

## Big Data-Based News Analysis as Input for Special Allocation Fund Policy Management Planning

Andi Setyo Pambudi<sup>a\*</sup>

<sup>a</sup>Ministry of National Development Planning/Bappenas  
[andi.pambudi@bappenas.go.id](mailto:andi.pambudi@bappenas.go.id)

---

### Abstract

*In the modern era, development planning has significantly developed, marked by the emergence of Big Data as an information base for formulating policies. The use of Big Data was increasingly massive during the early days of the COVID-19 pandemic until now because it is considered more effective and efficient in terms of time, cost, and security amidst limited human-physical interaction. Monitoring the implementation of development funded by the Special Allocation Fund (SAF), which has so far been monitored through field visits, has turned into media-based monitoring within the scope of big data. The research aims to present information on public attention, top issues/problems, areas often appearing in media exposure, and top persons related to implementing Physical SAF Assignments, especially on the Thematic of Sustainable Economic Infrastructure Provision (SEIP). The method used in this research is a literature review method with an emphasis on collecting data information through the Intelligence Media Analytics (IMA) system. The approach used is a descriptive qualitative approach, which gives a detailed description of specific individuals or groups about the circumstances that occur. The analysis results show that the issue of refocusing the budget during a pandemic and adjusting the implementation methodology dominates the news about the SEIP thematic SAF. The Province of Bali, the Ministry of Education and Culture, and Nadiem Makarim emerged as the regions that received the most media exposure from the perspective of regions, agencies, and figures.*

**Keywords:** Media, SEIP, SAF, Big Data, IMA

---

### Article History:

Received : 15 July 2025  
Revised : 18 July 2025  
Accepted : 18 July 2025  
DOI : <https://doi.org/10.56174/jbfb.v1i1.963>

## **I. Introduction**

The COVID-19 pandemic has disrupted human life that makes a significant impact on the disruption of the supply chain of goods and services, disruption of community mobility, and the cessation of economic activity, especially in the industrial and tourism sectors, which result in increased unemployment and poverty rates and cause a contraction in national economic growth. In the context of national development, budget transfers to local governments are part of APBN expenditures for regions (Pambudi, 2021a). Since COVID-19 began to enter Indonesia, the central government has projected a sub-optimal development process funded by the Physical DAK by issuing various policy packages, including realignment and relaxation of budget spending (Pambudi, 2020b; Kanaiya & Mustanda, 2020). To control the impact of COVID-19, the government is conducting a new orientation in development planning in 2021. The preference of development planning in 2021 is to point up restoring people's lives and the economy so it can run smoothly again.

A national development financing plan within the scheme of regional autonomy is a basic need (Pambudi et al., 2021, Apriliani & Khoinuurofik, 2020). To support the implementation of fiscal decentralization, regional self-governance, village self-governance, and the fair and equitable realization of community benefits, the government has budgeted for the Special Transfer and Village Fund (TKDD) in the context of the 2021 RKP. Fiscal decentralization in the form of central-to-regional fund transfers has a significant impact on regional development dynamics and, in turn, on economic performance (Sari & Wikarya, 2021; Oates, 1993). These funds will be optimal during the COVID-19 pandemic when the state's financial capacity is adequate for more equitable development, in line with the wishes of the regions in efforts to develop regions with diverse potentials (Matriksa, 2020). The policy directions for Transfer Funds to Regions and Village in 2021 include optimizing the use of TKDD as a source of financing for handling and stimulus for economic recovery in areas after the impact of the COVID-19 pandemic in line with national priority programs, namely through (a) Development of accessibility and connectivity. Growth centers; and (b) Incentive support to attract investment, improvement of the investment service system, and support for Micro, Small, and Medium Enterprises (MSMEs). Special Transfer Funds (DTK) are funds allocated in the Indonesia Government State Budget (APBN) to regions intending to help to fund special activities, both physical and non-physical, which are regional affairs.

The Sports Special Grant Fund, as a DTK, is allocated to specific regions in the APBN to fund special sports activities that are a matter of region and align with national priorities. In 2021, Physical DAK dividing into two categories, namely Regular DAK and Assignment DAK. The Special Allocation Fund for Assignments consists of four main thematic areas that are cross-sectoral in supporting the achievement of specific MP (Major Project) targets and National Priorities in line with the 2021 RKP theme, as well as to support economic recovery after the impact of the COVID-19 pandemic. The thematics include, among others, (1) Thematics for Accelerating the Reduction of Maternal Mortality and Reducing Stunting, consisting of (a) Health, including the KB (Family Planning) sub-sector, (b) Drinking water, (c) Sanitation, (d) Environment sub-sector. life; (2) Thematics for alleviating poverty through the expansion of access to housing, drinking water, and proper sanitation, consist of (a) housing and settlements, (b)

drinking water, (c) sanitation; (3) Food Security Thematic, consisting of (a) Irrigation, (b) Agriculture, (c) Marine and fisheries, (d) Roads, and (e) Forestry sub-sector; (4) Thematic Provision of Sustainable Economic Infrastructure, consisting of (a) Roads, (b) Tourism, (c) Small and Medium Industries (SMIs), and (d) Environmental sub-sector.

Based on Presidential Regulation Number 123 of 2020 as to Technical Guidelines for Special Allocation Funds for the 2021 Fiscal Year, the Minister of National Development Planning attends monitoring and evaluation of the achievement of outputs, as well as the impacts and benefits of implementing activities in each field/sub-sector of Physical DAK that are national priorities. Based on these, a Physical DAK Implementation Study for Assignment 2021 Thematic Provision of Sustainable Economic Infrastructure was carried out. This thematic consideration is according to one of the government's issues in handling the National Economic Recovery (PEN) during and after the COVID-19 pandemic. The allocated Special Allocation Fund (DAK) is automatically used to support national priority themes (Pambudi, 2021c). Indonesia Regions with a high category of DAK Physical contributions in general are dominated by provinces in the Eastern Region (Pambudi et al., 2022).

The study of Physical Special Allocation Fund (DAK) on the Thematic of Assignment for the Provision of Sustainable Economic Infrastructure for Small and Medium Industries, Roads and the Environment will direct to areas that have relevant support for the implementation of the Major Project (MP) in the 2nd National Priority (PN) namely developing regions to reduce gaps and ensure equity as well as other PNs with a regional approach. This study in addition to providing a comprehensive analysis of the implementation of the Physical DAK thematic assignments, but also at the same time as monitoring development according to National Priorities, so that it can provide strategic information to control national development planning, identify the role of the Physical DAK for the national recovery program and formulate strategies for issues that are developing in the regions and include future development plans.

The objectives of Big Data Analysis of Physical DAK for the Provision of Sustainable Economic Infrastructure are, among others: a) Presenting information about the Assignment Physical DAK sector that has received a lot of public attention and the main problems/problems that occur in the implementation of the Assignment Physical DAK; b) Overlays or relationships between regions that appear most frequently in reports related to DAK throughout 2021 and DAK's contribution to APBD and regions that appear in reports related to DAK throughout 2021; c) Learn about high-level figures, data claims, and agencies that will be heavily disclosing DAK news throughout 2021; d) Provide policy advice on the implementation of a Big Data-based Physical DAK.

## **2. Research Method**

The rapid development of technology and information has changed the pattern of communicating and disseminating information. Initially, communication methods were limited to written media (letters, paper) and limited electronic media (radio, facsimile, television, or telephone) so that circulating information was still restricted. In today's digital era, the development of the internet and communication tools is increasingly advanced, enabling the circulation of information to be faster, wider, and unlimited. The existence of digital technology affects the data revolution, where previously only small

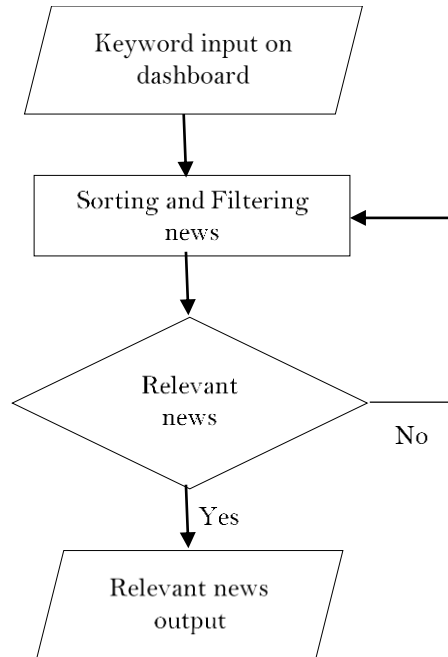
amounts of data and limited availability have now evolved into large quantities and can be obtained from various sources quickly, better known as Big Data (Khairini & Irwansyah, 2018).

Big data is a collection of data with large volume, variety, and variation that can provide helpful information based on accurate sources (Chen et al., 2014; Boyd & Crawford, 2012), especially for decision-makers. The main difference between big data and traditional datasets is the processing mechanism, and the current requirements for relational database systems cannot optimally handle the complexity of big data (Toba, 2015).

The Ministry of National Development Planning/Bappenas uses big data as a matrix for policy analysis, policy advice, and development planning (Afandi, 2017). Intelligence Media Analytic (IMA) is an application suitable for big data processing managed by the Development Planning Data and Information Center (Pusdatinrenbang) of Bappenas. Intelligence Media Analytics (IMA) is a development of the Intelligence Media Management (IMM) system, that is a 24 hours system in real-time, automatically, with robots that carry out media monitoring by collecting news content on online media, print, television, Twitter, and Facebook. Media analysis through this IMA provides a complete study, starting with influencers, trending issues, sentiment, comparisons, news mapping, and a detailed survey of news objects.

The method used in this research is the library method, namely a literature study by collecting data information through the Intelligence Media Analytics (IMA) system. The method used is a descriptive qualitative method that details what happened to a particular individual or group. Data processing with IMA begins with the topic keywords of Special Allocation Funds (DAK) and is adjusted to the information to be collected. The process of collecting data with the IMA begins with creating a dashboard by the Pusdatinrenbang of the Ministry of National Development Planning/Bappenas related to the DAK topic. The keyword is ((“Special Allocation Fund”) AND (“Physical” OR “Assignment Physical”) AND (“pandemic” OR “covid” OR “corona”) AND “2021”).

The next step is to sort and filter news according to the purpose of the analysis. The relevant reports from the IMA are completed in the form of qualitative and quantitative data, then presented in graphs and maps. This monitoring activity using the IMA takes the period of news tracking between 1 January – 30 September 2021.



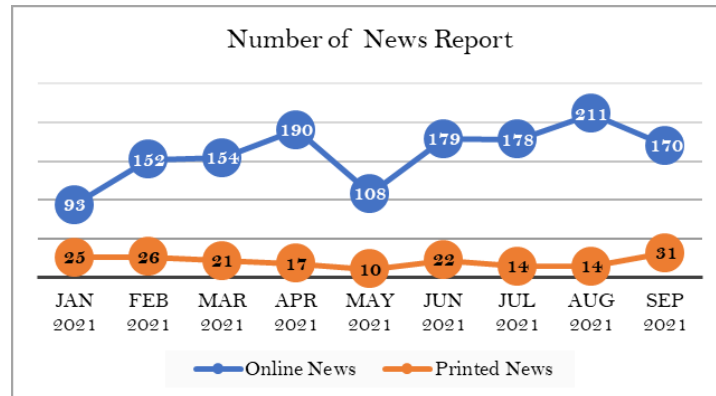
**Figure 1.** Media Report Analysis Flowchart on IMA

An analysis of media coverage about the Physical DAK is devoted to capturing issues that are not accommodating in questionnaires and secondary data sourced from the central and local governments. Therefore, the analysis in this report accomplishes the research method of the 2021 Physical DAK monitoring analysis that has finished. In this analysis, we look more at the perspectives and perspectives of the community as beneficiaries of Physical DAK, both from the outcomes and outputs produced, community satisfaction, problems, and constraints, current issues, to issues of mutual concern for the improvement of Physical DAK in the futures.

### 3. Results

The results of the descriptive statistical analysis are presented in Figure 2, providing an overview of the data that has been collected from Intelligence Media Analytics (IMA). The data obtained results as many as 1615 reports related to DAK during the period January to September 2021. From January 2021 to April 2021, DAK-related news continues to climb. In May 2021, the coverage decreased by 43 percent from April 2021. News coverage in May 2021 decreases in line with the reduced intensity of news coverage about the COVID-19 pandemic due to the condition of COVID-19 cases in Indonesia, which tends to improve. The trend for Indonesia's positivity rate as of May 2021 reached the lowest during the COVID-19 pandemic. In May, the positivity rate in Indonesia at 11.3 percent, the lowest during the pandemic (CNN Indonesia, 2021).

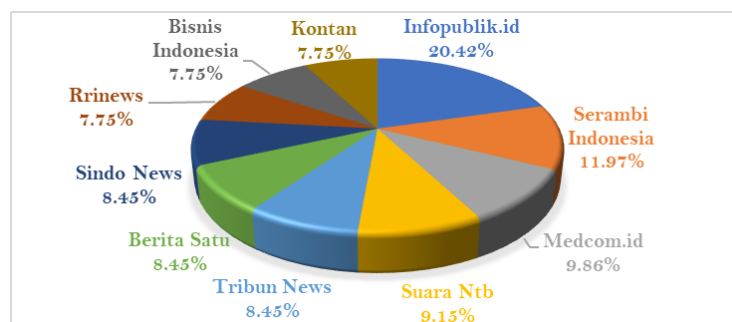
After May 2021, the news surged up in June 2021 with an increase of 65 percent and continued to creep up until the peak of the most DAK-related reports in August 2021, namely 225 news in print media and online media. This issue is in order with the increasing media coverage related to the surge in COVID-19 cases in Indonesia. At the end of June 2021, COVID-19 cases in Indonesia began to spike again, July 3, 2021, The President announced the implementation of Community Movement Restrictions (PPKM) in the Java-Bali area.



**Figure 2.** Number of Media Reports related to DAK during January 2021–September 2021

Source: IMA data processed, 2025

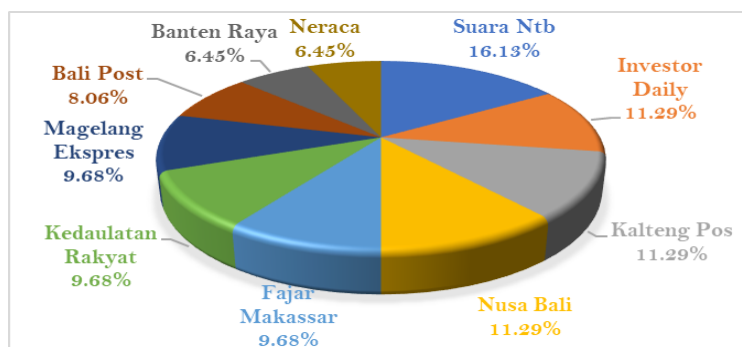
The search results for online and print media news sources related to the DAK topic are given in Figures 3 and 4. The most dominating online media news sources related to the DAK topic are Infopublikid at 20.42 percent, followed by Serambi Indonesia at 11.97 percent. Several other online media that reported on this topic were Medcom.id, Suara Ntb, Tribun News, Berita Satu, Sindo News, Rrnews, Binsin Indonesia and Kontan. Meanwhile, the most dominating source of news coverage related to DAK is Suara Ntb (16.13 percent). Several other online media that reported on this topic were Investor Daily, Central Kalimantan Pos, Nusa Bali, Fajar Makassar, Kedaulatan Rakyat, Magelang Express, Bali Post, Banten Raya and Balance.



**Figure 3.** Sources of News on Online Media Related to DAK 2021

Source: IMA data processed, 2025





**Figure 4.** Sources of News on Print Media Related to DAK 2021

Source: IMA data processed, 2025

### 3.1 The Sector of Physical Assignment DAK that received the most public attention

The practice of the Physical DAK in the field depends on public supervision from online and print media reports. Identify issues or positive impacts associated with the implementation of physical DAK tasks by leveraging Intelligence Media Analytic (IMA). The reporting period is from January 1 to September 30, 2021. Based on the results of the analysis of reports in the media compiled by Intelligence Media Analytics (IMA), the following is the field of Physical Assignment DAK that received the most public attention (Table 1).

**Table 1.** Public Attention regarding Physical DAK Assignment 2021

| No | Physical DAK Sector                | News Theme                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Tourism                            | <ol style="list-style-type: none"> <li>1. The province of Bali has the highest regional income sourced from the tourism sector. To accelerate the improvement of tourism in Bali, the Ministry of Finance has allocated physical and non-physical Special Allocation Funds (DAK).</li> <li>2. The recommendation of the Regional Government to the Ministry of Tourism and Creative Economy to allocate Physical DAK in the tourism sector for the recovery and development of tourism due to the COVID-19 pandemic</li> </ol> |
| 2  | Small and Medium Industries (SMIs) | From 2020 until 2021, when the COVID-19 pandemic situation has an impact on the national economy, the DAK program for the development and revitalization of SMIs centers is continuing. Even the budget ceiling has increased quite significantly from previous years. The Ministry of Industry continues to carry out monitoring and evaluation activities to see the success of the                                                                                                                                          |

| No | Physical DAK Sector      | News Theme                                                                                                                                                                                                                                              |
|----|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                          | Physical DAK program in the small and medium industrial sector.                                                                                                                                                                                         |
| 3  | Roads Sector             | Accelerating the completion of the tender for road improvement using the Physical DAK allocation for the Road Sector in 2021. Its purpose is to anticipate a realignment of physical DAK allocations in the road sector.                                |
| 4  | Environmental sub-sector | The proposed increase in the Physical DAK budget for the Environmental Sub-Sector in 2022 is used for waste management and supporting infrastructure. In addition, it is also to build an early warning system for controlling environmental disasters. |

Source: IMA data processed, 2025

According to Table 1, the topics discussed by the media are related to several areas of physical DAK allocation in 2021. In the tourism sector, the news thread discussed proposals from regional governments to the Ministry of Tourism and Creative Economy to support the development and recovery of tourism in the post-COVID-19 pandemic. Several regions that have applied for support from the Ministry of Tourism and Creative Economy include Bandung City and Jambi Province. Another topic that is extensively reported in the tourism sector is the Central Government's efforts to encourage the recovery of tourism in Bali by allocating a Physical and Non-Physical DAK budget of Rp3.28 trillion to build an information center, development of tourist destinations, improvement of amenities, and other activities that encourage tourism recovery (Republika, 2021)

In the Environmental Sub-Sector, the issue of news coverage is more about the proposed increase in the Environmental Physical DAK budget in 2022. The proposed physical DAK for the environment in 2022 reaches Rp755.86 billion. This allocation is for waste management, supporting infrastructure, and an early warning system for controlling environmental disasters (Kontan, 2021). The Road sector is a field of Physical Assignment DAK that also gets public attention. Highlighted news for Physical DAK in the Roads sector is accelerating the tender process for road improvements in the Meranti Islands, Riau Province. The government accelerated the tender process to anticipate budget refocusing which would cause changes to the plans and budget ceilings for the Physical Road DAK.

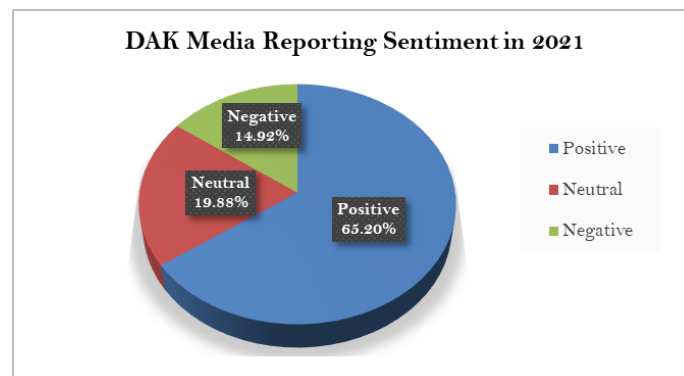
From 2020 until 2021, when the COVID-19 situation shocked the national economy, the DAK program for the development and revitalization of Small and Medium Industries (SMIs) centers is continuing. Even the budget ceiling has increased quite significantly from previous years. The Ministry of Industry continues to carry out monitoring and evaluation activities to see the success of the Physical DAK program in the small and medium industrial sector. Hopefully, the results of the implementation of



the Physical DAK program for the SMIs sector can effectively and sustainably support the strengthening of competence, capacity building, quality, and competitiveness in Indonesia to move the economic impact of the neighboring area and support the progress of the national economy (Obsession News, 2021).

### 3.2 Top Issues DAK Physical Assignment

In deepening the analysis related to development monitoring, it is necessary to identify issues, obstacles, and problems in the implementation of the Physical DAK Assignment for Provision of Sustainable Economic Infrastructure thematic in 2021, so it can give the relevant recommendations. The use of big data in development planning is used as material for policy formulation to be more responsive and on target. One of them is by looking at it from the community's point of view through media coverage that can monitor from the IMA system. The IMA system will automatically analyze the news to determine the media's public sentiment on existing issues (positive, negative, or neutral).



**Figure 5.** Media Reporting Sentiment on DAK Topic for Fiscal Year 2021

Source: IMA data processed, 2025

Based on the sentiment analysis in Figure 5, 65.2 percent of the reports gave a positive sentiment, 14.92 percent was a negative sentiment, and 19.88 percent was neutral. Some of the details are shown in table 2 below.

**Table 2.** Physical DAK 2021 in Each Sentiment

| Positive Sentiment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Construction of Three Road Projects</b></p> <p>The Head of Bridge Roads for the Batang Regency DPUPR, Endro Suryono ST MT, explained that Batang Regency received a DAK allocation for the improvement of three physical works, namely the enhancement of the Independence Pioneer Road in Batang District, the enhancement of the Tulis-Batiombo Road in the Tulis District, and the improvement of the Kaliboyo-Pecalungan Road, Pecalungan Region</p>                                                                    |
| <p><b>Berau Will Have a Weaving Production House in Kampung Sukan</b></p> <p>The Acting Head of the Berau Diskoperindag revealed that one of the SMIs is struggling to get an opportunity about the Special Allocation Fund and gave new enthusiasm for local governments to continue to develop existing Micro, Small &amp; Medium Enterprises (MSMEs) and Small and Medium Industries (SMIs). Meanwhile, the proposed 2022 SMIs will allocate to both physical and non-physical activities planned for the weaving workshop</p> |

**Negative Sentiment****COVID-19 Becomes a Factor for Slow Budget Absorption**

Until now, the absorption of the Gorontalo Regency Government's budget has only reached 13.9 percent or Rp. 19 billion. The COVID-19 pandemic was the main factor in the slow absorption of the budget, because most of the budget had to be refocused, including the DAK (Special Allocation Fund) budget

**Due to COVID-19, the DAK Program Failed to Realize**

The Banjarmasin City Government, through the Department of Public Works and Spatial Planning, failed to realize several physical projects sourced from the Special Allocation Fund (DAK) because health and education activities are to be the main, as one of the policies taken by the government to prevent and contain the spread of the COVID-19 outbreak

**Neutral Sentiment****Speed up Tender for Physical DAK**

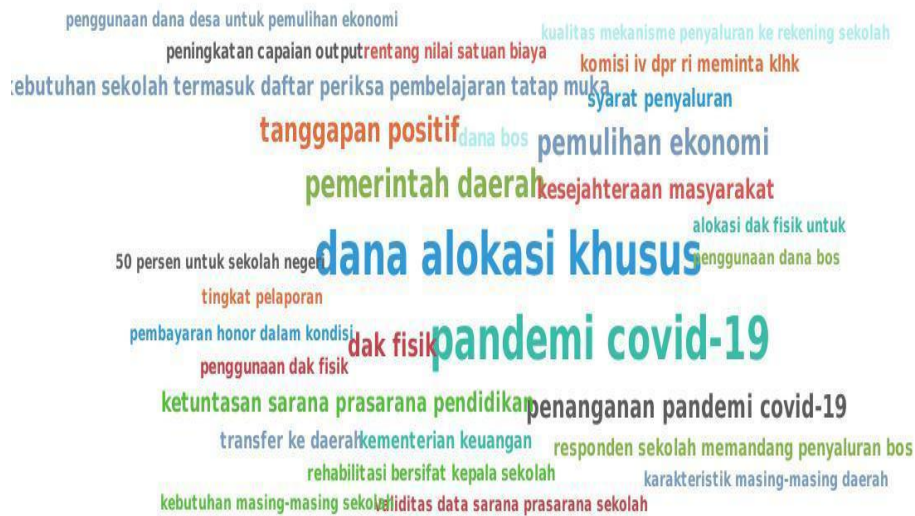
The West Nusa Tenggara Provincial Government has accelerated the tender for projects whose budget comes from the 2021 Physical Special Allocation Fund (DAK) for the Physical DAK package at the PUPR Service. Related to concerns about the refocusing of 2021 APBN funds which have the potential to affect the adjustment of the Physical DAK ceiling

**The Ministry of Industry conducts Monitoring and Evaluation of the DAK in the SMIs sector**

From 2020 until 2021, when the COVID-19 situation shocked the national economy, the DAK program for the development and revitalization of Small and Medium Industries (SMIs) centers is lasting. Even the budget ceiling has increased quite significantly from previous years. The Ministry of Industry continues to carry out monitoring and evaluation activities to see the success of the Physical DAK program in the small and medium industrial sectors.

Source: IMA data processed, 2025

Implementation of Physical DAK 2021 also includes the progress of practice and the problems. Word Clouds (also known as wordle, word collage, or tag cloud) are visual representations of words that give greater prominence to words that appear more frequently. The word cloud will display the word with the most frequency, which makes it more prominent than other words (Andreyestha, 2016). The word cloud regarding the 2021 Physical DAK report consists of the main keywords ((“Special Allocation Fund”) AND (“Physical” OR “Assignment Physical”) AND (“pandemic” OR “covid” OR “corona”) AND “2021”).



**Figure 6.** Word cloud of 2021 Physical DAK News

Source: IMA, 2025

According to data compiled by Intelligence Media Analytic (IMA), between January 1 and September 30, 2021, the most frequently cited issues in media coverage were those related to the Special Allocation Fund (87 reports). Then, followed by the COVID-19 pandemic issues as many as 87 reports, Local Government (59 reports), Economic Recovery (53 reports), and Positive Response (52 reports). The results of the identification of problems in each issue can be seen in table 3.

**Table 3.** Identification of Top Issue Problems on Physical DAK Topic in 2021

| Top Issue               | Problem Identification                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Special Allocation Fund | The importance of synchronizing understanding related to the Special Allocation Fund (DAK) between the central and local governments to solve problems related to the allocation of these funds                                                                                                                                                                                           |
|                         | In 2021, Physical DAK will go through refocusing and simplification of types/fields/activities so that the allocation per region is significant and optimal in the context of recovering the impact of the COVID-19 pandemic, increasing and equitable provision of public service infrastructure, and strengthening synergies with spending by Ministries/Institutions and other sources |
|                         | The Ministry of Health issues a policy that health service facilities will propose a Physical Special Allocation Fund (DAK) for the health sector by prioritizing the use of domestic medical devices                                                                                                                                                                                     |

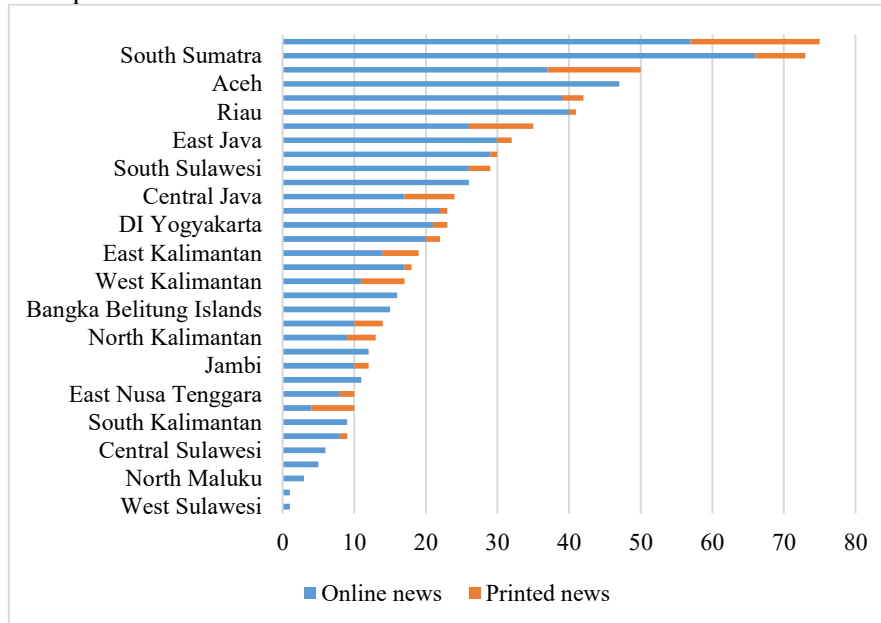
| Top Issue           | Problem Identification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | All Regional Apparatuses to accelerate budget absorption and physical implementation. Moreover, the regional apparatus that manages the Special Allocation Fund (DAK)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| COVID-19 pandemic   | <p>COVID-19 is the largest source of uncertainty over the future national economic situation. The government needs to increase the effectiveness of the use of DAK through the distribution of contract-based Physical DAK to reduce idle cash in the regions, as well as non-physical DAK to encourage increased output outcome and also support service quality enhancement</p> <p>Acceleration of absorption of Special Allocation Funds sourced from the APBN to stimulate economic growth during the COVID-19</p> <p>The consequence of the COVID-19 pandemic is the development that can be intervened by the local government is limited, but there is a slight advantage with the support from DAK (Special Allocation Fund) for some sectors, such as health, infrastructure, education, culture</p> <p>For recovering tourism conditions during the COVID-19 pandemic, the government is trying to fix the infrastructure of tourist destinations by asking for a physical Special Allocation Fund (DAK) for the tourism office to the central government</p> |
| Regional government | <p>Improved Regional Revenue and Expenditure Budget (APBD) draft changes are due to transfer funds from the central government, both physical and non-physical Special Allocation Funds (DAK)</p> <p>The Regional Government immediately readjusted the 2021 APBD documents after cuts from the center and refocusing of the budget for handling COVID-19.</p> <p>The regional government is optimizing the 2021 Physical Special Allocation Fund (DAK) to handle the impact of the COVID-19 pandemic.</p> <p>The withholding of the Physical Special Allocation Fund (DAK) was due to regulation of the regional government organization's (OPD) activity budget plan.</p>                                                                                                                                                                                                                                                                                                                                                                                             |

Source: IMA data processed, 2025

### 3.3 Regions in Physical DAK News

As a form of support from the Central Government to Regional Governments to encourage economic recovery and regional development, the provision of transfer funds, one of which is the Special Allocation Fund is meaningful for Regional Governments. It is necessary to carry out monitoring activities to determine the implementation of DAK in the field. Policy monitoring through news coverage in print and online media is an alternative to monitoring the practice of

DAK. Based on data collected from Intelligence Media Analytics (IMA) which includes news on online and print media, a portrait of provincial reports based on the number of reports on DAK is given in Figure 7. The province that received the most media reports was Bali Province (75 news reports), then South Sumatra Province with 73 news reports, and West Java Province with 50 news reports in print and online media.



**Figure 7.** Total of News about Special Allocation Fund (DAK) in each Province

Source: IMA data processed, 2025

Figure 7, which presents the number of news related to DAK in each province, showed that the Bali Province has the most news coverage about DAK, which is 75 news includes 57 news in online media and 18 in print media. The news related to DAK in Bali Province highlighted the efforts to economic recovery after COVID-19 in the tourism sector. The Bali Province has regional income sourced from the tourism sector that has declined during the COVID-19 pandemic. To recover the tourism sector, the government allocates transfer funds. The central government provides a physical and non-physical Special Allocation Fund (DAK) for the Bali Province of Rp3.28 trillion. The central government transfers funds to the province to support the economic recovery and handle the COVID-19 pandemic in Bali (Merdeka, 2021).

The second province with the most news related to DAK is South Sumatra Province, with 66 news in online media and 7 (seven) news in printed media. There are several news topics related to DAK in South Sumatra Province, one of them is the encouragement to accelerate the absorption of Special Allocation Funds sourced from the state budget (APBN) by Regional Work Equipment Units (SKPD) to the Regency/City Government level in South Sumatra Province to stimulate economic growth during the COVID-19 pandemic. The absorption of the South Sumatra Province budget until the second quarter was still low, namely 6.08 percent for financial realization and 18.71 percent for physical realizations (Antara, 2021).

The next province with the most news regarding DAK is West Java Province, with 50 news including 37 news in online media and 13 in print media. There are several news topics related to DAK in West Java Province, including 1) Reporting on collaboration

activities between the Bandung City Government and the Minister of Tourism and Creative Economy in which the Bandung City Government emphasizes the need for support from the Ministry of Tourism and Creative Economy to develop tourism and creative economy in Bandung City. During the COVID-19 pandemic, the economy of Bandung City experienced a contraction, so they expect the Central Government could provide a stimulus in the form of DAK for physical and non-physical development (Sinarpagi News, 2021); 2) Reporting on the procurement and distribution of contraceptives at the Department of Population Control and Family Planning (Dalduk-KB) of the Bogor City Government. Purchases of contraceptives for the 2021 fiscal year are from the DAU, DAK-Physical Regular, and DAK-Physical Assignment (Radarbogor, 2021).

### 3.4 Figures in DAK News

Public figures are essentially people who have a significant role and power in a community group, namely the ability to influence other people or groups (Budiarjo, 1972). Behind the determination and implementation of government policies, there are figures or community leaders who act as decision-makers or as figures who give feedback to government policies. Several figures appear in the news related to DAK policies and implementation. Based on the analysis using the IMA system, Nadiem Makarim is the top person that is most highlighted in media coverage (30.48 percent). Other highlighted figures in the news regarding DAK were Joko Widodo (23.17 percent) and Sri Mulyani Indrawati (16.19 percent).

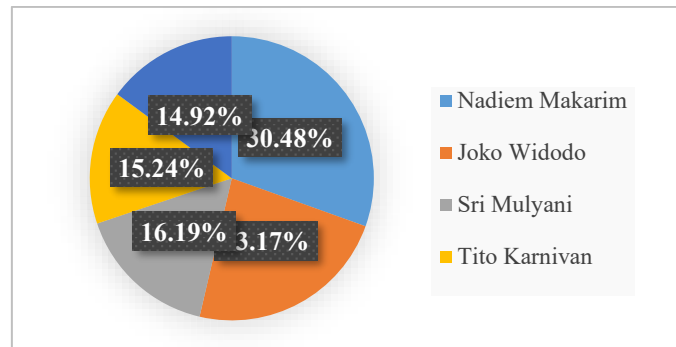


**Figure 8.** Wordcloud of Figures in DAK News 2021 on the IMA System

Source: IMA, 2025

In online media, news regarding the figure of Nadiem Makarim generally talks about the policy issue of School Operational Assistance (BOS) and Physical DAK for Education. In addition, the non-physical DAK policy in the education sector is also concerning the government's plan for the non-physical DAK in 2022, which will focus on 1) Distribution of School Operational Assistance (BOS), PAUD Operational Assistance (BOP), and Equity BOP that will be transferred directly to the education unit account; 2) BOP and BOS unit values are no longer equal; 3) The use of BOS, PAUD BOP, Equality BOP is more flexible according to school needs and 4) Teacher allowance in 2022 considers Government Worker with an Employment Agreement (PPPK) teachers in 2021. This policy is an effort in the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) planning during the pandemic (Kompas, 2021).





**Figure 9.** Portraits of Figures in DAK News 2021

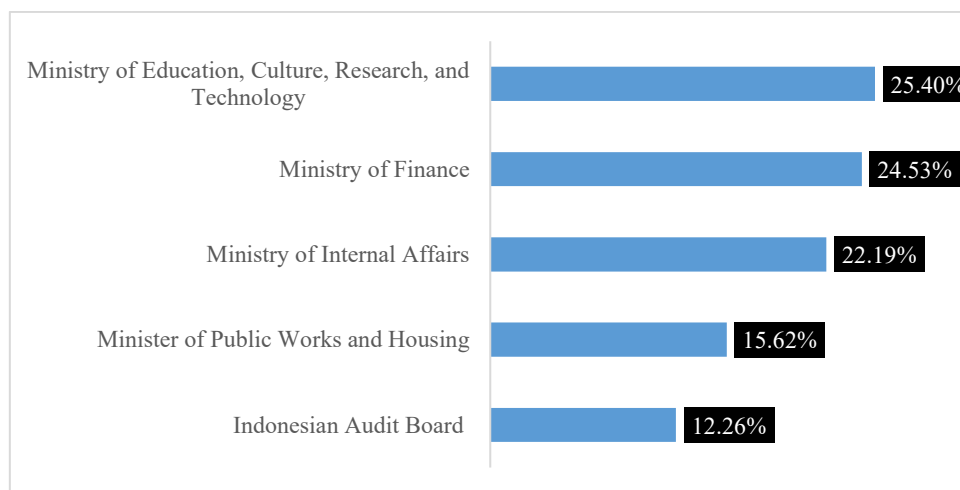
Source: IMA data processed, 2025

Furthermore, regarding the figure of Joko Widodo in media coverage, he highlighted the government's policy in allocating Transfer to Region and Village Funds (TKDD) in the 2022 budget year, which is lower than in 2021. It is due to the budget focusing on improving the quality of regional spending to accelerate the improvement and distribution of welfare. Transfer to the Region and Village Funds are also expected to increase the effectiveness of the use of Special Transfer Funds (DTK) through the distribution of contract-based Special Allocation Funds (DAK) for Physical and Non-Physical to encourage increased output and outcomes, as well to support service quality improvements (Infopublik, 2021).

The news regarding Sri Mulyani Indrawati as Minister of Finance highlighted the 2022 TKDD policy. The TKDD policy in 2022 is generally directed to economic recovery and improving the quality of implementation to support regional performance. In this regard, the TKDD policy for 2022 are to: 1) Continuing the policy of improving the quality of regional expenditures to increase and distribute welfare among regions; 2) Continuing to strengthen the synergies of budget planning through increased harmonization of expenditures of Ministries/Agencies and TKDD, specifically related to the Special Allocation Fund (DAK) for Physical ; 3) Continuing the policy of using General Transfer Funds (DTU) to improve the quality of regional public infrastructure, economic recovery in the regions, and human resource development; 4) Increase the effectiveness of the use of Special Transfer Funds (DTK) through contract-based distribution of Physical DAK to reduce idle cash in the regions and Non-Physical DAK to encourage increased output and outcomes and support service quality improvements; and 5) Prioritizing the use of Village Funds for economic recovery in villages through social protection programs, activities for handling the COVID-19 pandemic and supporting priority sectors in villages (Kontan, 2021).

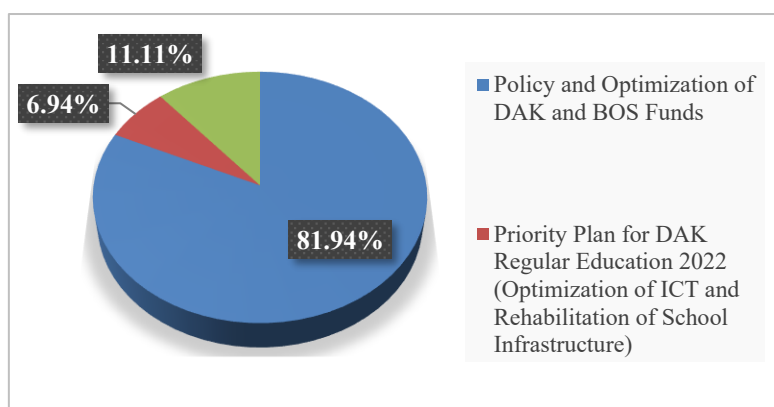
### 3.5 Institutions in DAK News

Based on media news in the IMA system compiled from January 1st to September 30th in 2021, the most highlighted institution was the Ministry of Education, Culture, Research, and Technology at 25.40 percent, with the dominating news topics related to the optimization of Special allocation funds (DAK) Physical and Non-physical School Operational Assistance (BOS). Next followed by the Ministry of Finance (24.53 percent) and the Ministry of Home Affairs (22.19 percent).



**Figure 10.** Portraits of Institutions in DAK News 2021

Source: IMA data processed, 2025



**Figure 11.** DAK News in 2021 related to Kemendikbudristek in the Media

Source: IMA data processed, 2025

The Special Allocation Fund (DAK) is a significant part of the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) budget planning. It is so that priority programs in the regions can continue. Generally, the most highlighted topic related to the Ministry of Education, Culture, Research, and Technology in the media is the DAK-Education, as shown in Figure 11. In the news related to the Ministry of Education, Culture, Research, and Technology, the distribution of School Operational Assistance (BOS) and Special Allocation Funds (DAK) Physical 2021 policy is in synergy with the Ministry of Finance & Ministry of Internal Affairs.

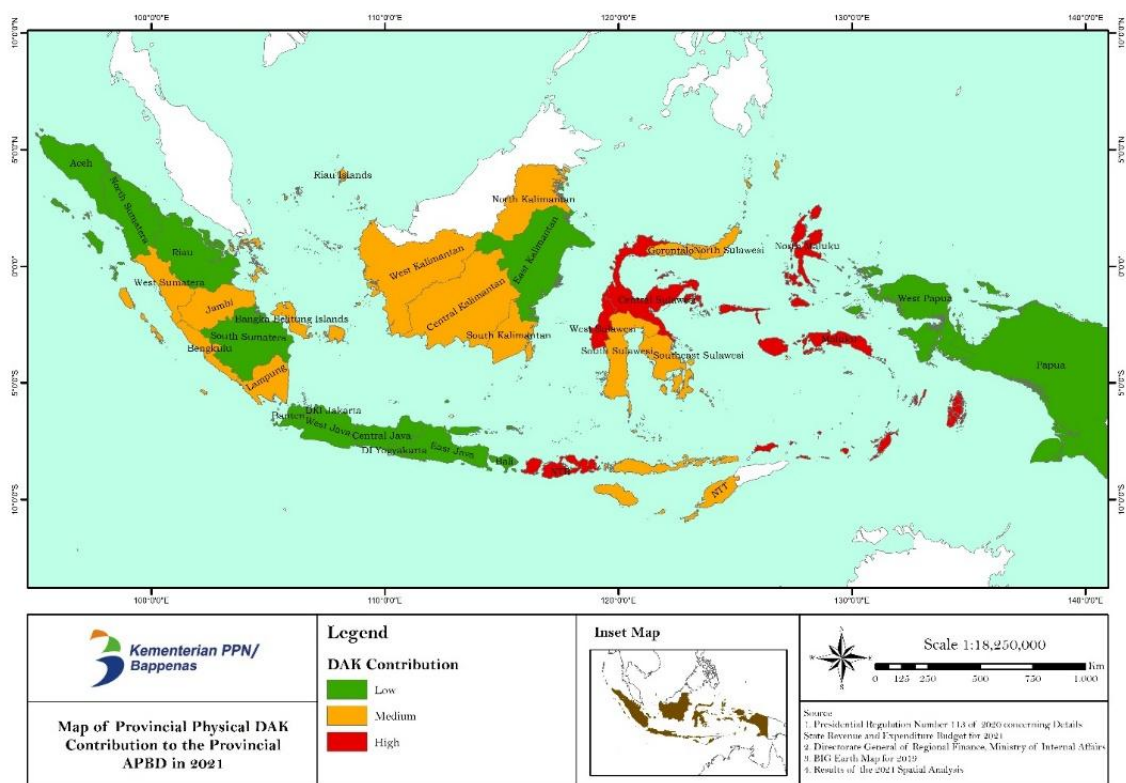
About the Ministry of Finance, the most highlighted news topics by the media are 1) Formulating policy directions for the implementation of DAK during the COVID-19 pandemic with information technology usage in monitoring and evaluation (in synergy between the Ministry of Finance, the Ministry of National Development Planning (Bappenas), and the Ministry of Internal Affairs, 2) Government Borne Value Added Tax (PPN DTP) to encourage and maintain public consumption in the property sector during the pandemic, as well as other assistance including Self-Subsistent Housing Stimulant Assistance (BSPS) and Physical DAK and 3) Refocusing the Special Allocation Fund

(DAK) in 2021. Meanwhile, news topics related to the Ministry of Public Works and Public Housing, namely physical development activities, such as the environmental roads and drainage construction, have been postponed and budgeted again in 2022. The Supreme Audit Agency (BPK) reported more about the audit conducted by BPK in the first semester, which was then allowed to make changes to the APBD to spend on the productive sector in the context of handling COVID-19.

### 3.6 Relationship between DAK News and DAK Contribution in the Regions

The total budget for the Provincial Physical DAK for Fiscal Year (FY) 2021 planned at Rp11,216,236,008,000.00 (eleven trillion two hundred sixteen billion two hundred thirty-six million and eight thousand rupiahs), constitutes 17.19 percent of the Physical DAK, 5.71 percent of the Special Transfer Fund (DTK), 1.63 percent of the Balancing Fund, 1.55 percent of the Transfer Fund to the Regions, and 0.41 percent of the total State Budget (APBN) for FY 2021. Based on Presidential Regulation Number 123 of 2020 concerning the Government Work Plan for FY 2021, the direction Physical DAK policy for the 2021 fiscal year, namely 1) Refocusing and simplification of types, fields, and activities of Physical DAK; 2) Improvement and equity in the provision of public service infrastructure and 3) Improving synergy with Ministry/Agency spending and other sources of funds. The distribution of the comparison of the Provincial Physical DAK to the Provincial Local Government Budget (APBD) for the 2021 fiscal year can show the scale of the contribution of the Physical DAK budget to the provincial government. The spatial analysis of the Physical DAK contribution to the structure of the provincial government budget is shown in Figure 12.

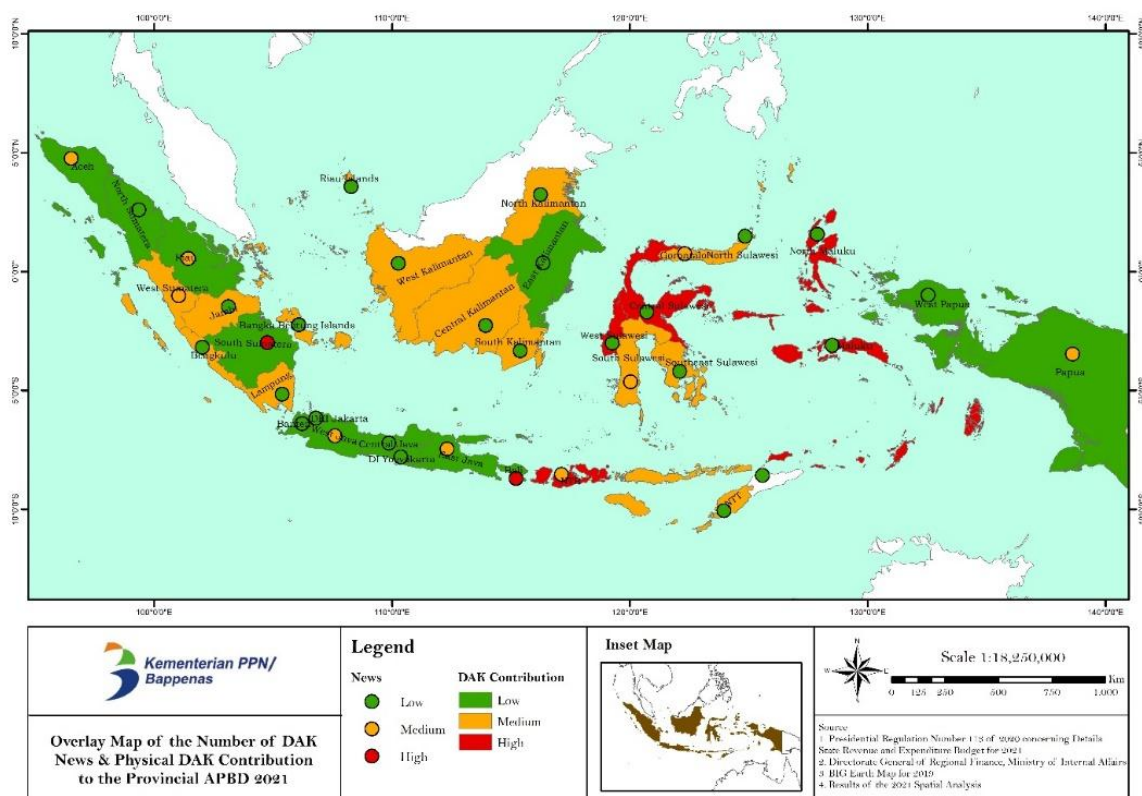
Map of the distribution of the Physical Special Allocation Fund (DAK) budget for the 2021 fiscal year based on the Presidential Regulation of the Republic of Indonesia Number 113 of 2020 concerning Details of the State Revenue and Expenditure Budget for the 2021 fiscal year. The physical DAK budget mapped is the Physical DAK allocation in each province. The results of the analysis show that from 34 provinces, there are 14 provinces in the low category (green zone with DAK Physical contribution <3.6 percent), 16 in the medium category (orange zone with DAK Physical contribution 3.6-7.22 percent), and 4 in the high category (red zone with DAK Physical contribution >7.2 percent). Regions with a low contribution from Physical DAK are: Aceh, North Sumatra, Riau, South Sumatra, DKI Jakarta, West Java, Central Java, DI Yogyakarta, East Java, Banten, Bali, East Kalimantan, West Papua, and Papua. Regions with DAK Physical contributions are in the moderate category, namely: West Sumatra, Jambi, Bengkulu, Lampung, Bangka Belitung Islands, Riau Islands, NTB, NTT, West Kalimantan, Central Kalimantan, South Kalimantan, North Kalimantan, North Sulawesi, South Sulawesi, Southeast Sulawesi, and Gorontalo, while regions with DAK Physical contributions are in the high category, namely: Central Sulawesi, West Sulawesi, Maluku, North Maluku.



**Figure 12.** Map of Provincial Physical DAK Contribution to the Provincial Local Government Budget (APBD) in 2021

Source: Analysis Results, 2025

The results of the analysis of the contribution of Physical DAK to the Provincial APBD overlay with the number of news related to DAK in each Province (Figure 13). The results of the analysis of the number of news related to DAK show that out of 34 provinces, there are 23 provinces in the low category (number of news <25), 9 in the medium classification (number of news 25-50), and 2 in the high classification (number of news > 50). Regions with the number of reports related to DAK are in the low category, namely: North Sumatra, Jambi, Bengkulu, Lampung, Bangka Belitung Islands, Riau Islands, DKI Jakarta, Central Java, DI Yogyakarta, Banten, NTT, West Kalimantan, Central Kalimantan, South Kalimantan, East Kalimantan, North Kalimantan, North Sulawesi, Central Sulawesi, Southeast Sulawesi, West Sulawesi, Maluku, North Maluku, West Papua. Regions with DAK Physical contributions are in the medium category, namely: Provinces of Aceh, West Sumatra, Riau, West Java, East Java, NTB, South Sulawesi, Gorontalo, and Papua, while regions with DAK Physical contributions are in the high category, namely: South Sumatra and Bali. The overlay map of the number of news related to DAK and the Physical DAK contribution to the Provincial APBD in 2021 showed in Figure 13.



**Figure 13.** Overlay Map of the Number of DAK News and the Physical DAK Contribution to the Provincial APBD 2021

Source: Analysis Results, 2025

The overlay results show that the categories of DAK news coverage and contributions from 34 provinces are as follows: 7 (seven) provinces in the low-low category, 12 (twelve) in the low-medium category, 4 (four) in the low-high category, 5 in the medium-low category, 3 (three) provinces in the medium-medium category, 1 (one) province in the medium-high category, and 2 (two) provinces in the high-low category. Details of the results of overlaying the number of reports related to DAK and the contribution of Physical DAK to the Provincial APBD in 2021 showed in Table 4.

**Table 4.** Overlay Result of the Number of DAK News and the Physical DAK Contribution to the Provincial APBD 2021

| Number of News | DAK Contribution | Province                                                                                                                                                                              |
|----------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Low            | Low              | North Sumatra, DKI Jakarta, Banten, Central Java, DI Yogyakarta, East Kalimantan, and West Papua.                                                                                     |
|                | Medium           | Bengkulu, Jambi, Lampung, Bangka Belitung Islands, Riau Islands, West Kalimantan, Central Kalimantan, South Kalimantan, North Kalimantan, North Sulawesi, Southeast Sulawesi and NTT. |



| Number of News | DAK Contribution | Province                                                   |
|----------------|------------------|------------------------------------------------------------|
|                | High             | Central Sulawesi, West Sulawesi, North Maluku, and Maluku. |
| Medium         | Low              | Aceh, Riau, West Java, East Java, and Papua.               |
|                | Medium           | West Sumatra, South Sulawesi, and Gorontalo.               |
|                | High             | NTB                                                        |
| High           | Low              | South Sumatera and Bali                                    |
|                | Medium           | -                                                          |
|                | High             | -                                                          |

Source: Analysis Results, 2021

## 4. Conclusions & Suggestion

### 4.1. Conclusions

During the COVID-19 pandemic, the government continued to carry out various strategies and policies, including handling COVID-19 and the National Economic Recovery. One of the efforts to accelerate the development and recovery of regions during the COVID-19 pandemic, the Central Government, distributes Special Allocation Funds from the State Budget (APBN). Monitoring the implementation of Physical DAK is needed to identify the role of DAK in the national economic recovery program, formulate strategic issues to develop the regions, and as input for future development plans. The utilization of Intelligence Media Analytics (IMA) can provide information and a comprehensive analysis description of the implementation of DAK through media coverage. Based on the news analysis, several conclusions have been obtained, including:

1. The limitation of the study on the DAK-Physical Assignment for the Sustainable Economic Infrastructure Provision is in the Small and Medium Industries, Tourism, Roads, and Environmental Sector. Based on news analysis using the IMA system, there are only 3 (three) areas that highlighted the most in media coverage, including:
  - a. In the Tourism Sector, the news topics are the proposals of the Regional Government to the Ministry of Tourism and Creative Economy to support the development and recovery of the tourism sector after the COVID-19 pandemic.
  - b. In the Environmental Sector, the news topics coverage is more about the proposal of Environmental Physical DAK budget increment in 2022.
  - c. In the Physical DAK for Roads Sector, the highlighted news is about the acceleration of the tender process, which aims to anticipate budget refocusing that causes changes in the plans and budget for the DAK-Physical Roads.
  - d. In the Small and Medium Industry (IKM) sector, the report focuses on the monitoring and evaluation carried out by the Ministry of Industry to review the implementation of the DAK-Physical IKM program in the COVID-19 pandemic situation that impacts the national economy.
2. The top issue that highlighted the most in media coverage of the IMA system is related to the Special Allocation Fund that related to the synchronization of understanding about Special Allocation Fund (DAK) between the central and regional governments, as well as refocusing and simplification of types/fields/activities so that the allocation of each region become significant and optimal in the



context of recovering the impact of the COVID-19 pandemic. Then, followed by the issue of the COVID-19 pandemic and the Regional Government.

3. The most highlighted area in print and online media coverage on the IMA system related to DAK throughout 2021 is the Bali Province which highlights the efforts to recover the economy after the COVID-19 pandemic in the tourism sector because the source of regional income from the tourism sector has decreased.
4. The most highlighted figure in the media coverage of the IMA system in the policy and implementation of DAK is Nadiem Makarim, who talks about the issue of policy on BOS funds and Physical DAK in the Education Sector in 2022.
5. The institution that gets the most public attention in media coverage on the IMA system is the Ministry of Education, Culture, Research, and Technology, with the dominating news topics related to the optimization of the Special Allocation Fund (DAK) for Physical and Non-Physical School Operational Assistance (BOS).
6. The results of the overlay in 34 provinces on the number of media coverage in the IMA system on DAK with the contribution of Physical DAK to the Provincial APBD shows that: 7 (seven) provinces in the low-low category, 12 (twelve) in the low-medium category, 4 (four) in the low-high category, 5 in the medium-low category, 3 (three) provinces in the medium-medium category, 1 (one) province in the medium-high category, and 2 (two) provinces in the high-low category.

#### **4.2 Suggestions**

Follow-up is needed to improve the management of DAK implementation as outlined through recommendations. Based on the analysis results of reports in the media by utilizing Intelligence Media Analytics (IMA) in obtaining information about the DAK Sector, in particular the DAK-Physical Assignment for the Sustainable Economic Infrastructure Provision for Small and Medium Industries, Tourism, Roads, and Environment. It recommends that DAK planning in various sectors consider public sentiments in the media as input for policymaking. In addition, increasing the synchronization of understanding related to the Special Allocation Fund (DAK) between the central and regional governments is not neglected. This effort needs to be strengthened by continuous socialization of DAK and supervision of DAK management so as not to deviate from the provisions of the technical implementation guidelines.

It recommended regional governments that receive DAK to maximize the DAK usage, particularly the DAK-Physical Assignment for the Sustainable Economic Infrastructure Provision in the Small and Medium Industries, Tourism, Roads, and Environment by accelerating the identification of various problems that appear in information/news through Big Data analysis. It can also be the basis for determining the priority scale in its completion. Based on media analysis, fundamental issues such as late regulation of technical guidelines need to be anticipated with the central government's policy to issue technical guidelines according to the schedule and more consistently so that the Regional Government can maintain the consistency and sustainability of the programs and activities implemented. The central government must also be quick to respond in prioritizing monitoring and evaluation locations as well as the DAK implementation issues that attract the public attention from the results of Big Data analysis so that these activities can be right on target, effective and efficient.

Meanwhile, from the side of the Regional Government, it is necessary to optimize the factors that influence the preparation of programs and the implementation of DAK

activities. The policy of refocusing the Physical DAK in 2021 must be responded to by simplification of types/fields/activities so that the allocation per region is significant and optimal in the context of recovering the impact of the COVID-19 pandemic, increasing and equitably providing public service infrastructure and strengthening synergies with ministry/institutional spending and other funding sources.

### References

- Afandi, T. (2017). *Implementasi Big Data untuk Perumusan Kebijakan Publik* (Paparan Kementerian PPN/Bappenas). Presented in Siaran Pers: 21 February 2017. Available from [https://www.bappenas.go.id/files/5714/8767/0177/Siaran\\_Pers\\_Implementasi\\_Big\\_Data\\_untuk\\_Perumusan\\_Kebijakan\\_Publik.pdf](https://www.bappenas.go.id/files/5714/8767/0177/Siaran_Pers_Implementasi_Big_Data_untuk_Perumusan_Kebijakan_Publik.pdf) [Accessed March 30, 2021]
- Andreyestha. (2016). Analisis Sentimen Masyarakat terhadap Fenomena Teroris Melalui Twitter di Indonesia. *Jurnal Kajian Ilmiah Universitas Bhayangkara Jakarta Raya*, 19(3): 239–247.
- Antarabengkulu. (2021). *Pembangunan infrastruktur di Rejang Lebong mengandalkan DAK*. Bengkulu: 24 Agustus 2021. Available from <https://bengkulu.antaranews.com/berita/179330/pembangunan-infrastruktur-di-rejang-lebong-mengandalkan-dak> [Accessed October 11, 2021].
- Antaranews. (2021). *Sumatera Selatan Dorong Percepatan Realisasi DAK Tahun 2021*. Palembang: 29 July 2021. Available from <https://sumsel.antaranews.com/berita/567815/sumatera-selatan-dorong-percepatan-realisasi-dak-tahun-2021> [Accessed October 4, 2021]
- Apriliani, A.P., & Khoirunurrofik. (2020). The Impact of Special Allocation Fund (DAK) for Health on Achievements of Health Development Performance in Indonesia. *Economies* 2020, 8(3): 72. <https://doi.org/10.3390/economies8030072>
- Borneo24. (2021). *Minta Kementerian Bersinergi Susun Dana Alokasi Khusus Supaya Tepat Sasaran, Ini Kata Wapres*. Jakarta: 14 May 2021. Available from <https://borneo24.com/nasional/minta-kementerian-bersinergi-susun-dana-alokasi-khusus-supaya-tepat-sasaran-ini-kata-wapres> [Accessed October 11, 2021]
- Boyd, D., & Crawford, K. (2012). Critical questions for big data: Provocations for a cultural, technological, and scholarly phenomenon. *Information, communication & society*, 15(5), 662-679. <https://doi.org/10.1080/1369118X.2012.678878>
- Budiardjo, M. (1972). *Dasar-Dasar Ilmu Politik*. Jakarta: Gramedia Pustaka Utama.
- Chen, M., Mao, S., & Liu, Y. (2014). Big data: A survey. *Mobile networks and applications*, 19, 171-209. <https://doi.org/10.1007/s11036-013-0489-0>
- CNN Indonesia. (2021). *Satgas Sebut Positivity Rate Mei Terendah Sepanjang Pandemi*. Jakarta: 11 May 2021. Available from <https://www.cnnindonesia.com/nasional/20210511145734-20-641458/satgas-sebut-positivity-rate-mei-terendah-sepanjang-pandemi> [Accessed October 8, 2021]
- Infopublik. (2021). *Pidato Nota Keuangan RAPBN 2022: Anggaran Transfer Daerah dan Dana Desa Rp770,4 Triliun*. Jakarta: 16 August 2021. Available from <https://infopublik.id/kategori/nasional-sosial-budaya/556367/pidato-nota-keuangan-rapbn-2022-anggaran-transfer-daerah-dan-dana-desa-rp770-4-triliun> [Accessed October 12, 2021]

- Kanaiya, I. P. C., & Mustanda, I. K. (2020). *Pendapatan Asli Daerah, Dana Alokasi Umum dan Dana Alokasi Khusus Berpengaruh terhadap Belanja Modal Pemerintah* (Doctoral dissertation, Udayana University).
- Khairani, A., & Irwansyah (2018). Pemanfaatan Big Data untuk Percepatan Proses Underwriting Sebagai Strategi Komunikasi Marketing Terpadu Perusahaan Asuransi Jiwa. *Jurnal Nomoslec*, 4(1), 785-793. <http://jurnal.unmer.ac.id/index.php/n/article/view/2546/1566>
- Kompas. (2021). *DAK Non Fisik 2022 Nilai Satuan BOP dan BOS Tidak Lagi Satuan*. Jakarta: 3 September 2021. Available from <https://www.kompas.com/edu/read/2021/09/03/140000771/dak-nonfisik-2022-nilai-satuan-bop-dan-bos-tidak-lagi-seragam/> [Accessed October 12, 2021]
- Kompas. (2021). *Satgas: 10 Provinsi Sumbang 77 Persen Kasus Kematian COVID-19 Agustus*. Jakarta: 1 September 2021. Available from <https://nasional.kompas.com/read/2021/09/01/16564891/satgas-10-provinsi-sumbang-77-persen-kasuskematian-covid-19-agustus> [Accessed October 8, 2021]
- Kontan. (2021). *Kebijakan TKDD Tahun 2022 Diarahkan untuk ini*. Jakarta: 24 August 2021. Available from <https://nasional.kontan.co.id/news/kebijakan-tkdd-tahun-2022-diarahkan-untuk-ini> [Accessed October 12, 2021]
- Kontan. (2021). *KLHK Usul DAK Bidang Lingkungan Hidup dan Kehutanan Ditingkatkan Pada Tahun 2022*. Jakarta: 23 June 2021. Available from <https://nasional.kontan.co.id/news/klhk-usul-dak-bidang-lingkungan-hidup-dan-kehutanan-ditingkatkan-pada-tahun-2022/> [Accessed October 8, 2021]
- Kontan. (2021). *Tren Angka Positivity Rate Indonesia per Mei 2021 Terendah Selama Pandemi COVID-19*. Jakarta: 13 Mei 2021. Available from <https://newssetup.kontan.co.id/news/tren-angka-positivity-rate-indonesia-per-mei-2021-terendah-selama-pandemi-covid-19> [Accessed October 8, 2021]
- Kontan. (2021). *Sektor Pariwisata Bali Turun, Sri Mulyani: APBN Dukung Melalui Transfer Daerah*. Jakarta: 8 April 2021. Available from <https://regional.kontan.co.id/news/sektor-pariwisata-bali-turun-sri-mulyani-apbn-dukung-melalui-transfer-daerah> [Accessed October 4, 2021]
- Liputan 6. (2021). *Mau Beli Rumah Bebas Pajak? Ini Syaratnya*. Jakarta: 10 August 2021. Available from <https://www.liputan6.com/bisnis/read/4629005/mau-beli-rumah-bebas-pajak-ini-syaratnya> [Accessed October 12, 2021]
- Matriksa, B. (2020). Potensi Dana Insentif Daerah Sebagai Salah Satu Sumber Pendapatan Daerah Di Provinsi DKI Jakarta. *Jurnal Lingkar Widyaiswara*, 7(2): 39–48.
- Merdeka.com. (2021). *Sri Mulyani Anggarkan Dana Alokasi Khusus Rp 3,8 Triliun untuk Bali*. Jakarta: 8 April 2021. Available from <https://www.merdeka.com/uang/sri-mulyani-anggarkan-dana-alokasi-khusus-rp38-triliun-untuk-bali.html> [Accessed October 4, 2021]
- Metrojambi. (2021). *DPRD Jambi Temui Kemenparekraf Diskusikan DAK Fisik Bidang Pariwisata*. Jambi: 17 June 2021. Available from <https://www.metrojambi.com/read/2021/08/24/63959/dprd-jambi-temuikemenparekraf-diskusikan-dak-fisik-bidang-pariwisata> [Accessed October 4, 2021]
- Nawacita Post. (2021). *Kemendagri Minta Pemda Tak Ragu Belanjakan APBD untuk Sektor Produktif dan Penanganan Covid-19*. Jakarta: 2 June 2021. Available from

- <https://nawacitapost.com/daerah/2021/06/02/kemendagri-minta-pemda-tak-ragu-belanjakan-apbd-untuk-sektor-produktif-dan-penanganan-covid-19/> [Accessed October 11, 2021]
- Oates, W.E. (1993). Fiscal Decentralization and Economic Development. *National Tax Journal*, 46(2), 237-243.
- Obsession News. (2021). *Dukung Pembangunan Sentra IKM, Kemenperin Lakukan Monev Program DAK*. Jakarta: 31 August 2021. Available from <https://www.obsessionnews.com/dukung-pembangunan-sentra-ikm-kemenperin-lakukan-monev-program-dak/> [Accessed October 14, 2021]
- Oketimescom. (2021). *Realisasi Fisik Swakelola Reserve dan Drainase Jalan Lintas Timur Siak Hulu Capai 75 Persen*. Pekanbaru: 1 September 2021. Available from <https://www.oketimes.com/news/30421/realisasi-fisik-swakelola-reserve-dan-drainase-jalan-lintas-timur-siak-hulu-capai-75-persen.html> [Accessed October 11, 2021]
- Pambudi, A. S., Agnelia, D. P., & Putri, D. M. A. C. (2022). Evaluation of Contribution and Distribution of Special Allocation Fund (DAK) Physical Assignment Thematic of Sustainable Economic Infrastructure Provision. *Jurnal Perencanaan Pembangunan: The Indonesian Journal of Development Planning*, 6(1), 135 - 154. <https://doi.org/10.36574/jpp.v6i1.250>
- Pambudi, A.S. (2021a). Evaluasi On Going Dana Alokasi Khusus Fisik Bidang Pendidikan Dalam Masa Pandemi Corona Virus Disease-19 Berbasis Intelligence Media Management (IMM). *Jurnal Kebijakan Pemerintahan*, 4(2), 1-7. <https://doi.org/10.33701/jkp.v4i2.1792>
- Pambudi, A.S. (2021b). Kendala Adaptasi Pemerintah Daerah Dalam Implementasi DAK Fisik Saat Pandemi COVID-19. *Jurnal Ilmiah Wahana Bhakti Praja*. 11 (1), 1-17. <https://doi.org/10.33701/jiwbp.v11i1.1536>
- Pambudi, A. S. (2021c). 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>
- Pambudi, A.S., Deni, Hidayati, S., Putri, D.A.C., & Wibowo, A. D. C. (2021). Special Allocation Fund (DAK) for Education Sector: A Development Evaluation Perspective of Fiscal Year 2019. *Jurnal Ekonomi Dan Pembangunan* 29 (1), 41-58. <https://doi.org/10.14203/JEP.29.1.2021.41-58>
- Radarbogar. (2021). *Pengadaan Alat Kontrasepsi di Dinas Dalduk-KB, Dewan: Bagaimana Mekanisme Distribusinya*. Bogor: 15 September 2021. Available from <https://www.radarbogar.id/2021/09/15/pengadaan-alat-kontrasepsi-di-dinas-dalduk-kb-dewan-bagaimana-mekanisme-distribusinya> [Accessed October 10, 2021]
- Republika. (2021). *Tambahan Rp 3,28 Triliun untuk Menggenjot Pariwisata Bali*. Bali: 9 April 2021. Available from <https://www.republika.co.id/berita/qr9zt0328/tambahan-rp-328-t-untuk-menggenjot-pariwisata-bali> [Accessed October 8, 2021]
- Riaupos. (2021). *Sanksi Refocussing, PUPRKP Percepat Tender DAK Fisik Bidang Jalan*. Kepulauan Meranti: 8 February 2021. Available from <https://riaupos.jawapos.com/kepulauan-meranti/08/02/2021/245891/sanksi-refocussing-puprkp-percepat-tender-dak-fisik-bidang-jalan.html> [Accessed October 8, 2021]

- Sinarpaginews. (2021). *Pemerintah Kota Bandung Butuh Dukungan dari kementerian Pariwisata dan Ekonomi Kreatif*. Kota Bandung: 20 May 2021. Available from <https://sinarpaginews.com/pariwisata/39237/pemerintah-kota-bandungbutuh-dukungan-dari-kementerian-pariwisata-dan-ekonomi-kreatif.html>, [Accessed October 4, 2021]
- Suarantb. (2021). *Percepat Tender DAK Fisik*. NTB: 15 January 2021. Available from <https://www.suarantb.com/percepat-tender-dak-fisik> [Accessed October 8, 2021]
- Sumselupdate. (2021). *Wagub Warning SKPD Provinsi dan Kabupaten Kota Kebut Realisasi DAK TA 2021*. Palembang: 27 July 2021. Available from <https://sumselupdate.com/wagub-warning-skpd-provinsi-dan-kabupaten-kota-kebut-realisasi-dak-ta-2021> [Accessed October 4, 2021]
- Tribun Kaltim. (2021). *Wakil Ketua Komisi X DPR RI Sebut Balikpapan Dapat DAK Rp 30 M, Jadi Sumber Pembangunan Pendidikan*. Balikpapan: 21 September 2021. Available from <https://kaltim.tribunnews.com/2021/09/21/wakil-ketua-komisi-x-dpr-ri-sebut-balikpapan-dapat-dak-rp-30-m-jadi-sumber-pembangunan-pendidikan> [Accessed October 12, 2021]