



Obstaciling Factors for Distribution of DAK Fisik in the Districts of East Lampung Districts, Central Lampung Districts And Metro City, 2020 – 2021

Royhul Akbar¹, Subandi²

¹Metro Treasury Service Office, Directorate General of Treasury, Ministry of Finance, Indonesia

²International Human Resource Management, Queen Mary University of London; England

Email: royhul.akbar@kemenkeu.go.id

Abstract: DAK Fisik is a source of funds provided by the Central Government to support Regional Government Development. In 2021 in 3 Sub Regional/Local Governments within the scope of the Metro KPPN payment area, there are still obstacles to the distribution of DAK Fisik where in the 3 Regions the average Realization and Absorption for DAK Fisik is only 81.91% in 2020 and 92.93% of the available ceiling in 2021. The biggest obstacle in distribution in the period 2020 and 2021 is the COVID-19 pandemic condition which limits the space for the implementation of distribution activities and the procurement process for goods and services that are required to use e-procurement but the goods needed in the E-Procurement application are not yet available.

Keywords: DAK Fisik; Obstaciling factors; DAK Fisik Realization; Central Lampung Districts; East Lampung Districts; Metro City

Article History:

Received on 30 Mar 2022

Revised on 18 May 2022

Accepted on 15 Jun 2022

Doi: 10.37479

Indexing:

Google Scholar; Asean

Citation

Index; Copernicus; SINTA

5 (Science And

Technology Index)

The journal allows the authors to hold the copyright without restrictions and allow the authors to retain publishing rights without restrictions. international license.

Copyright © 2022 Author | This open access article is distributed under a Creative Commons Attribution (CC-BY) 4.0 International License

INTRODUCTION

Article 18 of the 1945 Constitution, Article 18a and Article 18b mandate the implementation of regional autonomy in Indonesia. The implementation of regional autonomy aims to increase the independence of regional governments (Pemda) so that dependence on the central government can be reduced gradually, to meet the needs of local governments and reduce the fiscal gap between the Government and Local Governments and between Local Governments, the Indonesian Government allocates balancing funds consisting of Revenue Sharing Funds (DBH), General Allocation Funds (DAU), and Special Allocation Funds (DAK). (Wulan Sari & Halim, 2017)

Physical Special Allocation Funds (DAK Fisik) are funds allocated to the State Revenue and Expenditure Budget (APBN) to regions with the aim of helping fund special physical activities which are regional affairs and in accordance with national priorities. (Dana Alokasi Khusus Fisik, 2021) Meanwhile, Village Funds have the meaning of funds allocated in the APBN which are intended for villages which are transferred through the Districts/Municipal Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development, and community empowerment. (Dana Desa, 2022)

In practice, the Ministry of Finance regulates how the DAK Fisik is planned, managed, used, administered and accounted for (MENTERI KEUANGAN REPUBUK INDONESIA, n.d.). How is the DAK Fisik planned by the Regional Government in consultation with the Ministry of Finance, in this case the Directorate of Fiscal Balance then stipulated in Undang Undang APBN, lowered into a Budget Implementation List (DIPA) which is submitted to the

vertical unit of the Ministry of Finance in the Regions, This is done at KPPN as the Proxy of Budget Users for Transfer Funds to the Regions consisting of DAK Fisik, Village Funds and School Operational Assistance or Education Operational Assistance, then based on the DIPA, the Regional Government proposes disbursement or distribution of DAK Fisik to finance activities that have been planned in beginning.

The State Treasury and Service Office (KPPN) holding the power of the state general treasurer to channel funds from the state treasury to several work units under other ministries/institutions or under the ministry of finance itself. Structurally, KPPN works under the Directorate General of Treasury, Ministry of Finance, but is directly responsible to the Head of the regional office (Kanwil DJPb) in every Province. In general, the task of KPPN is very important, because it is responsible for being the deputy general treasurer in distributing and charging any costs that are in the State Revenue and Expenditure Budget. (Kantor Pelayanan Perbendaharaan Negara, 2021)

KPPN Metro handles 3 Level 2 Regions (Kabupaten/Kotamadya) related to Central to Regional transfer funds, namely Metro City, East Lampung Districts and Central Lampung Districts in 2020 to 2021 in general there are 2 transfer funds handled by KPPN Metro namely DAK and Village Funds, In 2022 there will be an increase in the number of transfer funds handled in line with the assignment of School and Education Operational Assistance (BOS and BOP) to KPPN Metro, From 2020 to 2021, there are ups and downs in the percentage of DAK Fisik absorption at KPPN Metro from the 3 districts above.

Metro City

Metro City is a city in the province of Lampung, Indonesia. It is about 52 km from Bandar Lampung City, the capital city of Lampung province,[5] and is the second largest city in Lampung province. Metro City is included in the list of 10 cities in Indonesia with the 9th lowest cost of living in Indonesia and second in Sumatra Island based on the 2017 BPS Survey.

Central Lampung Regency

Central Lampung Regency is a district located in Lampung province with the district capital located in Gunung Sugih sub-district. This district has an area of 4,789.82 km² and a population of 1,391,683 people (2021). Central Lampung is one of the landlocked districts in Lampung province, and this district is located about 57.85 kilometers from Bandar Lampung City.

This district was formerly the second largest district in Lampung until the issuance of Law No. 12 of 1999 which divided this district into several other areas so that the area became smaller. Central Lampung Regency formerly included Central Lampung Regency, East Lampung Regency, and Metro City. Prior to 1999, the capital city of Central Lampung was located in Metro which was expanded to become its own autonomous city. After 1999 the center of government of Central Lampung was moved to Gunung Sugih.

East Lampung Regency

East Lampung Regency or often abbreviated as LAMTIM is one of the districts located in the province of Lampung, Indonesia. The capital of this district is in the district of Bandar Srihawono. East Lampung Regency has an area of 5,325.03 km² and a population of 1,101,977 people (2021). This district has the motto "Bumei Tuwah Bepadan". Previously, East Lampung district was part of Central Lampung Regency.

Regional Original Revenue

Several articles also hinted at the importance of the DAK Fisik in development in an area, in one article saying that the Regional Original Revenue (PAD), the General Allocation Fund (DAU) and the DAK Fisik played a positive and significant role in increasing human development in North Sumatra from 2016 – 2018 (Perbendaharaan et al., 2021) in another article it is said that during the pandemic in 2021, the amount of funds channeled through the DAK Fisik can help people who take part in the DAK Fisik development through labor-intensive programs amidst the economic downturn due to the pandemic. (Penyaluran DAK Fisik, 2021)

From the understanding and importance of DAK Fisik according to the opinion of the previous author, the author would like to specialize in the discussion of, How is Distribution, Barriers to Distribution and interesting findings on the distribution of DAK Fisik in 3 Regencies Cities within the KPPN Metro Pay Area, there have been many articles discussing DAK Fisik in various literatures, various problems have been raised from this theme, in the East Kalimantan Tribune newspaper, the Governor of East Kalimantan, Mr. Irianto ordered that DAK Fisik be distributed immediately, then OPD in East Kalimantan to be able to overcome various problems. the obstacles that hinder the distribution (Utara & Tim Humas, n.d.) then in another article stated that DAK Fisik itself focuses on achieving minimum service standards and basic service gaps in an area, on basic education services one article states that DAK Fisik plays an important role in the construction of basic education facilities, namely Junior High Schools (SMP) in Lebak Districts, Banten Province. (Pambudi, 2021).

For the distribution of DAK Fisik, there are still some obstacles, these obstacles are stated in writing in the mass media and scientific writings. Among other things, the performance of the Regional Government in using the

DAK Fisik allocation for the last 5 years has never been successful up to 100 percent, said the Head of the Regional DJPb of Central Java Province, absorption is in the range of 90 percent of the allocation and for 5 years it cannot reach 100 percent, a classic obstacle that What is being faced is the delay in the procurement of goods and services due to delays in operational instructions from the respective ministry agencies (Pengelolaan DAK Fisik Masih Hadapi Masalah Klasik - ANTARA Jateng, 2021), Fear regarding the distribution of DAK Fisik being misused is one of the factors that hinders the smooth distribution of DAK Fisik. The Education and Culture Office of Batang Districts, Central Java Province has also collaborated with the Batang District Attorney's Office to conduct legal education and even provide input to parties involved in the distribution of DAK Fisik in the work unit. (Antisipasi Penyimpangan DAK, Dindikbud Batang Gandeng Kejari - ANTARA Jateng, 2022.) A two-edged knife that can anticipate fraud in the Implementation of DAK Fisik Distribution but also hampers the speed of DAK Fisik distribution must be considered by decision makers in the work unit that will collaborate with this law enforcement agency. What is prioritized is the speed of distribution so that the beneficiaries can get the benefits as soon as possible, or caution which results in the slow distribution of DAK Fisik.

Based on the description above, the author is interested in raising the theme and discussing what factors have been an obstacle to the distribution of DAK Fisik in the 3 Regional Governments partnering with KPPN Metro, namely Metro City, Central Lampung Districts and East Lampung Districts in the 2020 and 2021 distribution periods.

METHODOLOGY

The research methodology used in this paper uses a qualitative approach or better known as the Qualitative Narrative methodology of a case study (Qualitative Case Study). draw data on the Distribution and Realization of DAK Fisik in 2020 and 2021, then based on the results of the data processing, conclusions will be drawn which data need to be studied for later confirmation to the Regional Government of Metro City, Central Lampung Districts and East Lampung Districts.

Confirmation activities will be carried out in written or verbal form, written confirmation activities are carried out by sending an official letter from KPPN Metro to the relevant Regional Government in the hope that there will be a reciprocal correspondence between KPPN Metro and the Regional Government so that problem data can be presented based on answers from the each Government's reply letter. If needed, in-depth interview activities will be carried out on people who are considered to be able to answer complex questions asked, the in-depth interview process is carried out either in person or by telephone.

RESULTS

Based on the observation of data from the Online Monitoring application for the State Treasury and Budget System (OMSPAN) using the Metro State Treasury Service Office (KPPN) users, data on the DAK Fisik Budget Ceiling data and data on the realization and distribution of DAK Fisik (in the form of combining Regular DAK Fisik and DAK Fisik) were obtained. Assignments from 2020 – 2021 as follows:

Tabel 1. DAK Fisik Realization of Metro City, 2020 – 2021 (In Rupiah)

| Year | DAK Fisik Metro City | Realization of DAK Fisik Metro City | Percentage of Realization of DAK Fisik Metro City Per Year |
|------|----------------------|-------------------------------------|--|
| 2020 | 61.865.507.000 | 55.657.994.591 | 90% |
| 2021 | 44.773.106.000 | 36.924.967.500 | 82% |

(Online Monitoring SPAN Metro City, summary 2020-2021 listed)

Tabel 2. DAK Fisik Realization of Central Lampung Districtc, 2020 – 2021 (In Rupiah)

| Year | DAK Fisik Central Lampung Districts | Realization of DAK Fisik Central Lampung Districts | Percentage of Realization of DAK Fisik Central Lampung Districts Per Year |
|------|-------------------------------------|--|---|
| 2020 | 62.777.496.000 | 59.050.683.193 | 94% |
| 2021 | 96.196.483.000 | 92.492.306.802 | 96% |

(Online Monitoring SPAN Central Lampung Districts, summary 2020-2021 listed)

Tabel 3. DAK Fisik Realization of East Lampung Districts, 2020 – 2021 (In Rupiah)

| Year | DAK Fisik East Lampung Districts | Realization of DAK Fisik East Lampung Districts | Percentage of Realization of DAK Fisik East Lampung Districts |
|------|----------------------------------|---|---|
| 2020 | 100.722.501.000 | 69.877.794.425 | 69% |
| 2021 | 115.701.121.000 | 109.108.192.521 | 94% |

(Online Monitoring SPAN East Lampung Districts, summary 2020-2021 listed)

From tables 1, 2 and 3 above, during the last 2 years the distribution of DAK Fisik in 3 Regencies and Cities that are partners with KPPN Metro, there are still realizations whose value is below 85% of the total ceiling provided. In Metro City the Realization of DAK Fisik Distribution is below 85 percent in 2021, in Central Lampung Districts is relatively better, where there is no DAK Fisik distribution below 85%, if you look at the trend for the 2 years, the realization of DAK Fisik is increasing This means that the realization of the distribution of DAK Fisik in Central Lampung Districts is getting better every year.

Compared to the two cities/districts above, East Lampung Districts, which according to the author is still stuck in the distribution of its DAK Fisik, at the beginning of the COVID-19 pandemic, namely in 2020, East Lampung Districts experienced an extraordinary channel failure condition which reached 31% or only 69% of the available ceiling was successfully distributed in 2020. Even though in 2021 the achievement of the distribution of DAK Fisik in East Lampung Districts reached 94%, or an increasing trend of 25% compared to 2020.

If it is assumed by a simple example, if the Regional Government holds funds or money of 20 thousand Rupiah which is controlled and has been planned to be used, only 17 thousand rupiah will be spent, and 3 thousand rupiah must be returned to the state treasury or unused at the end of the year. years, while this amount of 3 thousand rupiahs has also been planned to be spent and may hinder other regions that actually need the money for the welfare of their people (in the case of undisbursed funds only 15% of the total funds), especially if the undisbursed funds reach 69% or 82% as the data above.

It may seem small, but if the number reaches tens of billions, as the data presented in the table above shows, with this delay in distribution, the people who should receive the benefits will not receive the benefits, for example the purchase of fertilizers or agricultural seeds, or new medical equipment so as to support service delivery activities to the community.

DISCUSSION

Case on 2020

The delay in the distribution or cancellation of the distribution of DAK Fisik is basically caused by 2 important things, namely delays caused by the negligence of the Regional Apparatus Organization (OPD) in charge of realizing the DAK Fisik or Force Majour events which are usually natural disasters or other things outside the will of the OPD, Actually, there are several letters or regulations from the Ministry of Finance that support and limit the distribution of DAK Fisik in 2020 when the COVID-19 pandemic began, including in early 2020 coinciding with the determination of the status of the COVID-19 pandemic, issuing regulations related to Relaxation of disbursements in 3 sub-sectors in Health DAK, not long after the letter re-issued the rules for restricting the procurement of goods and services, namely S-247/MK.07/2020 which stopped the activities of the DAK Fisik for activities that had not submitted a contract at all in the first quarter of 2020 due to the impact of the expenditure incurred. extraordinary at the beginning of the handling of the COVID-19 Pandemic.

Then, in mid-July 2020, there was another rule regarding granting an extension of the deadline for receiving the required documents for the distribution of DAK Fisik Phase I in 2020 outside of the Education and Health sector, continuing to the third quarter of 2020, issuing a Regulation of the Minister of Finance concerning the management of the Special Allocation Fund reserves that can be used. For regional governments that are part of the 2020 transfer budget to regions, this DAK Fisik reserve is useful for supporting national development targets and accelerating national economic recovery due to the impact of the COVID-19 pandemic.

DAK Fisik distribution is divided into 2, namely gradual distribution and simultaneous distribution (for DAK Fisik up to a value of 1 billion Rupiah) In general, the Government has facilitated the distribution and simplification/convenience as well as the channel requirements documents in the distribution stages of DAK Fisik and DAK Fisik reserves. The rules for distribution at once to the DAK Fisik in the Health and Education sector can be inputted until August 31, 2020, accompanied by supporting documents.

The convenience in the distribution process of DAK Fisik and DAK Fisik Reserves in 2020 provided by the central government seems to have been maximally able to minimize the obstacles that occur in the distribution of DAK Fisik to Regional Governments, Constraints in the distribution of DAK Fisik and DAK Fisik reserves in 2020 are caused by the lack of time given for completion or fulfillment of requirements. In the Metro City Government, there was a channel failure in the housing and settlement sector, Minister of Finance Regulation Number 76/PMK.7/2020 was issued right in mid-2020, mid-July to be exact, resulting in the unpreparedness of the BRS

recipient candidates in preparing matching funds as a requirement. provided by the Ministry of Public Works, coupled with difficult economic conditions.

2020 is also the peak of the Covid-19 pandemic which has resulted in monitoring and evaluation of district/city local governments regarding the distribution of this DAK Fisik which is usually held routinely and cannot be done directly or face to face, only using existing communication and social media facilities. . This was done due to restrictions on meetings either at the office or at the location of the direct implementation or other conditions such as examining employees who carry out work from home duties, all of which aim to reduce the number of Covid-19 spreads in 2020.

East Lampung became the local government with the smallest total realization, which was 65.04% compared to other local governments, this was due to the failure of channeling several fields to the next stage, including the drinking water sector; Road Field; Market Sector; Tourism and Agriculture Sector. With the failure of the distribution of these fields, it contributed greatly to the small realization value obtained by the East Lampung Regional Government. In accordance with the explanation above, there is an amount of Rp. 30,686,467,375, - in the east Lampung district that cannot be distributed, based on data on the SPAN Online Monitoring application, the following are the 10 fields that do not channel the largest DAK Fisik in East Lampung 2020, which is:

Tabel 4. Total Budged of DAK Fisik of East Lampung Districts

| No | Fund Type | Field | Sub - Field | Budged (Rp.) |
|----|------------------------|----------------------------|---|----------------|
| 1 | DAK Fisik (Reg) | Education | Sekolah Dasar (SD) | 11.580.352.000 |
| 2 | DAK Fisik (Reg) | Education | Sekolah Menengah Pertama (SMP) | 7.229.752.000 |
| 3 | DAK Fisik (Reg) | Education | Sanggar Kegiatan Belajar (SKB) | 280.955.000 |
| 4 | DAK Fisik (Reg) | Health and Family Planning | Pelayanan Dasar | 13.035.352.000 |
| 5 | DAK Fisik (Reg) | Health and Family Planning | Pelayanan Rujukan | 9.452.444.000 |
| 6 | DAK Fisik (Reg) | Health and Family Planning | Pelayanan Kefarmasian | 3.141.450.000 |
| 7 | DAK Fisik (Reg) | Health and Family Planning | Keluarga Berencana | 1.101.100.000 |
| 8 | DAK Fisik (Reg) | Drinking Water | Air Minum Reguler | 2.397.880.000 |
| 9 | DAK Fisik (Reg) | Road | Jalan (Reguler) | 32.574.130.000 |
| 10 | DAK Fisik (Reg) | Social | Sosial | 98.626.000 |
| 11 | DAK Fisik (Reg) | Housing | Housing and Settlements (Reguler) | 2.467.500.000 |
| 12 | DAK Fisik (Assignment) | Health | Stunting Decrease (Family Planning) | 42.500.000 |
| 13 | DAK Fisik (Assignment) | Health | Improved Disease Prevention and Control | 2.099.276.000 |
| 14 | DAK Fisik (Assignment) | Health | Strengthening of Stunting Interventions | 790.499.000 |
| 15 | DAK Fisik (Assignment) | Irigation | Irigation | 766.120.000 |
| 16 | DAK Fisik (Assignment) | Traditional Market | Traditional Market | 500.000.000 |
| 17 | DAK Fisik (Assignment) | Tourism | Tourism | 1.647.908.000 |
| 18 | DAK Fisik (Assignment) | Agriculture | Agriculture | 1.029.500.000 |
| 19 | DAK Fisik (Assignment) | Drinking Water - Reserve | Drinking Water (Assignment) | 6.129.561.000 |
| 20 | DAK Fisik (Assignment) | Sanitation | Sanitation (Assignment) | 3.150.000.000 |
| 21 | DAK Fisik (Assignment) | Agricultural | Agricultural | 1.050.000.000 |
| 22 | DAK Fisik (Assignment) | Marine and Fisheries | Marine and Fisheries | 157.596.000 |

(Online Monitoring SPAN East Lampung Districts, summary of 2020)

Tabel 5: Top 10 Undisbursement/ UnRealized DAK Fisik of East Lampung Districts

| Num | Field (sub-Field) | Undisbursement (Rp.) | Percentage of Realization (%) |
|-----|--------------------------------|----------------------|-------------------------------|
| 1 | Road | 24.430.597.500 | 25 |
| 2 | Drinking Water for Poor Family | 1.798.410.000 | 25 |
| 3 | Tourism | 1.235.931.000 | 25 |

| | | | |
|----|--|-------------|-------|
| 4 | Health (Disease Control) | 849.446.904 | 59,54 |
| 5 | Health and Family Planning (Basic Service) | 775.312.085 | 94,05 |
| 6 | Farming | 772.125.000 | 25 |
| 7 | Traditional Market | 500.000.000 | 0 |
| 8 | Health and Family Planning (Referral Service) | 180.911.358 | 98,09 |
| 9 | Health and Family Planning (Farmation Service) | 62.214.835 | 98,02 |
| 10 | Health (Stunting Security) | 56.765.648 | 92,82 |

(Online Monitoring SPAN East Lampung Districts, summary of 2020)

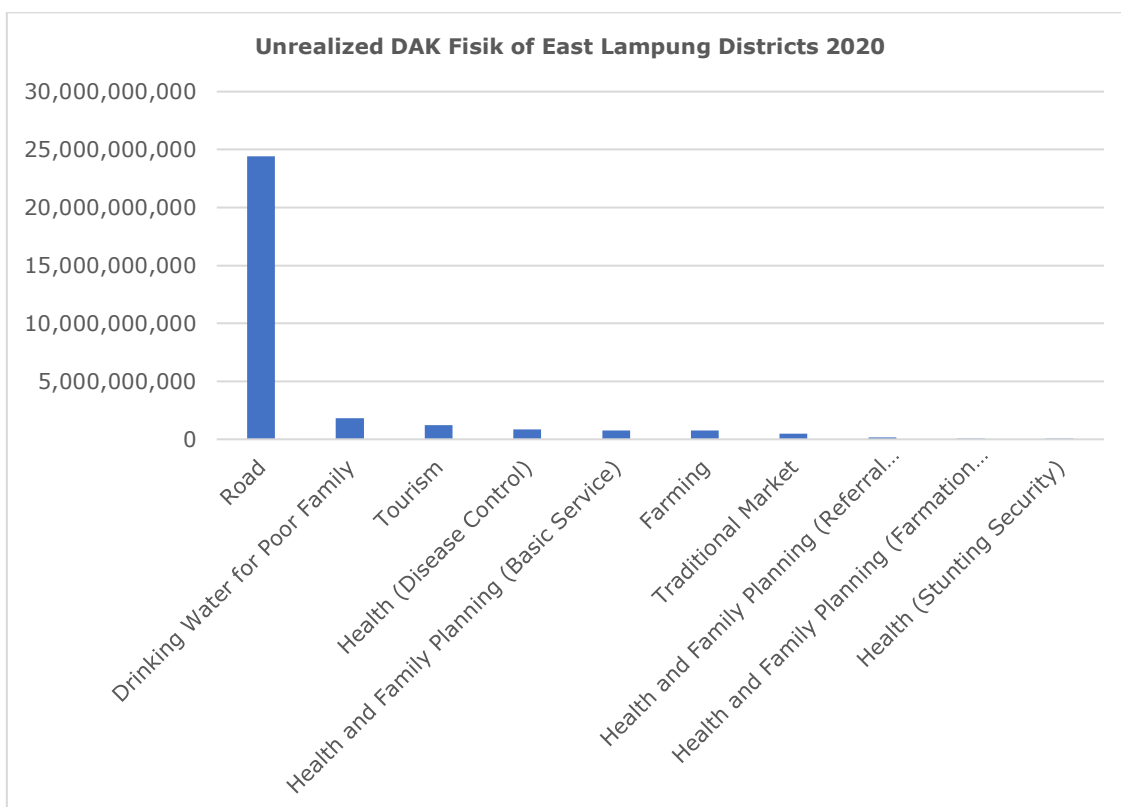


Figure 1. Undisbursement of DAK Fisik East Lampung, 2020

KPPN Metro via letter Number S-543/WPB.08/KP.02/2020 dated 22 September 2020 regarding the Request for Confirmation of the Disorganized DAK Fisik in East Lampung Districts until 31 August 2020, has requested confirmation from the East Lampung Regent to provide answers to the problem the. And the Regional Secretary of East Lampung Districts through letter Number 510/888/07-UK/2020 dated September 29, 2020, provided answers to the questions given by KPPN Metro as follows, that the disorganization of several fields in the DAK Fisik is due to the delay in fulfilling the contract as mandated in the letter. The Minister of Finance Number S-247/MK.07/2020 dated 27 March 2020 and the letter of the Director General of Financial Balance Number S-126/PK/2020 dated 27 March 2020 regarding the Termination of the Procurement Process of DAK Fisik Goods/Services FY 2020, so that the contract documents signed after 27 March 2020 cannot be processed/paid. Meanwhile, the realization of Metro City which has reached 90% and Central Lampung Districts by 94% makes the absorption of DAK Fisik in the KPPN Metro area in aggregate to 82% and this figure is considered large in distribution during the pandemic.

Case on 2021

In 2021, which is the second year of the Covid-19 Pandemic, it is hoped that all activities can run normally, although it can be confirmed that it will not be as optimal as in the years before Covid-19 (until 2019). In accordance with the explanation above and the sum of non-realized data in Table 1 from the three regions, there is an amount of Rp. 18,145,243,177, - in Metro City, Central Lampung Districts and East Lampung Districts that cannot be distributed, based on the data in the following SPAN Online Monitoring application. are 9 Sectors and

Sub-sectors which are not the largest distribution of DAK Fisik in 2021, table below will explain about how much budget of DAK Fisik 2021 and how much undisbursement of DAK Fisik in each city:

Table 6. Total Budged of DAK Fisik on each City

| No | City | Fund Type | Field | Sub Field | Budged (Rp.) |
|----|---------------------------|------------------------|----------------------------|--|----------------|
| 1 | Central Lampung Districts | DAK Fisik (Reg) | Education | Early Childhood Education (PAUD) | 407.897.000 |
| 2 | Central Lampung Districts | DAK Fisik (Reg) | Education | Primary school (SD) | 25.549.213.000 |
| 3 | Central Lampung Districts | DAK Fisik (Reg) | Education | Middle School (SMP) | 4.783.152.000 |
| 4 | Central Lampung Districts | DAK Fisik (Reg) | Education | Non Formal Study Activity (SKB) | 445.000.000 |
| 5 | Central Lampung Districts | DAK Fisik (Reg) | Education | Local Library | 211.054.000 |
| 6 | Central Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Basic Service | 7.425.264.000 |
| 7 | Central Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Referral Service | 3.282.200.000 |
| 8 | Central Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Pharmaceutical Services and Consumables | 3.954.338.000 |
| 9 | Central Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Health System Readiness Improvement | 2.893.390.000 |
| 10 | Central Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Health and Family Planning (Reg) | 1.233.455.000 |
| 11 | Central Lampung Districts | DAK Fisik (Reg) | Road | Road (Reguler) | 14.832.782.000 |
| 12 | Central Lampung Districts | DAK Fisik (Assignment) | Health and Family Planning | Health and Family Planning (Stunting Decrease) | 40.000.000 |
| 13 | Central Lampung Districts | DAK Fisik (Assignment) | Health and Family Planning | Stunting Intervention (Stunting Decrease) | 1.400.000.000 |
| 14 | Central Lampung Districts | DAK Fisik (Assignment) | Road | Road (Food security) | 9.215.897.000 |
| 15 | Central Lampung Districts | DAK Fisik (Assignment) | Irigation | Irigation (Food security) | 3.201.621.000 |
| 16 | Central Lampung Districts | DAK Fisik (Assignment) | Agricultural | Agricultural (Food security) | 4.340.000.000 |
| 17 | Central Lampung Districts | DAK Fisik (Assignment) | Marine and Fisheries | Marine and Fisheries (Food security) | 945.000.000 |
| 18 | Central Lampung Districts | DAK Fisik (Assignment) | Drinking Water | Drinking Water (Poverty Reduction) | 4.947.855.000 |
| 19 | Central Lampung Districts | DAK Fisik (Assignment) | Drinking Water | Drinking Water (Stunting Decrease) | 3.599.584.000 |
| 20 | Central Lampung Districts | DAK Fisik (Assignment) | Sanitation | Sanitation (Stunting Decrease) | 3.488.781.000 |
| 21 | East Lampung Districts | DAK Fisik (Reg) | Education | Primary school (SD) | 22.331.499.000 |

| | | | | | |
|----|------------------------|------------------------|----------------------------|---|----------------|
| 22 | East Lampung Districts | DAK Fisik (Reg) | Education | Middle School (SMP) | 7.930.068.000 |
| 23 | East Lampung Districts | DAK Fisik (Reg) | Education | Local Library | 248.050.000 |
| 24 | East Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Basic Service | 7.502.668.000 |
| 25 | East Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Referral Service | 3.000.000.000 |
| 26 | East Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Pharmaceutical Services and Consumables | 5.932.877.000 |
| 27 | East Lampung Districts | DAK Fisik (Reg) | Health and Family Planning | Health System Readiness Improvement | 1.111.421.000 |
| 28 | East Lampung Districts | DAK Fisik (Reg) | Road | Road (Reg) | 22.392.822.000 |
| 29 | East Lampung Districts | DAK Fisik (Assignment) | Health and Family Planning | Health and Family Planning (Stunting Decrease) | 474.000.000 |
| 30 | East Lampung Districts | DAK Fisik (Assignment) | Road | Road (Food security) | 10.766.252.000 |
| 31 | East Lampung Districts | DAK Fisik (Assignment) | Irigation | Irigation (Food security) | 1.649.192.000 |
| 32 | East Lampung Districts | DAK Fisik (Assignment) | Agricultural | Agricultural (Food security) | 4.160.000.000 |
| 33 | East Lampung Districts | DAK Fisik (Assignment) | Marine and Fisheries | Marine and Fisheries (Food security) | 266.000.000 |
| 34 | East Lampung Districts | DAK Fisik (Assignment) | Drinking Water | Drinking Water (Poverty Reduction) | 7.990.009.000 |
| 35 | East Lampung Districts | DAK Fisik (Assignment) | Drinking Water | Drinking Water (Stunting Decrease) | 9.795.444.000 |
| 36 | East Lampung Districts | DAK Fisik (Assignment) | Sanitation | Sanitation (Stunting Decrease) | 10.150.819.000 |
| 37 | Metro City | DAK Fisik (Reg) | Education | Early Childhood Education (PAUD) | 384.849.000 |
| 38 | Metro City | DAK Fisik (Reg) | Education | Primary school (SD) | 1.298.998.000 |
| 39 | Metro City | DAK Fisik (Reg) | Education | Middle School (SMP) | 4.072.930.000 |
| 40 | Metro City | DAK Fisik (Reg) | Health and Family Planning | Basic Service | 6.281.250.000 |
| 41 | Metro City | DAK Fisik (Reg) | Health and Family Planning | Referral Service | 4.722.000.000 |
| 42 | Metro City | DAK Fisik (Reg) | Health and Family Planning | Pharmaceutical Services and Consumables | 2.282.689.000 |
| 43 | Metro City | DAK Fisik (Reg) | Health and Family Planning | Health System Readiness Improvement | 390.000.000 |
| 44 | Metro City | DAK Fisik (Reg) | Health and Family Planning | Health and Family Planning (Reg) | 657.269.000 |
| 45 | Metro City | DAK Fisik (Reg) | Road | Road (Reg) | 17.980.695.000 |
| 46 | Metro City | DAK Fisik (Assignment) | Marine and Fisheries | Marine and Fisheries (Food security) | 940.000.000 |
| 47 | Metro City | DAK Fisik (Assignment) | Small Medium Enterprise | Small and Medium Industry (Sustainable Economy) | 950.670.000 |
| 48 | Metro City | DAK Fisik (Assignment) | Drinking Water | Drinking Water (Poverty Reduction) | 2.014.292.000 |
| 49 | Metro City | DAK Fisik (Assignment) | Sanitation | Sanitation (Poverty Reduction) | 1.563.920.000 |

| | | | | | |
|----|------------|------------------------|-------------------------|---|---------------|
| 50 | Metro City | DAK Fisik (Assignment) | Housing and Settlements | Housing and Settlements (Poverty Reduction) | 1.233.544.000 |
|----|------------|------------------------|-------------------------|---|---------------|

Tabel 7. Undisbursement/ Unrealized DAK Fisik of each City

| Num | Field (sub-Field) | Undisbursement (Rp.) | Percentage of Realization (%) |
|----------------------------------|--|----------------------|-------------------------------|
| Central Lampung Districts | | | |
| 1 | Health and Family Planning (Family Planning and Reproduction health) | 621.301.846 | 49,63 |
| East Lampung District | | | |
| 1 | Education (Local Government Library) | 155.050.000 | 37,49 |
| 2 | Health and Family Planning (Referral Service) | 1.122.688.657 | 62,58 |
| Metro City | | | |
| 1 | Health and Family Planning (Basic Service) | 1.589.766.755 | 74,69 |
| 2 | Health and Family Planning (Referral Service) | 1.200.011.581 | 74,59 |
| 3 | Health and Family Planning (Family Planning and Reproduction health) | 561.701.750 | 14,54 |
| 4 | Road | 3.410.821.200 | 81,03 |
| 5 | Small Medium Enterprise (Sustainable Economy) | 160.078.000 | 83,16 |
| 6 | Drinking Water (Poverty Alleviation) | 484.587.499 | 75,94 |

(Online Monitoring SPAN Lampung Province, summary of 2021)

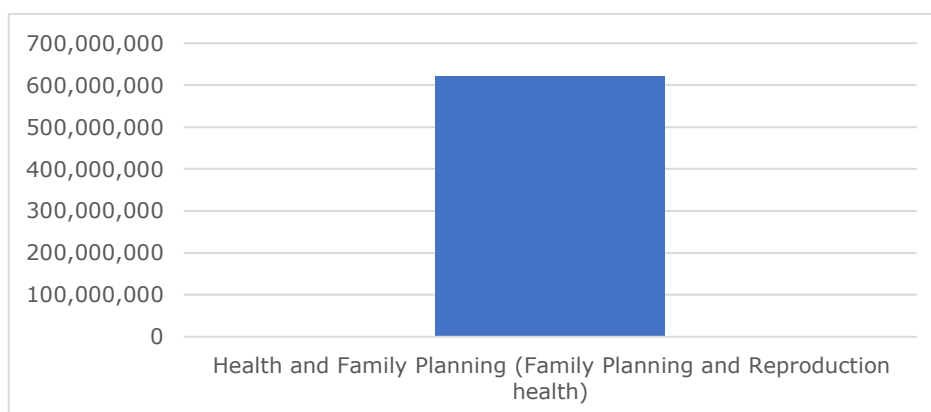


Figure 2. Undisbursement of DAK Fisik Central Lampung, 2021

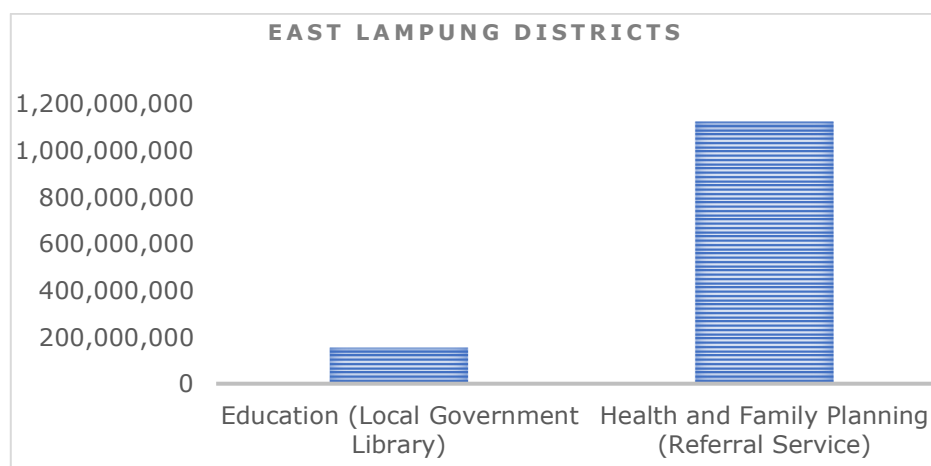


Figure 3. Undisbursement of DAK Fisik East Lampung, 2021

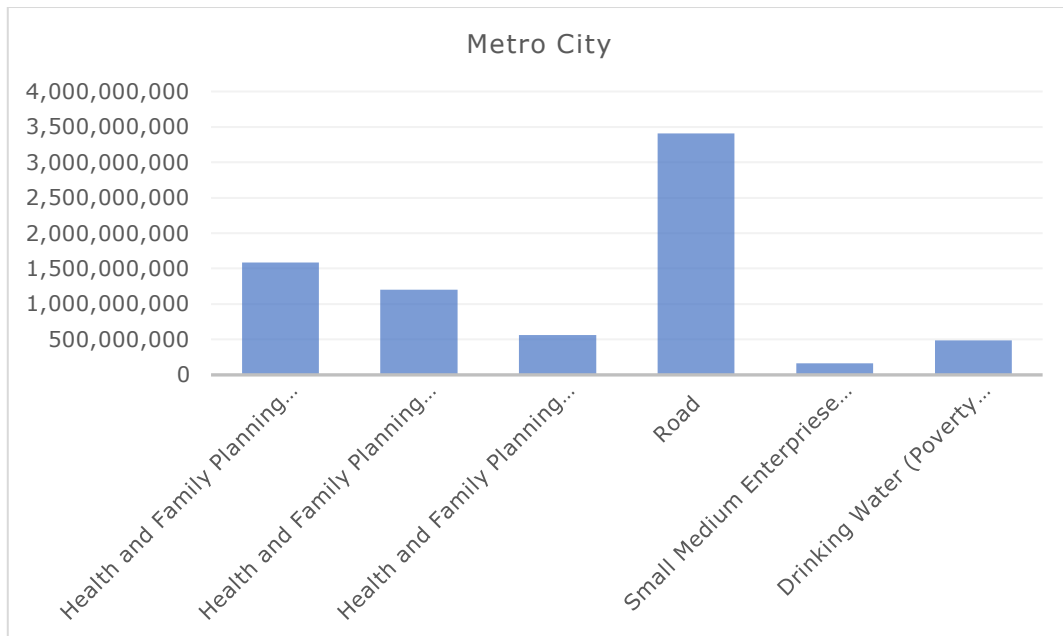


Figure 4. Undisbursement of DAK Fisik Metro City, 2021

From the table data above, in 2021 there will still be Regional Governments with a small realization of Disbursements but different from yesterday's 2020, in 2021 it will not be dominated by one of the Regional Governments in the low realization of the distribution of DAK Fisik. From the results of KPPN Metro's confirmation of the 3 Regional Governments above, there are several cases of non-channeling so that it cannot be realized, including:

1. In Metro City, the low realization is due to the activities carried out only in accordance with the Operational Instructions and the availability of facilities and infrastructure at the District Family Planning Extension Center, so there is no need for new development.
2. In Metro City, there are fields that are hampered by distribution and realization due to the necessity to procure goods through the E-Procurement process. Whereas in the E-Procurement application, the item being sought is more expensive than the amount of available funds or there is no item being sought, so the procurement process cannot be carried out.
3. In the East Lampung Districts, there are fields that are hampered by distribution and realization due to the necessity to procure goods through the E-Procurement process. Whereas in the E-Procurement application, the item being sought is more expensive than the amount of available funds or there is no item being sought, so the procurement process cannot be carried out.
4. Meanwhile in Central Lampung Districts, information was not obtained as to why there was a remaining channel of Rp. 621.301.846, - which cannot be realized.

Solving Implementation and Action

For this reason, as part of several efforts to optimize the distribution of Physical DAK in 2020 and 2021, KPPN Metro has coordinated with the Regional Government of Metro City, Central Lampung Regency and East Lampung Regency by holding a coordination meeting for the Acceleration of Physical DAK Distribution for the three local governments both in 2020 and 2021, activities are always carried out directly at KPPN Metro every 6 months. The coordination meeting was opened by the Head of KPPN Metro and chaired directly by the Head of the Bank Section and the Head of the Verification and Accounting Section, with Team participants from each Regional Government both Metro City, Central Lampung Regency and East Lampung Regency.

In the Coordination Meeting, it is always discussed one on one regarding the progress and obstacles in the implementation of Physical DAK in each OPD in 2020 and 2021, as well as strategies in order to accelerate the fulfillment of data/documents for the distribution of Physical DAK to KPPN. Finally, each OPD and BPPKAD of Metro City, Central Lampung Regency and East Lampung Regency with the support of their respective Government Assistants are committed to fulfilling and submitting documents for distributing Physical DAK to KPPN Metro faster than the predetermined deadline.

CONCLUSION

The Special Allocation Fund is an important element in the implementation of development in an area, with the existence of these funds, the regional government can realize expenditures that have been compiled and become

priorities. local government itself. Broadly speaking, the delay in distribution or cancellation of the distribution of DAK Fisik is basically caused by 3 things, namely:

1. Delays caused by the negligence of the Regional Apparatus Organization (OPD) in charge of realizing the DAK, can be in the form of ignorance of implementation or delays in implementation on the internal side of the OPD (HR or facilities and infrastructure).
2. Procurement process, both Physical and Non-Physical through the E-Procurement application.
3. Force Majour events which are usually in the form of unintended natural disasters.

Reflecting on the realization of DAK Fisik in 2020 and 2021, it is hoped that support from various parties involved in the distribution and disbursement of DAK Fisik can work as much as possible in realizing DAK Fisik in their regions, the parties who must work hard in the distribution are:

1. The Regional Government whose authority is divided into the Regional Financial and Asset Management Agency and the Regional Apparatus Organization in charge of realizing the DAK Fisik directly.
2. APIP or Supervisory Agency that approves the report from the Regional Government whose purpose is the approval of whether a DAK Fisik activity can be continued. (T. Mufti Alhadat, 2019)
3. The community as supervisor, concretely is an External Supervisory Institution such as a Campus or Non-Governmental Organization so that the DAK Fisik Program that has been implemented can be monitored either the time of implementation or the value of the activity.
4. The leadership of the each regional head is urgently needed in accelerating the disbursement and distribution of Physical DAK funds in the 3 districts. Transformational leadership (AKBAR, Royhul) from Bupati/Walikota will encourage all members of the Physical DAK disbursement team to work hard, because team members know that their Bupati/Walikota really cares about speed of disbursement and distribution of Physical DAK in the area.

In addition, the use of data from the previous year also needs to be used as a basis for policy making and implementation in the implementation of the DAK Fisik (Setyo Pambudi, 2021) in the current year or the following year.

LIMITATIONS AND ACKNOWLEDGMENTS

This paper is limited to 3 districts covered by the KPPN Metro payment area with data collected for 2 years, namely 2020 and 2021, in the future it is hoped that similar writings can further expand the research location and more complete realization data, not just 2 years, in addition to the interview process with related parties to be better and in depth.

In making this paper, the authors would like to thank those who helped so that this journal could be completed, both from the Internal Directorate General of the Treasury and the Regional Government who took the time to answer the author's questions, as well as the Academic Community at the University of Gorontalo.

REFERENCES

AKBAR, Royhul; NOERMIJATI, Noermijati; TROENA, Eka Afnan. Pengaruh Gaya Kepemimpinan Transformasional Dan Stres Kerja Terhadap Kinerja Pegawai Dengan Dimediasi Oleh Kepuasan Kerja (Studi Pada KPPN Makassar 1 Dan KPPN Makassar 2). *Jurnal Aplikasi Manajemen*, [S.L.], V. 14, N. 3, P. Pp. 537-545, Sep. 2016. ISSN 2302-6332.

Antisipasi Penyimpangan DAK, Dindikbud Batang Gandeng Kejari - ANTARA Jateng. (N.D.). Dana Alokasi Khusus Fisik Tahun Anggaran 2022. (N.D.). Retrieved March 9, 2022, From <https://jdih.maritim.go.id/Id/Dana-Alokasi-Khusus-Fisik-Tahun-Anggaran-2022>

Dana Desa. (N.D.). Retrieved March 9, 2022, From [http://kppnmetro.org/Dana-Desa-66/Kantor Pelayanan Perbendaharaan Negara](http://kppnmetro.org/Dana-Desa-66/Kantor_Pelayanan_Perbendaharaan_Negara). (N.D.). [https://id.wikipedia.org/w/index.php?title=Kantor Pelayanan Perbendaharaan Negara&oldid=19581489](https://id.wikipedia.org/w/index.php?title=Kantor_Pelayanan_Perbendaharaan_Negara&oldid=19581489)

Laman OMSPAN <https://spanint.kemenkeu.go.id/spanint/latest/app/#dak21/dipadakfisik/getdipa> Diakses 30 Maret 2022

Laman Kota Metro, https://id.wikipedia.org/wiki/Kota_Metro

Laman Lampung Tengah, https://id.wikipedia.org/wiki/Kabupaten_Lampung_Tengah

Laman Lampung Timur, https://id.wikipedia.org/wiki/Kabupaten_Lampung_Timur

Menteri Keuangan. www.jdih.kemenkeu.go.id

Nota Keuangan Beserta Anggaran Pendapatan Dan Belanja Negara Tahun Anggaran 2021. Presiden Republik Indonesia.

Pengelolaan DAK Fisik Masih Hadapi Masalah Klasik - ANTARA Jateng. (N.D.).

Peningkatan, S., Pendidikan, M., Dana, M., Khusus, A., Pendidikan, F., Lebak, K., Banten, P., Ridwan, M., Faletahan, F., & Fariyanti, A. (N.D.). Strategy For Improving The Quality Of Education Through Special Allocation Funds (DAK) Physical Education Of Lebak District, Banten Province. Jurnal Manajemen Agribisnis, 9(1), 278.

Penyaluran DAK Fisik. (N.D.). Retrieved March 15, 2022, From <https://www.kemenkeu.go.id/publikasi/artikel-dan-opini/signifikansi-penyaluran-dak-fisik/>

Perbendaharaan, J., Negara, K., Publik, D. K., Asmeli, T., Direktorat, S., Perbendaaraan, J., & Korespondensi, A. (N.D.). INDONESIAIAN TREASURY REVIEW PENGARUH PENDAPATAN ASLI DAERAH (PAD), DANA ALOKASI UMUM (DAU), DAN DANA ALOKASI KHUSUS (DAK) FISIK TERHADAP PEMBANGUNAN MANUSIA DI PROVINSI SUMATERA UTARA (PERIODE 2016-2018).

Rossmann, G., dan Rallis, S. F. 2012. Learning In The Field: An Introduction To Qualitative Reserach 3rd Ed. Thousand Oaks, CA: Sage.

Utara, K., & Tim Humas. (N.D.). Ini 3 Faktor Penghambat Penyaluran DAK Fisik Di Kaltara, Irianto Perintahkan OPD Segera Atasi. Retrieved March 15, 2022, From <https://kaltim.tribunnews.com/2019/06/28/ini-3-faktor-penghambat-penyaluran-dak-fisik-di-kaltara-irianto-perintahkan-opd-segera-atasi?page=1>

Undang-Undang Nomor 33 Tahun 2004 Tentang Perimbangan Keuangan Antara Pemerintah Pusat Dan Pemerintah Daerah. Presiden Republik Indonesia, 15 Oktober.

Setyo Pambudi, A. (2021). Optimalisasi Pemanfaatan Big Data Dalam Evaluasi On Going DAK Fisik Bidang Kesehatan Saat Pandemi COVID-19. Bappenas Working Papers, 4(2), 201-217. <https://doi.org/10.47266/bwp.v4i2.96>

T. Mufti Alhadat. (N.D.). Analisis Penyerapan DAK Fisik Pekerjaan Pengadaan Obat Dan BMHP Di Dinas Kesehatan Kabupaten Pelalawan Tahun Anggaran 2019.

Wulan Sari, S., & Halim, A. (N.D.). EVALUATION OF STATE BUDGET DISBURSEMENT FOR PHYSICAL SPECIAL ALLOCATION FUND OF 2017 (A STUDY OF MAGELANG AND BOYOLALI DISTRICTS GOVERNMENTS).