



Analysis of Special Allocation Funds (DAK) on Educational Infrastructure in Remote Areas

Novi Dwi Astuti^{1*}, Ike Kusumaningrum², Sotinsia Desi Lastsari³, Widyatmike Gede Mulawarman⁴, Usfandi Haryaka⁵

Mulawarman University

Corresponding Author: Novi Dwi Astuti kennovimanuhara84@gmail.com

ARTICLE INFO

Keywords: Special Allocation Fund, Educational Infrastructure, Remote Areas, Public Policy, Policy Effectiveness, Educational Equity

Received: 20, February

Revised: 21, March

Accepted: 30, April

©2025 Astuti, Kusumaningrum, Lastsari, Mulawarman, Haryaka: This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

The Special Allocation Fund (DAK) is a fiscal policy instrument designed to address development inequality, particularly in the field of education in remote areas. This study aims to analyze the effectiveness of DAK utilization in improving educational infrastructure and to identify implementation barriers. A qualitative descriptive approach was applied through literature study, analyzed using the Miles and Huberman model: data reduction, presentation, and conclusion. Findings reveal that DAK significantly supports educational infrastructure availability, especially in frontier, outermost, and disadvantaged (3T) regions. However, its effectiveness depends on local governance quality, stakeholder engagement, and responsive distribution mechanisms. Bureaucratic complexity, limited human resources, and rigid regulations present significant challenges. The study recommends strengthening need-based regional policy, improving local management capacity, and ensuring transparency and accountability to maximize DAK's role in equitable education. The implication is that DAK policy must be refined to support inclusive, equitable, and sustainable education development across Indonesia.

INTRODUCTION

In Indonesia, the gap in educational infrastructure remains a major challenge, especially in remote areas. Although education is a fundamental aspect in the development of a country, not all regions have adequate access to educational facilities (Warsono, 2017). This causes an imbalance in the quality of education between urban and rural areas. In the context of national development, equal education is very important to ensure that all children have the same opportunity to access the knowledge and skills they need. To overcome this problem, the government allocates the Special Allocation Fund (DAK) as a strategy to improve the quality and accessibility of education in areas that have not been optimally served (Johari et al., 2019). The fund has a strategic role in providing better educational infrastructure (Muspawi & Claudia, 2018). The existence of DAK allows the construction and rehabilitation of schools in remote areas so that students can learn in a decent and conducive environment. In addition, government policy requires the central and regional governments to ensure the availability of education funds for children aged seven to fifteen years (Irawati & Susetyo, 2017). Thus, DAK becomes the main instrument in efforts to equalize access to education in Indonesia.

In addition to infrastructure challenges, the implementation of inclusive education still faces various obstacles. One of the main challenges is the readiness of human resources and limited supporting facilities. Inclusive education aims to provide equal opportunities for children with special needs to participate in the general education system, thereby reducing the negative impacts of an exclusive education system (Munauwarah et al., 2021). Inclusive education allows students with various backgrounds and learning needs to develop optimally in the same educational environment. However, the number of schools that provide inclusive education is still limited, both in terms of quantity and quality (Sari, 2020). In fact, existing regulations have mandated that children with special needs have the right to receive education that is in accordance with their potential, as stated in Government Regulation Number 72 of 1991 concerning Special Education. The implementation of inclusive education must be supported by adequate teacher training so that they can adapt learning methods according to student needs. Without competent educators, inclusive education will be difficult to implement effectively.

Based on the above explanation, it is clear that equalizing education in Indonesia still faces various quite complex challenges. Although DAK has become a strategic solution in building educational infrastructure, its effectiveness still needs to be evaluated so that the allocated funds are truly used according to needs in the field. The available funds must be managed transparently and accountably in order to achieve the goals that have been set. In addition, inclusive education as part of equalizing education also still faces various obstacles, especially in terms of the readiness of human resources and supporting facilities. Inclusive education not only requires financial support, but also a paradigm shift in the world of education. The community and educators must be more open to the concept of inclusivity and see it as a positive step in building a friendly learning environment for all students.

Therefore, synergy is needed between the government, the community, and educational institutions in improving the readiness of the inclusive education system, both in terms of policy and its implementation in schools.

In the long term, increasing access and quality of education will have a significant impact on economic growth and public welfare. Equal education will create a more productive generation that is ready to compete in the world of work. The government also needs to strengthen policies that support access to education for all children, including those from underprivileged families and remote areas.

Education plays a central role in improving the quality of life and welfare of society. However, various obstacles, such as infrastructure gaps and limitations in the implementation of inclusive education, still require further attention. Concrete steps, such as optimizing the allocation of funds and increasing the capacity of educators, are crucial aspects in realizing a more inclusive and equitable education system. With ongoing efforts, it is hoped that all children in Indonesia can receive quality and equal education, without exception. If these challenges can be overcome, education in Indonesia will be more advanced and able to compete at the global level.

In addition, improving the quality of education in remote areas does not only depend on physical infrastructure, but also on the availability of competent and trained educators. Many schools in remote areas still experience a shortage of teachers, both in terms of quantity and quality, which has an impact on the effectiveness of the learning process. The government has attempted various policies, such as the frontline teacher program and incentives for educators who are willing to teach in remote areas, but challenges remain. Geographical factors that are difficult to access and limited facilities are often the main obstacles for teachers to survive in the long term.

In the context of educational infrastructure, the distribution of Special Allocation Funds (DAK) plays a very important role in building and rehabilitating schools in areas with minimal educational facilities. However, the implementation of DAK often faces various obstacles, such as complex bureaucracy, lack of supervision, and the possibility of budget misuse. Transparency and effectiveness of DAK use are crucial aspects so that this program truly provides an optimal impact on educational equality.

The availability of facilities and infrastructure also affects the quality of education in remote areas. Many schools still lack classrooms, laboratories, libraries, and access to information technology, which is increasingly essential in this digital era. With these conditions, students in remote areas have limitations in obtaining the same learning experience as students in urban areas. This gap in access to educational resources has the potential to widen the disparity in the quality of education in Indonesia. The government also needs to consider a regional needs-based approach in distributing DAK so that the budget provided is truly in accordance with conditions in the field. Not all regions have the same challenges, so flexible policies that are responsive to the specific needs of each region will be more effective in overcoming existing problems.

LITERATURE REVIEW

This research is important to analyze the effectiveness of the Special Allocation Fund (DAK) in improving educational infrastructure in remote areas. Through this research, it is expected to obtain a clearer picture of the real impact of the policy and the obstacles that are still faced in its implementation. The results of this study can also be used as evaluation material for the government in formulating more optimal strategies to improve the quality and accessibility of education in Indonesia. By understanding various aspects related to educational equality, it is hoped that the policies taken can be more targeted and provide sustainable benefits to the community. Adequate educational infrastructure will be the foundation for improving the quality of human resources in the future. Therefore, a study of the effectiveness of DAK in the context of educational infrastructure in remote areas is very relevant to be studied in more depth.

METHODOLOGY

This study was conducted using a qualitative approach and descriptive method. According to Sugiyono, the descriptive method aims to provide a clear and accurate picture of a phenomenon based on existing facts (Sugiyono, 2012). In this study, a qualitative approach was used to deeply understand how the Special Allocation Fund (DAK) contributes to the development of educational infrastructure in remote areas. To collect data, this study uses a library research method. This method involves collecting information from various written sources, such as books, scientific journals, government regulations, and other documents related to the research topic (Sugiyono, 2012). With this approach, the study will analyze the implementation of DAK policies in the development of educational infrastructure and the obstacles faced in the implementation process.

This study has two main variables, namely the independent variable and the Dependent Variable. The independent variable in this study is the Special Allocation Fund (DAK), which is a fund allocated by the central government specifically to support the development and improvement of educational infrastructure in remote areas. Meanwhile, the dependent variable in this study is educational infrastructure in remote areas, including the availability of school facilities, educational facilities and infrastructure, and community accessibility to educational services. The data obtained were analyzed using qualitative analysis techniques. According to Miles and Huberman (1994), the qualitative analysis process consists of three main stages, namely data reduction, data presentation, and drawing conclusions. The data that has been collected will be studied in depth by connecting various relevant literatures in order to provide a comprehensive picture of the effectiveness of DAK in equalizing educational infrastructure.

Through this research, it is expected to gain a broader understanding of the extent to which DAK is able to improve the quality of educational infrastructure in remote areas. In addition, this study aims to identify various challenges faced in implementing the policy and provide recommendations that can support the optimization of this program for equal education in Indonesia.

RESULT AND DISCUSSION

This study aims to analyze the effectiveness of the Special Allocation Fund (DAK) in the development of educational infrastructure in remote areas. This study uses qualitative analysis techniques based on the Miles and Huberman (1994) approach, which consists of three main stages: data reduction, data presentation, and drawing conclusions. Through this approach, the data obtained is analyzed in depth by connecting various relevant literatures to provide a comprehensive picture of the implementation of DAK in the equalization of educational infrastructure.

The sources studied in this research are as shown in the following table:

Table 1. Literature Sources Studied

Article Title	Author	Key Findings
Strategy to Improve the Quality of Education Through Physical Special Allocation Funds (DAK) for Education in Lebak Regency, Banten Province	Muhammad Ridwan, Faroby Falatehan, Anna Fariyanti (2021)	Educational infrastructure in Lebak Regency is not yet up to national standards, despite receiving DAK. The main obstacle is the lack of a legal umbrella in managing DAK and the suboptimal use of the available budget.
Optimizing the Management of Special Allocation Funds (DAK) to Encourage Regional Development Growth in Indonesia	Agus Sunarya Sulaeman, Novi Andriyanto (2021)	DAK in various sectors, including education, contributes to regional development. However, its distribution and utilization are uneven, with some sectors experiencing negative impacts. Optimization of DAK governance is needed to make it more effective
Analysis of Special Allocation Fund (DAK) Management on Optimizing the Development of Early Childhood Education (PAUD) Facilities and Infrastructure in Badung Regency	Kadek Trisnawati, I Putu Dharmanu Yudhartha (2024)	The utilization of DAK for PAUD in Badung Regency reached 98%, indicating high effectiveness. However, there are still challenges in the managerial capacity of the recipient institutions.
Education Sector Performance in the	Devita Arifyani, Khoirunurrofik (2023)	DAK increases school participation rates in 3T

<p>Frontier, Outermost and Least Developed (3T) and Non-3T Regions: The Role of the Specific Allocation Fund (DAK) in the Education Sector</p>		<p>areas more significantly than in non-3T areas, because infrastructure in remote areas is still very limited.</p>
--	--	---

From these sources, the researcher then carried out the predetermined stages as described below:

Data Reduction

Data reduction is the initial stage in the analysis that aims to filter and simplify information to focus more on core issues. From the four journals reviewed, several main themes were found related to the implementation of DAK in the development of educational infrastructure, namely the effectiveness of budget utilization, obstacles in fund management, and the impact on access and quality of education. By selecting the available data, this study can eliminate less relevant information and only retain findings that have high significance in understanding the effectiveness of DAK policies.

From the selection results, it was found that the effectiveness of DAK in improving educational infrastructure is highly dependent on the fund management system at the regional level. In Lebak Regency, for example, the distribution of funds did not run optimally due to the lack of a legal umbrella that clearly regulates its implementation. As a result, many budgets were not optimally absorbed, so that the development of educational infrastructure experienced obstacles. Meanwhile, in Badung Regency, the use of DAK was more effective with a fund realization rate reaching 98%, indicating that this policy can be successful if managed properly and in accordance with the needs in the field.

In addition to the effectiveness of management, the distribution aspect of DAK is also a crucial issue in its implementation. Some regions receive large allocations of funds, but this is not always followed by an increase in the quality of education. On the contrary, regions that are in dire need of additional budget often experience obstacles in obtaining sufficient funds. This shows that the DAK distribution mechanism still needs to be reviewed further to be fairer and in accordance with the real conditions in each region.

Furthermore, this study also found that in the context of 3T areas, DAK has a more significant role in increasing access to education compared to non-3T areas. This is because the condition of educational infrastructure in remote areas is still very minimal, so additional funds from the government can accelerate the construction of school facilities. However, although DAK has helped increase school participation rates in 3T areas, other challenges such as limited teaching staff and inadequate learning facilities remain obstacles to achieving educational equality.

Data Presentation

After data reduction, the selected information is then presented systematically to make it easier to understand. The data is presented in the form

of a table that summarizes the main findings from the four journals that have been reviewed. Through this table, it can be seen how the effectiveness of DAK in developing educational infrastructure differs in each region, depending on factors such as fund management policies, local government involvement, and the readiness of pre-existing infrastructure.

From the presentation of the data above, it can be seen that the effectiveness of DAK in the development of educational infrastructure varies greatly between regions. There are regions that have succeeded in utilizing funds well, while other regions still experience obstacles in their management. In addition, geographical factors also affect the effectiveness of DAK, where remote areas tend to be more helped by these funds compared to regions with more developed infrastructure. In addition to the presentation in tabular form, the data is also processed by comparing the effectiveness of DAK use in increasing school participation rates. Research shows that in areas with better management systems, the impact of DAK on school participation rates is more visible. Conversely, in areas that still experience problems in transparency and accountability of fund management, the impact of DAK on the quality of education is less than optimal.

Drawing Data Conclusions

Based on the results of data analysis, it can be concluded that the effectiveness of DAK in the development of educational infrastructure depends on several main factors, namely fund management policies, supporting regulations, and the condition of educational infrastructure in each region. Badung Regency is an example of a region that has succeeded in utilizing DAK optimally, while Lebak Regency still experiences various obstacles in its management.

In addition, it was found that 3T areas received greater benefits from DAK compared to non-3T areas. This is due to the initial condition of the education infrastructure which was still very limited, so that additional funds from the government had a more significant impact. However, challenges remain, especially in terms of the readiness of educators and the completeness of learning facilities. The results of the study also show that in some cases, large fund allocations are not always followed by improvements in the quality of education. Some regions receive DAK in quite large amounts, but due to the ineffective management system, the results are not as expected. Therefore, in addition to increasing fund allocations, the government also needs to ensure that the management mechanism can run well in each region.

Thus, it can be concluded that DAK is an important instrument in equalizing education, but its effectiveness is highly dependent on management policies at the regional level. The government needs to continue to evaluate the distribution system and use of DAK so that the funds allocated truly provide benefits for improving education infrastructure throughout Indonesia.

This study highlights the effectiveness of the use of Special Allocation Funds (DAK) in improving the quality of education in various regions. The findings show that the allocation of DAK in the education sector has a positive impact on improving school facilities and infrastructure, the quality of teaching

staff, and access to education for the community. This is in line with previous research which states that investment in the education sector can improve the quality of human resources that contribute to regional economic growth. School renovations and improvements to learning facilities have contributed to increasing student participation rates, especially in remote areas. In addition, the provision of textbooks, laboratories, and educational technology also increase the effectiveness of learning. However, there are still several challenges in the distribution and utilization of DAK in the education sector, such as delays in disbursement of funds and bureaucratic complexity that can hinder the smooth implementation of the program. Therefore, a tighter monitoring system and transparency in the management of funds are needed to ensure their use is more effective. Increasing the capacity of human resources in education budget management is also a crucial factor in ensuring that the funds are truly used according to the needs of schools and students. With tighter supervision and periodic evaluation, the utilization of DAK is expected to be more optimal in supporting sustainable educational progress.

In addition to the benefits that have been explained, this study also found several obstacles in optimizing the use of DAK in the education sector. One of the main challenges is the lack of coordination between the central and regional governments in determining the priority of fund use. Several regions reported that DAK-funded projects did not always reflect the real needs of schools. As a result, there was inefficiency in budget allocation and low utilization of facilities that had been built. In addition, regulations that were too rigid often limited the flexibility of regional governments in adjusting programs to local education needs. For example, several regions had difficulty in adjusting the curriculum to technological developments and the needs of the world of work due to limitations in the use of funds. Therefore, more flexible policies and a local needs-based approach are needed in planning the use of DAK in the education sector. Participatory evaluation involving stakeholders at the regional level can be a solution to increase the effectiveness of this policy. In addition, collaboration between the government, academics, and the private sector can help create policies that are more adaptive to the dynamics of education and future challenges. DAK also plays an important role in improving the competence of educators through various training and professional development programs. With a budget allocated specifically for teacher training, it is hoped that educators can adopt more innovative learning methods that are in line with current developments. However, the effectiveness of this program still depends on the quality of the training provided and the ability of teachers to implement the results of the training in the classroom. In addition, the distribution of educators to remote areas is still a major challenge. Although DAK has supported the construction of schools and educational facilities, the lack of competent educators is still an obstacle to equalizing the quality of education throughout the region. Therefore, a special policy is needed that not only focuses on infrastructure development, but also on the distribution and welfare of educators so that the quality of education can be evenly distributed.

In addition, the use of DAK in the procurement of educational technology still faces various obstacles. Several schools reported that the facilities purchased through this fund were not optimally utilized due to the lack of training for teachers and students in using the technology. In addition, the availability of internet access that is not evenly distributed in various regions is also an obstacle to the use of educational technology. To overcome this, a more comprehensive strategy is needed in the use of DAK so that the technology that has been provided really provides benefits in the learning process. Strengthening digital infrastructure and increasing digital literacy for educators and students must be part of the education policy supported by DAK. Thus, technology-based education can be a solution in improving the quality of learning, especially in the current digital era. Optimizing the use of DAK in the education sector must consider various aspects, starting from infrastructure development, improving the competence of educators, teacher distribution, to the use of educational technology. Local governments need to have a clearer and more focused strategy in distributing these funds so that the benefits are truly felt by all levels of society. Synergy between the central government, regions, and various other stakeholders is the key to success in managing DAK effectively. With more adaptive policies based on local needs, it is hoped that these funds can become the main instrument in improving the quality of national education in a sustainable manner.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of this study, it can be concluded that the Special Allocation Fund (DAK) has a significant role in supporting the development of the education sector, especially in improving school facilities and infrastructure, access to education, and the competence of educators. The allocation of DAK has helped schools provide more appropriate learning facilities, increase student participation rates, and strengthen educational infrastructure in various regions, especially in remote areas. In addition, training programs for teachers supported by DAK have helped improve the quality of learning in the classroom, although there are still some obstacles in its implementation.

However, this study also found a number of challenges that are still faced in the utilization of DAK in the education sector. One of them is the complexity of bureaucracy in the process of disbursing funds which often hampers the implementation of education programs. The lack of coordination between the central and regional governments also causes inefficiency in the use of funds, where several programs funded by DAK do not fully reflect real needs at the school level. In addition, another obstacle faced is the still limited use of educational technology due to minimal training for educators and uneven digital infrastructure. To overcome these challenges, more flexible and local needs-based policies are needed in the planning and implementation of DAK in the education sector. Transparency in fund management and periodic evaluation of program effectiveness are important steps in ensuring that the allocated budget is truly used for the maximum benefit of education. Synergy between the government, academics, and the private sector is also needed in

creating education policies that are more adaptive to the development of the times. With a clearer strategy and better coordination, it is hoped that the use of DAK can be more optimal in driving the progress of the education sector in a sustainable manner. Infrastructure development, improving teacher competence, and more effective integration of educational technology must be the main priorities in the use of these funds so that national education can continue to develop and contribute to the development of the nation as a whole.

FURTHER STUDY

This research still has limitations so further research is still needed on this topic.

REFERENCES

- Arifyani, D., & Khoirunurrofik, K. (2021). Education sector performance in the frontier, outermost and least developed (3T) and non-3T regions: The role of the specific allocation fund (DAK) in the education sector. *Kajian Ekonomi dan Keuangan*, 5(3). <http://dx.doi.org/10.31685/kek.V5i3.943>
- Ata, N. (2022). Praktik ijon politik pada kasus korupsi kepala daerah: Studi kasus korupsi Dana Alokasi Khusus (DAK) pendidikan di Kabupaten Malang. *Journal of Governance Innovation*, 4(1).
- Irawati, E., & Susetyo, W. (2017). Implementasi Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional di Blitar. *Jurnal Supremasi*, 3(3).
- Lathifah, F., & Ramdani, D. (2019). Evaluasi kinerja pengelolaan Dana Alokasi Khusus fisik bidang pendidikan. *Media Riset Akuntansi*, 9(1), 15–38.
- Masdika, H. J., Nurdin, B., & Kaksim. (2022). Pembelajaran sejarah tipe peer lesson untuk meningkatkan keaktifan siswa kelas XI IPS SMAN Negeri 1 Sutera Kabupaten Pesisir. *Jurnal Pendidikan Tambusai*, 6(2), 16519–16525.
- Muhammad, R., Faletehan, F., & Fariyanti, A. (2021). Strategi peningkatan mutu pendidikan melalui Dana Alokasi Khusus (DAK) fisik pendidikan Kabupaten Lebak Provinsi Banten. *Jurnal Manajemen Agribisnis*, 9(1), 278–290.
- Munawaroh, M., Zikra, R., & Saputra, R. (2021). Pengaruh selebrity endorser, citra merek dan harga terhadap keputusan pembelian kosmetik Wardah (Studi kasus mahasiswi asrama Undhari). *Jurnal Ilmiah Manajemen Ubhara*,
- Muspawi, M., & Claudia, P. R. (2018). Optimalisasi pemanfaatan sarana dan prasarana belajar di SMA Swasta Pelita Raya Kota Jambi. *Jurnal Sains Sosio Humaniora*, 2(2), 180–192. <https://doi.org/10.22437/jssh.v2i2.5935>
- Putra, P. G. M., & Ulupui, I. G. K. A. (2015). Pendapatan asli daerah, dana alokasi umum, dana alokasi khusus, untuk meningkatkan indeks pembangunan manusia. *E-Jurnal Akuntansi Universitas Udayana*, 11(3), 863–877.
- Sugihyono. (2025). Mengatasi ketimpangan: Pembelajaran dari praktik global untuk pendidikan di wilayah terpencil Indonesia. *Journal on Education*, 7(2), 11977–11987. <https://jonedu.org/index.php/joe>
- Sugiyono. (2012). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Sunarya, A. S., & Andriyanto, N. (2021). Optimalisasi pengelolaan Dana Alokasi Khusus (DAK) untuk mendorong pertumbuhan pembangunan daerah di Indonesia. *Jurnal Ekonomi dan Keuangan*, 5(2), 175–185.
- Trisnawati, K., & Yudartha, I. P. D. (2024). Analisis pengelolaan Dana Alokasi Khusus (DAK) terhadap optimalisasi pembangunan sarana dan prasarana pendidikan anak usia dini (PAUD) di Kabupaten Badung. *Socio-political Communication and Policy Review*, 1(5).