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An Evaluation of the Utilization of Special Allocation Funds in the Field of Vocational Secondary Education

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ABSTRACT-- *This study aims to provide information on how well the utilization of special allocation funds (DAK) in vocational secondary education in terms of the context, input, process, and product components.This study is an evaluation study using the research model of CIPP (context, input, process, product) developed by Stufflebeam. The sample consists of 181 respondents from five vocational high schools of national priority. The data were collected using questionnaires and through observations, interviews, and documentation. The instrument validation uses expert judgment, Aiken v index, and the product-moment correlation test for the questionnaire. The reliability testing uses the Alpha Cronbach formula. Data were analyzed using quantitative descriptive analysis methods.The results of the study show that the utilization of DAK in the vocational secondary education sector of the components of: (1) context, describing the utilization of DAK in the vocational secondary education sector in: (a) 10 SMKN Padang in the excellent category with a percentage of 95%; (b) State Vocational School in Padang in a very good category with a percentage of 95.7%; (c) SMKN 2 Sawahlunto in the very good category with a percentage of 67.4%; (d) SMK 9 Padang in the excellent category with a percentage of 52.5%; (e) SMK 4 Padang in the excellent category with a percentage of 65.3%; 2) inputs: (a) SMK 10 Padang in the excellent category with a percentage of 45%; PP Negeri Padang State Vocational School in the excellent category with a percentage of 82.5%; (c) SMKN 2 Sawahlunto in the very good category with a percentage of 52.3%; (d) SMK 9 Padang in the excellent category with a percentage of 42.5%; (e) SMK 4 Padang in the excellent category with a percentage of 44.1%; 3) process: a) SMK 10 Padang in the good category with a percentage of 50%; (b) State Vocational School in Padang in the very good category with a percentage of 86.9%; (c) SMKN 2 Sawahlunto in the very good category with a percentage of 47.8%; (d) SMK 9 Padang in the excellent category with a percentage of 40%; (e) SMK 4 Padang in the good category with a percentage of 50%; 4) product: (a) 10 SMKN Padang in the good category with a percentage of 50%; (b) State Vocational School in Padang in the very good category with a percentage of 47.7%; (c) SMKN 2 Sawahlunto in the good category with a percentage of 54.3%; (d) SMK 9 Padang in the excellent category with a percentage of 32.5%; (e) SMK 4 Padang in the good category with a percentage of 44.1%.*

Keywords*-- CIPP, evaluation, special allocation funds, utilization*

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I. INTRODUCTION

Vocational High School (SMK) is a form of formal education which organizes vocational education at secondary education level as a continuation of junior high school or equivalent formal education. The number of SMKs in Indonesia reached 13,337 SMKs, a slightly higher number compared to Senior High Schools (SMA) which only reached 12,513 schools [1]. This is inversely proportional in terms of SMK facilities and infrastructures with SMA, the results of the 2016 national accreditation showed that the achievement standard of SMK facilities and infrastructure was on average 82% lower than SMA with an achievement value of 85% [2]. Then it can be seen that the percentage of achievement of facilities and infrastructure in SMK is lower than that of SMA which should be expected to be higher, in accordance with the number of SMK.

The paradigm of vocational education is very different from general education. Vocational Education emphasizes education that adjusts to market demand [3]. Therefore, the government seeks to support the improvement of the quality of vocational education in Indonesia, one of which is by improving the existing facilities and infrastructure in SMK. This is in accordance with Ministerial Regulation number 19 of 2005 on National Education Standards mentioning the minimum criteria of the education system in all regions of Indonesia, one of which is the standard of facilities and infrastructure relating to the minimum criteria of learning spaces, places to exercise, places of worship, libraries, laboratories, workshops, playgrounds, places of creation and recreation, as well as other learning resources, needed to support the learning process, including the use of information and communication technology [4]. To support these efforts, the government programmed a program called the Special Allocation Fund (DAK) education program [5].

Unlike the School Operational Assistance (BOS) funds which are used for the needs of things that support school operations [6], This Special Allocation Fund (DAK) is used to support the achievement of national priorities which are the authority of the Region, the scope of specific activities and specific priority locations. Specifically, SMK is used to provide facilities and infrastructure for work competency practice activities and teaching factory product realization practices [5].

The calculation of DAK allocation is carried out through two stages, namely: (a) Determination of certain regions that receive DAK; and (b) Determination of the amount of DAK allocation for each region. Determination of Specific Areas must meet general criteria, special criteria, and technical criteria. The amount of DAK allocation for each region is determined by index calculation based on general criteria, special criteria, and technical criteria. DAK allocations per region are determined by Minister of Finance Regulation [7].

Based on preliminary observations made in January 2018, that there were a number of problems that occurred amongst other things, (1) the implementation of DAK funds only in the form of new classrooms and practice rooms, (2) delays in disbursing DAK, thereby slowing workmanship, (3) the auction process experienced postponement of time so as to delay the process of development work, (4) incompatibility of building material procurement specifications with what was built, (5) the absence of a standard format for evaluating the implementation of vocational education DAK, (6) delays in the target of finishing of development, and the time span of reporting DAK that is too short.

DAK is one of the important programs in the effort to improve access and quality of education services through efforts to meet the standards of educational facilities and infrastructure which is one of the priorities of national

development in the field of education [8], so it is necessary to encourage the provincial and district/city governments to take concrete actions in the context of carrying out compulsory governmental affairs related to basic services that must be carried out by the Regions [9].

Evaluation the utilization of special allocation funds needs to be done so that the program is better directed. The program evaluation aims to obtain accurate and objective information about an education policy [10]. The evaluation process must be carried out comprehensively so that the results can truly be used as a basis for determining the quality of education policy [11]. This means that evaluation is made as a whole to assess the supporting elements of an education policy [12].

Evaluation the utilization of the special allocation fund in the vocational high education sector uses the technical guidance of the special allocation fund which is guided by Presidential Regulation Number 5 of 2018 [7], PMK Number 112/PMK.07/2017 [13] and Minister of Education and Culture Regulation number 8 of 2018[5].

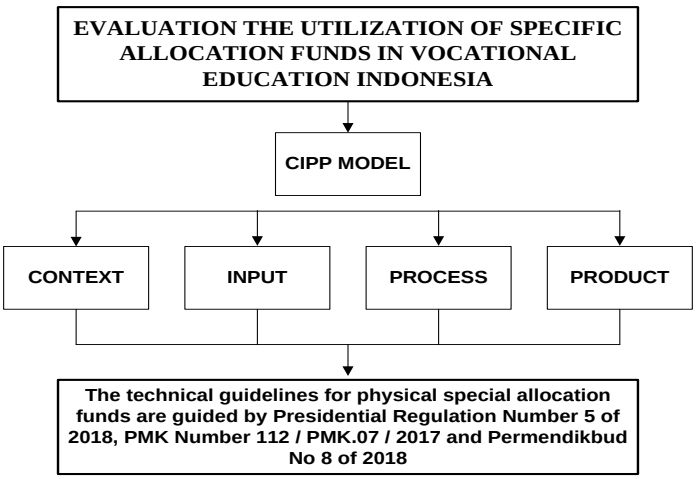

Figure 1: Framework

II. METHODOLOGY

This research is evaluation research, is action research taken to obtain information about the implementation of the program and the results are expected to be taken into consideration for decision making and improvement. This evaluation uses the CIPP (Context, Input, Process, Product) model approach from Stufflebeam [10].

This evaluation is focused on the use of DAK in SMK West Sumatra Province. The approach used is descriptive quantitative supported by the qualitative approach of the CIPP model developed by this Stufflebeam used with the intention to be able to reach every component of the program being evaluated [12]. This approach model is suitable for evaluating the implementation of the DAK program in the West Sumatra Province Vocational High School. The evaluation of this program is expected to produce data and information that can be used to make decisions; improvement, sustainability, expansion or even termination of programs that have been implemented [11]. The decision-making process is carried out by comparing findings or facts contained in the context, input, process, and product with predetermined standards or criteria [14]. The results of this study can be used as suggestions or input to determine the continuation of the DAK program for vocational secondary education. To make it easier to make research instruments, a grid is needed regarding the use of DAK in the field of vocational secondary education.

Table 1: Research Variables of DAK Utilization

No	component		Indicator
1	*Context*	a	b Policies related to DAK in the field of vocational high education
		c	d Benefits of DAK in the field of vocational high education
		e	f Targets of DAK in the field of vocational high education
2	*Input*	a	b The condition of human resources managing DAK
		c	d Condition of facilities and infrastructure for DAK management
		e	f DAK committee organization and management
3	*Process*	a	b The planning for use of DAK
		c	d The taking DAK
		e	f Use of DAK
		g	h DAK monitoring and evaluation
		i	j Reporting and responsibility of DAK
4	*Product*	a	b *Output*
		c	d *Outcome*

This research requires good data collection. The instrument can be said to be good that is an instrument that meets the requirements of validity and reliability. The instrument is declared valid if the instrument used really measures the aspect being measured. While the instrument is declared reliable, if the instrument used to measure aspects measured several times the results are consistent or relatively consistent [15].

III. RESULTS AND DISCUSSION

The validity used in this research is constructed validity. Content validity is used to determine the representative evidence of questionnaire sheet instruments, observation guidelines, and interview guides that are rated by Experts as well as Aiken V index [16].

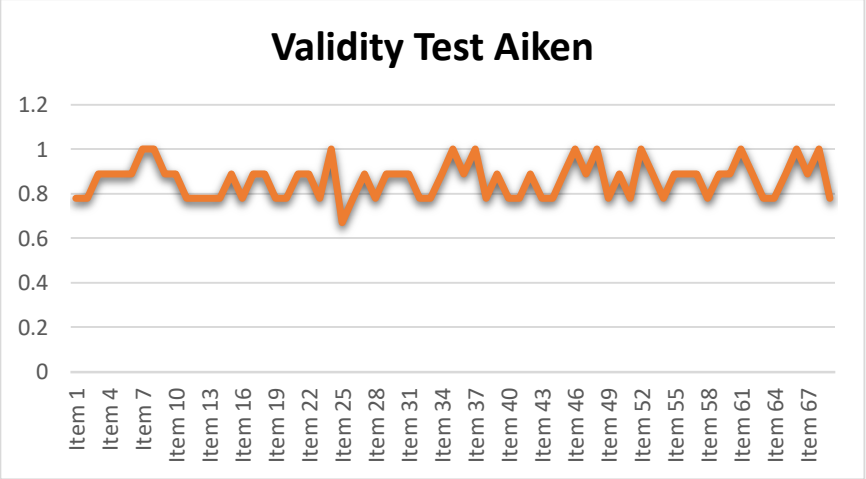

Figure 2: chart of Validity Test Aiken, between 0,67-1,00

In conclusion, the Aikens coefficient V obtained ≥ 0.60 from the coefficient Aikens index values in the table, the instrument tested can be declared valid [16].

The criterion for determining instrument reliability is the instrument reliability index with the Cronbach Alpha formula. The criterion used as a minimum limit for the reliability coefficient in this evaluation is ≥ 0,70 [17].

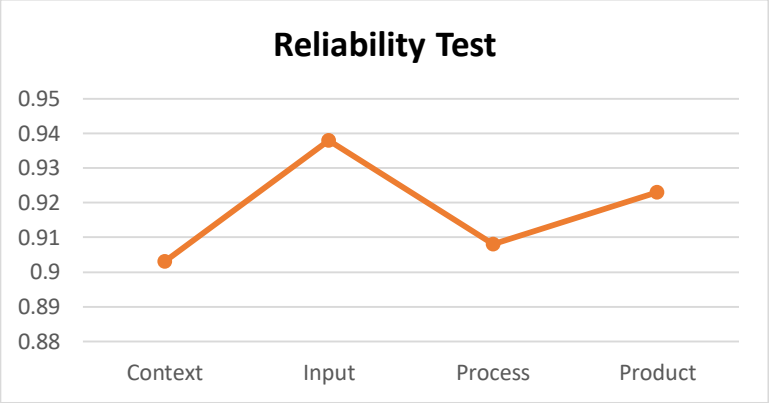

Figure 3: chart of reliability test Cronbach's Alpha if Item Deleted

The conclusion of the reliability test coefficient obtained 70 0.70 of the coefficient values of the reliability index in the figure, the instrument being tested can be declared reliable.

The results of the study are 5 vocational schools representing 5 fields of expertise, namely SMKN 10 Padang (Maritime), SMKN PP Padang (Food Security), SMKN 2 Sawahlunto (Energy Security), SMKN 9 Padang (Tourism), and SMKN 4 Padang (Creative Industries). It can be seen from the results of a comparison of Context, Input, Process, and Product evaluations from each school can be seen in the following table.

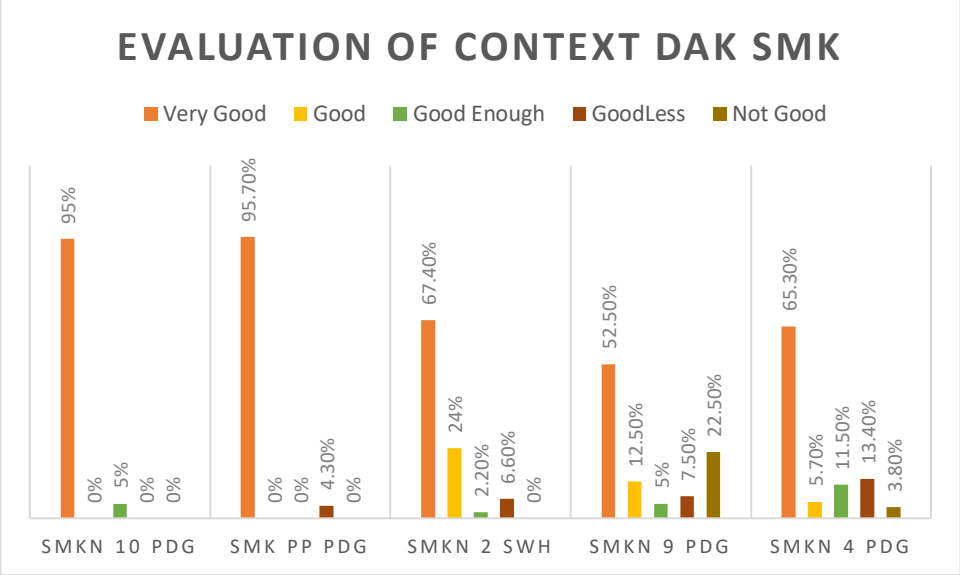

Figure 4: Evaluation Results of DAK Context in 5 Vocational High Schools

Figure 4 above can be concluded that the evaluation of the context of DAK utilization in vocational high education which has the highest percentage of excellent categories is SMKN PP Padang with a percentage of

95.7%, then followed by SMK 10 Padang with a percentage of 95%, then SMKN 2 Sawahlunto with 67.4% percentage, then SMKN 4 Padang with a percentage of 65.3%, and SMKN 9 Padang with a percentage of 52.5%. While for the category of not good the highest was SMKN 9 Padang with a percentage of 22.5% and followed by SMKN 4 Padang with a percentage of 3.8%.

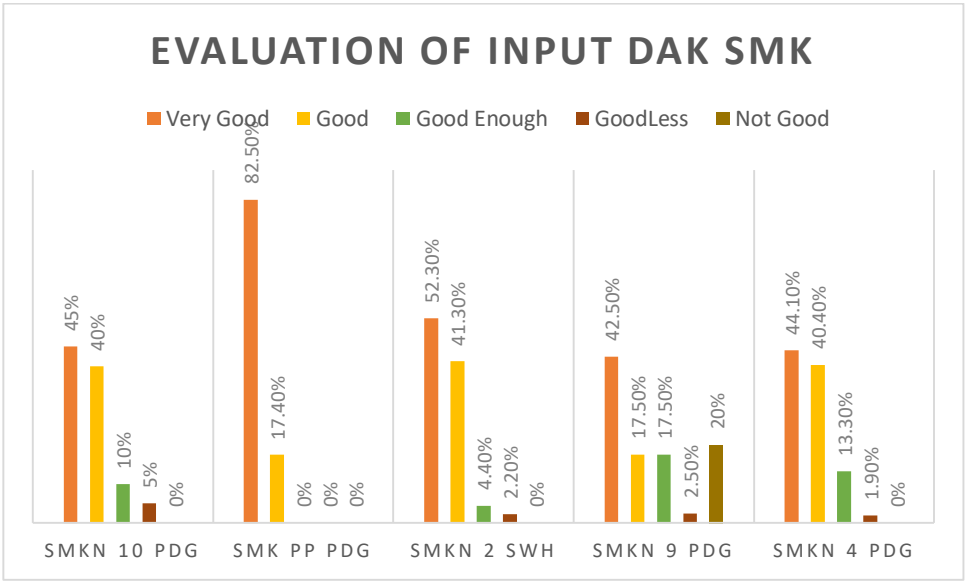

Figure 5: Evaluation Results of DAK Input in 5 Vocational High Schools

Figure 5 above can be concluded that the evaluation of DAK utilization input for vocational high education which has the highest percentage of very good category is SMKN PP Padang with a percentage of 82.5%, then followed by SMKN 2 Sawahlunto with a percentage of 52.3%, then SMKN 10 Padang with a percentage of 45%, then SMKN 4 Padang with a percentage of 44.1%, and SMKN 9 Padang with a percentage of 42.5%. While for the category of not good the highest was SMKN 9 Padang with a percentage of 20%.

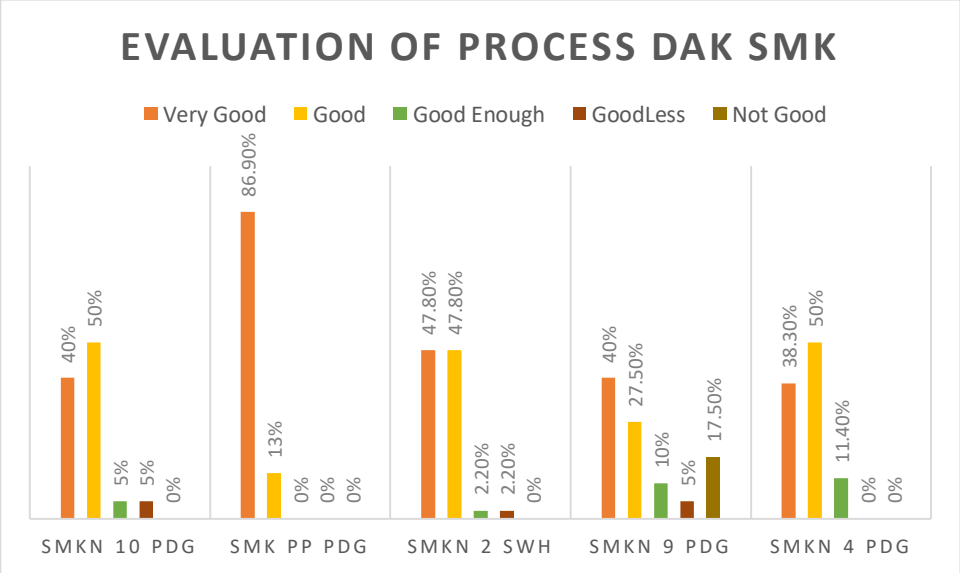

Figure 6: Evaluation Results of DAK Process in 5 Vocational High Schools

Figure 6 above can be concluded that the evaluation of DAK utilization process in the vocational high education sector which has the highest percentage of very good category is SMKN PP Padang with a percentage of 86.9%, then followed by SMKN 2 Sawahlunto with a percentage of 47.8%, then SMKN 10 Padang with a percentage of 40%, then SMKN 9 Padang with a percentage of 40%, and SMKN 4 Padang with a percentage of 38.3%. Whereas for the category of not good the highest was SMKN 9 Padang with a percentage of 17.5%.

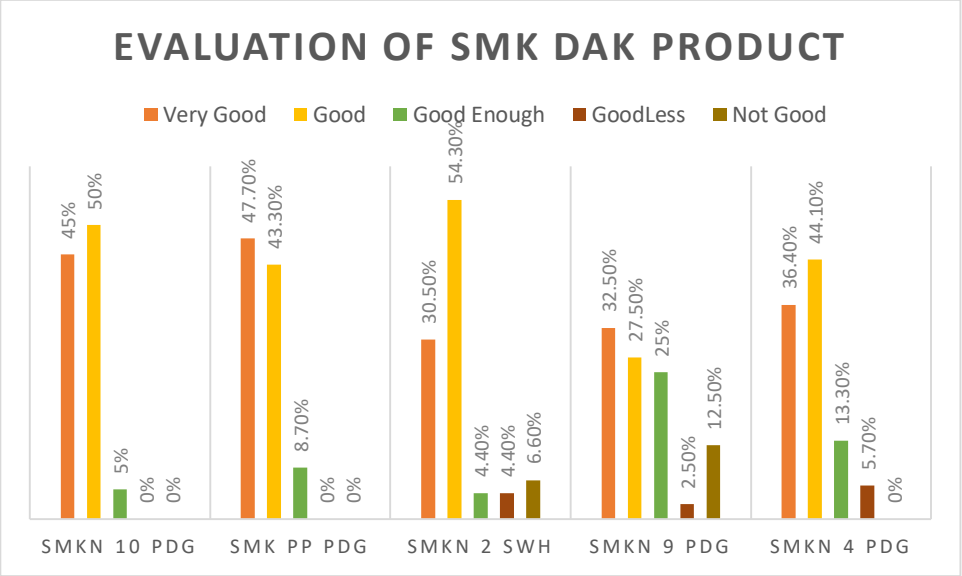

Figure 7: Evaluation Results of DAK Product in 5 Vocational High Schools

Figure 7 above can be concluded that the evaluation of DAK utilization products in the vocational secondary education sector which has the highest percentage of good categories is SMKN 2 Sawahlunto with a percentage of 54.3%, then followed by SMKN 10 Padang with a percentage of 50%, then SMKN 4 Padang with a percentage of 44.1%, then SMKN PP Padang with a percentage of 43.3%, and SMKN Padang with a percentage of 27.5%. Whereas the highest bad category was SMKN 9 Padang with a percentage of 12.5%, then followed by SMKN 2 Sawahlunto with a percentage of 6.6%.

IV. CONCLUSION

Comparison of Context, Input, Process, and Product evaluation results is summarized as follows: 1) Context evaluation results explain the utilization of DAK in vocational high education with the highest value obtained by SMKN PP Padang in very good category with a percentage of 95.7% and the lowest value in getting by SMKN 9 Padang in the very good category with a percentage of 52.5%; 2) The input evaluation results explain the use of DAK in the vocational high education sector with the highest value obtained by SMKN PP Padang Padang in the very good category with a percentage of 82.5% and the lowest value obtained by SMKN 9 Padang in the very good category with a percentage of 42.5%; 3) The process evaluation results explain the use of DAK in the vocational high education sector with the highest value obtained by SMKN PP Padang in the very good category with a percentage of 86.9% and the lowest value obtained by SMKN 9 Padang in the very good category with a percentage of 40%; 4) The product evaluation results explain the use of DAK in vocational secondary education with the

highest value obtained by SMKN 2 Sawahlunto in the good category with a percentage of 54.3% and the lowest score obtained by SMKN 9 Padang in the very good category with a percentage of 32.5%.

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