



## Evaluation of the Implementation of the Special Allocation Fund Policy in Elementary School Education

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### Abstract

*This study aims to evaluate the implementation of the Special Allocation Fund (DAK) policy in the field of education, especially in elementary schools, which is applied to improve the quality of educational facilities and infrastructure. DAK is expected to help the government in providing better educational facilities, but its implementation still faces various obstacles. This study uses a qualitative approach with in-depth interview methods and documentation studies as data collection techniques. The results of the study show that the implementation of DAK policies has had a positive impact on the development of elementary school infrastructure, including classroom renovation and the provision of learning tools. However, there are several obstacles faced, including delays in disbursement of funds, lack of transparency in budget management, administrative difficulties, and geographical obstacles that interfere with the smooth implementation of the program. These findings indicate the need to simplify administrative mechanisms and improve coordination between the central government, regions, and schools. In addition, supervision and accountability in the use of funds also need to be improved so that the main objectives of the DAK policy can be achieved optimally. This research is expected to provide useful recommendations for improving the implementation of DAK policies in basic education in the future.*

## Introduction

Education is the main pillar in the development of quality human resources. The Government of Indonesia, through various policies, continues to strive to improve access and quality of education in all regions, including at the elementary school (SD) level (Sauri, 2016). One of the policy instruments used is the Special Allocation Fund (DAK), which aims to support the financing of educational facilities and infrastructure so that each school can provide optimal educational services (Ramadhan, 2024; Wulansari et al., 2021).

DAK in the field of education, especially for elementary schools, is directed to improve the quality of school facilities, both in terms of infrastructure development, provision of learning tools, and improvement of other facilities (Winarsih, 2016; Marmoah et al., 2019; Pambudi et al., 2021). With this fund, it is hoped that the gap in educational facilities between regions can be reduced so that all students have the same opportunity to get a proper education.

However, in its implementation, the implementation of DAK policies often faces various challenges. Starting from delays in disbursement of funds, lack of transparency in management, to less effective use of funds in the field (Sridhar & Batniji, 2008). This problem has the potential to hinder the main goal of the DAK policy, namely equity and improving the quality of basic education in Indonesia.

In addition, the management of DAK also relies heavily on coordination between the central government, local governments, and schools (Pambudi, 2021). The lack of synchronization between national policies and realities on the ground often leads to inefficiencies in program implementation. Therefore, a comprehensive evaluation is needed to assess the extent of the effectiveness of this policy in achieving its goals (Harmelink et al., 2008; Givoni et al., 2013).

Evaluation of the implementation of DAK policies in elementary school education is crucial to find out whether the allocated funds have been used in a targeted manner and have a real impact on improving the quality of education. By conducting an evaluation, the government can identify the obstacles faced and formulate better solutions to increase the effectiveness of the program in the future.

One aspect that needs to be evaluated is how the mechanism for distributing and using funds at the school level is. Are the funds used in accordance with the school's priority needs? Is there enough oversight to ensure that there is no misuse of the budget? This evaluation is important so that DAK policies can run more effectively and efficiently.

In addition, the impact of this policy on the quality of learning in elementary schools also needs to be considered. The improvement of facilities and infrastructure is certainly expected to increase the comfort and effectiveness of the teaching and learning process (Azzahra, 2024; Irmayani et al., 2018). However, without good monitoring, there is a possibility that the investments made do not provide optimal results.

Furthermore, the implementation of DAK policies must also pay attention to social and geographical factors. Schools in remote areas often face difficulties in accessing government assistance, both due to administrative and infrastructure constraints. Therefore, the DAK implementation strategy needs to consider the special needs of schools located in underdeveloped or hard-to-reach areas (Lisnawaty, 2024).

In addition to administrative and technical challenges, transparency in DAK management is also an issue that must be studied more deeply. In some cases, there are indications of misuse of funds that cause the budget not to be optimally utilized for the benefit of education (Aziz & Zuhro, 2018). Therefore, a strict and accountable supervision system needs to be implemented so that every rupiah allocated truly contributes to improving the quality of education (Setiawan, 2024).

The evaluation must also include the perspective of stakeholders, such as school principals, teachers, parents of students, and local governments. Their understanding of DAK policies and their experience in managing these funds can provide broader insight into the challenges and opportunities for improvement in the implementation of the program.

Through systematic evaluation, it is hoped that solutions can be found to increase the effectiveness of DAK policies. One of the steps that can be taken is to improve the fund distribution mechanism so that it is more timely and according to the needs of the school. In addition, community involvement in the supervision of fund management can also be a strategy to increase transparency and accountability of this program.

The success of DAK policies in the field of primary school education is highly dependent on the synergy between the central government, regional governments, and schools. With good cooperation, every existing challenge can be overcome so that this program can provide maximum benefits for the world of education in Indonesia.

This study aims to evaluate the implementation of DAK policies in elementary school education by focusing on the effectiveness of implementation, the obstacles faced, and the

impact of policies on the quality of education. The results of this evaluation are expected to provide recommendations for the government in designing better policies in the future.

With this study, it is hoped that the DAK policy can be more optimal in achieving its goal, which is to improve the quality of basic education evenly throughout Indonesia. Equitable access to quality education will be the key to the development of superior and highly competitive human resources in the future.

Therefore, it is important for all parties to continue to encourage improvements in the implementation of DAK policies, so that the funds that have been allocated can really bring real changes to the world of education, especially at the elementary school level.

## **Methods**

This study uses a qualitative approach with the type of evaluative study research (Ardyan et al., 2023). The qualitative approach was chosen because this study aims to deeply understand the implementation of the Special Allocation Fund (DAK) policy in elementary school education, including the effectiveness of its implementation, the obstacles faced, and the impact of the policy. An evaluative study is used to assess the extent to which this policy has been implemented in accordance with the goals set by the government.

### **Location and Time of Research**

This research was conducted in several elementary schools that received DAK funds, which were selected based on certain criteria such as location (urban and rural), level of fund utilization, and policy implementation results. The research site covers several areas representing geographical and social differences, in order to obtain a more comprehensive picture of the effectiveness of DAK policies. The research time was carried out over a span of several months to allow for more in-depth observations and interviews.

### **Data Source**

The data sources in this study consist of: 1) Primary data – obtained directly from informants involved in the implementation of DAK policies, such as school principals, teachers, education officials, and school committees; 2) Secondary Data – obtained from policy documents, reports on the use of DAK, program evaluation reports from the government, and previous studies relevant to the research topic.

### **Data Collection Techniques**

To obtain valid and in-depth data, this study uses several data collection techniques as follows (Jogiyanto Hartono, 2018). Interviews were conducted with school principals, teachers, education office officials, and school committee members to explore information related to the implementation of DAK policies, the obstacles faced, and their impact on elementary school education.

The researcher conducted direct observations at schools that received DAK funds to see how these funds were utilized, such as in infrastructure development, procurement of learning facilities, and improvement of other school facilities. Documents such as fund usage reports, government policies related to DAK, and data on the development of school facilities are analyzed to understand how these policies are implemented and whether they are in accordance with applicable regulations.

### **Data Analysis Techniques**

The data analysis in this study uses the thematic analysis method, namely with the following steps (Miles & Huberman, 1992): Data obtained from interviews, observations, and

documentation were selected and compiled based on categories relevant to the focus of the research, such as the effectiveness of implementation, obstacles in implementation, and impacts on basic education. The reduced data is compiled in the form of a descriptive narrative to facilitate interpretation and draw conclusions. From the results of the analysis, conclusions were made regarding the extent to which the DAK policy has been implemented effectively as well as recommendations for future policy improvements.

## Results and Discussion

### Implementation of the Special Allocation Fund (DAK) Policy for Elementary School Education

The results of the study show that the implementation of the Special Allocation Fund (DAK) policy in elementary schools runs with varying levels of effectiveness. Some schools have shown optimal use of funds, while others still face obstacles in their management and utilization.

Based on the results of interviews with school principals and teachers, the implementation of DAK policies involves several main stages, namely:

#### *Planning and Proposal Submission*

Schools that want to get DAK must submit proposals based on priority needs. This proposal is submitted through the regional education office and adjusted to national policy.

#### *Receipt and Distribution of Funds*

DAK funds are transferred from the central government to local governments before finally being distributed to recipient schools. This process sometimes experiences delays, which affects implementation in schools.

#### *Program Implementation and Supervision*

After receiving the funds, the school began to implement various programs according to the plan, such as the construction of classrooms, renovation of school buildings, provision of learning tools, and procurement of textbooks. Supervision is carried out by the education office and school committees to ensure that funds are used appropriately.

#### *Evaluation and Reporting*

Each school is required to prepare a report on the use of funds submitted to the regional education office as a form of accountability.

Based on field observations, the use of DAK is mostly focused on improving infrastructure and providing educational facilities. Some schools that received DAK experienced improvements in the quality of facilities, such as classroom renovations, laboratory construction, and the provision of computers to support digital learning. However, there are also schools that face obstacles in the implementation of physical projects, especially related to the procurement of goods and services that take longer than planned.

Table 1. Implementation of DAK Policy in the Field of Elementary School Education

| Implementation Aspects           | Findings   |
|----------------------------------|--|
| Planning and Proposal Submission | Schools submit proposals based on needs, but some schools do not understand the submission mechanism |

|                                   |   |
|-----------------------------------|---|
| Receipt and Distribution of Funds | The distribution of funds often experienced delays so that development projects were delayed.   |
| Program Implementation            | The funds are used for classroom renovations, procurement of learning tools, and the construction of other facilities                         |
| Supervision and Evaluation        | There is supervision from the education office and school committees, but there are still limitations in the transparency of fund management. |

Based on the results of the research, the implementation of the Special Allocation Fund (DAK) policy in elementary school education has been carried out through several stages, namely planning, receiving and distributing funds, program implementation, as well as evaluation and reporting. This process is in line with the policy implementation model put forward by (Edwards III, 1980), which states that the success of policy implementation is influenced by four main factors: communication, resources, disposition (implementation attitude), and bureaucratic structure.

In the context of DAK implementation, the results of the study show that communication between the central government, local governments, and schools still needs to be improved, especially in terms of information regarding procedures for submitting and disbursing funds. Some schools revealed that the lack of understanding of the administrative mechanism caused delays in the implementation of the program. This is in line with research conducted by (Affandi & Suastra, 2024), which found that the implementation of education policies is often hampered by a lack of socialization and coordination between stakeholders.

In terms of resources, the DAK policy has provided significant financial support for schools in improving the quality of educational facilities and infrastructure. The results of this study are in line with the findings (Arafah et al., 2023), which shows that DAK funds contribute to the improvement of educational facilities, such as classroom renovation, laboratory procurement, and the provision of learning media. However, this study also found that schools in remote areas still face obstacles in the procurement of goods and services, which has an impact on the effectiveness of fund utilization.

In terms of the disposition of policy implementers, most school principals and teachers have a positive attitude towards the DAK program, because this program is considered to be able to improve the quality of learning. However, there are still several obstacles in the transparency of fund management, which can affect the effectiveness of the policy. Study by (Rakhmawati, 2018) shows that the level of openness in the management of education funds greatly affects public trust and policy effectiveness. Therefore, it is necessary to improve the monitoring mechanism so that the implementation of DAK policies runs more optimally.

In the context of bureaucratic structure, this study finds that the process of disbursement and management of DAK is still relatively complex and requires simpler administration. This is in line with Saragih's research (2021), which states that bureaucracy in education policies is often the main obstacle in the implementation of government programs. Therefore, reforms are needed in the DAK distribution and reporting mechanism to make it more accessible and understood by schools.

## **Obstacles in the Implementation of the Special Allocation Fund (DAK) Policy in the Elementary School Education Sector**

Although the DAK policy aims to improve the quality of elementary school education, the results of the study show that several obstacles are still faced in its implementation. Based on interviews with school principals, teachers, and education officials, the main obstacles found include:

### ***Delay in Disbursement of Funds***

Many schools complain that DAK funds are not always disbursed according to the schedule that has been set. This delay has caused delays in the implementation of projects, especially the development of school infrastructure.

### ***Lack of Transparency and Oversight***

Although there is a monitoring mechanism by the education office and school committees, some cases show that transparency in fund management still needs to be improved. Some schools are less active in involving the community in fund supervision.

### ***Administrative Obstacles in Applying for Funds***

Several school principals and teachers revealed that the process of submitting and reporting DAK is quite complicated. Many schools lack human resources who understand the administrative mechanism and regulations for the use of DAK, causing delays in the preparation of accountability reports.

### ***Geographical and Infrastructure Barriers***

Schools in remote areas face challenges in the procurement of goods and services due to difficult access to transportation. Several development projects that have been planned have been delayed due to limited labor and distribution of building materials.

Based on field observations, it was found that several DAK recipient schools experienced obstacles in managing development projects. For example, there are cases where the construction of new classrooms had to be temporarily stopped due to delays in disbursing funds, causing the teaching and learning process to be disrupted.

Table 2. The main obstacle in the implementation of the Special Allocation Fund (DAK) policy in the field of elementary school education

| <b>Types of Obstacles</b>      | <b>Description</b>   |
|--------------------------------|--|
| Delay in Disbursement of Funds | Funds are often disbursed late, causing projects to be delayed.  |
| Lack of Transparency           | Some schools experience limitations in involving the community in supervision.                         |
| Administrative Constraints     | DAK submission and reporting is quite complicated, requiring more competent administrative personnel.  |
| Geographical Barriers          | Schools in remote areas experience difficulties in procuring goods and services due to limited access. |

Although DAK policies have provided benefits in education development, this study finds that there are several main obstacles that hinder the effectiveness of policy implementation, namely delays in disbursement of funds, lack of transparency and supervision, administrative constraints, and geographical barriers.

The first obstacle, the delay in disbursing funds, is a problem that is often found in the implementation of education policies in Indonesia. Based on interviews with school principals and education office officials, the disbursement of DAK funds is often delayed due to various factors, such as long administrative processes and changes in regulations at the regional level. This supports the findings (Indarwati & Murniarti, 2024), which stated that one of the main obstacles in education policy is the untimely disbursement of funds, which has an impact on the delay in the development of school infrastructure.

The second obstacle, the lack of transparency and supervision in the use of funds, is also a concern in this study. Some schools revealed that fund management still does not involve the community and school committees, so accountability for the use of DAK still needs to be improved. This is in accordance with research (Handraini et al., 2024), which found that education policies that do not have strong oversight mechanisms tend to be vulnerable to budget abuse. Therefore, increasing transparency in DAK management can be done by strengthening the role of school committees and increasing information disclosure to the public.

The third obstacle, administrative difficulties in submitting and reporting funds, was also found in this study. Some schools admitted that they had difficulty in compiling accountability reports due to the lack of human resources who had adequate administrative skills. These findings are in line with research (Wulaningsih & Asriati, 2024), which shows that many schools have difficulties in managing education funds due to a lack of competent administrative personnel. To address this problem, training is needed for school principals and school treasurers in financial management and reporting of education funds.

The fourth obstacle is geographical and infrastructure barriers, especially experienced by schools in remote areas. The results of observations show that some schools have difficulties in procuring goods and services due to limited access to transportation. This causes development projects funded by DAK to often experience delays. Research (Thalib & Haris, 2023) shows that accessibility and infrastructure are the main factors in the successful implementation of education policies in disadvantaged areas. Therefore, the government needs to consider special mechanisms for schools in remote areas, such as the allocation of additional time in the implementation of projects and special policies in the procurement of goods.

## Conclusion

Based on the results of research and discussion on the Evaluation of the Implementation of the Special Allocation Fund (DAK) Policy in Elementary School Education, it can be concluded that the implementation of this policy has had a significant impact on improving the quality of basic education, especially in the aspects of improving infrastructure and providing learning facilities. However, the effectiveness of the implementation of DAK policies still faces several challenges that need further attention so that the benefits can be felt optimally by all recipient schools. In general, the implementation of DAK policies in elementary school education has been carried out through the stages of planning, distributing funds, implementing programs, as well as evaluation and reporting.

The results of the study show that the use of DAK has contributed to classroom renovation, the construction of learning facilities, the provision of learning tools, and the improvement of other school facilities. However, the effectiveness of implementation still varies between schools, depending on administrative capacity, support from local governments, and access to adequate resources. In terms of policy implementation constraints, this study identifies several main factors that hinder the smooth implementation of DAK in elementary schools. Delays in disbursement of funds are one of the main problems often faced by recipient schools, resulting in delays in the implementation of development programs and projects. In addition, the lack of

transparency in fund management is also a challenge that requires attention, especially in increasing accountability in the use of the budget.

Some schools still face difficulties in compiling accountability reports, which are caused by the limitations of human resources in the field of financial administration. Other obstacles found are geographical barriers and infrastructure limitations, which cause schools in remote areas to experience difficulties in accessing goods and services needed for program implementation. The findings of this study are in line with various previous theories and studies that show that the success of policy implementation is greatly influenced by the effectiveness of communication, the availability of resources, the attitude of policy implementers, and the supportive bureaucratic structure. In the context of DAK, the results of this study confirm that the lack of coordination between stakeholders, the bureaucracy that is still complex, and the supervision mechanism that is not optimal are challenges that need to be overcome to increase the effectiveness of this policy.

Based on the findings of this study, there are several recommendations that can be considered to improve the success of the implementation of DAK policies in elementary school education. First, simplifying the fund disbursement mechanism and increasing transparency in budget management need to be the top priority. Second, strengthening the capacity of school administration in managing education funds is very necessary, both through training for school principals and the provision of competent administrative personnel. Third, increasing the role of the community and school committees in supervising the use of funds can be a solution to increase policy accountability. Fourth, for schools in remote areas, special policies are needed that support accessibility in the procurement of goods and services, so that the DAK program can be implemented more effectively.

Overall, this study confirms that the Special Allocation Fund (DAK) has an important role to play in supporting the improvement of the quality of basic education, but its effectiveness is highly dependent on proper implementation mechanisms and transparent management systems. With improvements in various aspects that have been identified in this study, it is hoped that DAK policies can have a more optimal impact on the progress of education in Indonesia.

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