were not given access to information and participation. The school only involved a part of the community. It means that the community engagement system was not well-implemented so that its positive effect on the social and economic conditions of the citizens could not be achieved optimally.

CONCLUSION AND RECOMMENDATION

Conclusion

From the effectiveness of financial policy implementation point of view, it could be concluded that the mechanism for implementing financial policies was not effective since the financial management did not follow the implementation mechanism stipulated in the technical guidelines for implementing the SAF. Effectiveness did not occur in several stages, namely in the selection process of SAF recipient schools, implementation of development, and monitoring and evaluation. Achievement of output showed that it was effective because classrooms built using the SAF had been completed. However, the quality of classroom buildings was likely to be lower than expected because the budget was not fully utilized appropriately in classrooms. Use of resources was less effective for both financial resources and human resources. The source of funds was not effective enough because of the miss-allocation and inadequacy of the budget. While resources were

not effectively used, community involvement was not maximally carried out. In addition, the duration of work was less effective since a number of schools used too little time to complete the construction process.

In the point of view accountability of SAF, it could be concluded that budget allocation function was not effective because of non-participatory budget planning and lack of transparency in budget management. The budget distribution function was less effective because two schools did not fulfil the criteria as recipients of the SAF. The stabilization function was not effective because there were still many complaints from communities regarding to the closure of information and the low level of community participation.

Recommendation

Several policy recommendations could be made to improve the management of this Special Allocation Fund in the years to come. The recommendations included improving data collection and eliminated the mechanism for using proposals. Data improvements could be effectively carried out because the MoEC had central education data. Although some parties doubt the validity of the data contained in this application, but the data could be improved by increasing the capacity of the inputting school operators.

The budget ceiling set by the MoEC should be more flexible to experience addition or reduction based on the needs of recipient schools. Determination of the budget ceiling before the existence of prospective schools should be eliminated. But there are still maximum limits and minimum budget limits that should be allocated.

The MoEC should more closely oversee the use of finances. In this case repairs should be done by providing a financial monitoring team coordinated with the Ministry of finance. The part-time report, in addition to containing the physical development must also include financial statements.

Community participation and information disclosure need to be guaranteed by the MoEC and the AEC by ensuring that there is an open selection process for SAF recipients, community involvement as a reconstruction committee and opening public complaints media.

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