

WHY DOES THE REPORT OF SPECIAL ALLOCATION FUNDS IN LOCAL GOVERNMENT OVERDUE?

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ABSTRACT

This study aims to identify the factors that hinder the reporting process and describe the ideal aspects of reporting the Nonphysical Special Allocation Fund for Women and Children Protection Services in Dumai City. This research uses data from the report on the realization of absorption and realization of the use of Non-physical Special Allocation Funds for Women and Children Protection Services in Dumai City in 2020-2022 and primary data from interviews. The research method uses a constructivist paradigm with an inductive qualitative approach and data analysis using thematic analysis methods. The method of determining the validity of research data uses data source triangulation techniques. Factors caused the report of special allocation funds overdue are poor internal coordination, lack of understanding of the reporting system caused by lack of socialization and ineffective use of communication media, and unsynchronized reporting between agencies and technical implementation units caused by the complexity of the reporting format and the absence of the person in charge of reporting are inhibiting factors in the reporting process. A good coordination process and socialization related to the reporting system are ideal aspects that should be done so that the reporting process becomes better.

INTRODUCTION

Financial management is one of the important aspects in the success of economic development and the achievement of community welfare. The goal of economic development is to achieve a higher level of

welfare or prosperity. Success in economic development and achieving community welfare must be supported by good financial management so that all planned programs and activities can be carried out. The government, as the party that carries out the

function of managing state finances, has an obligation to account for the results of its work in the form of reports to the public. Mahmudi (2019) reveals that in a civilized society, such accountability is not sufficient with oral reports alone but needs to be supported by a written accountability report on the financial performance that has been achieved.

Regional financial management is part of state financial management, which is one form of implementing regional autonomy. In the implementation of regional autonomy, funding is needed to run the government; therefore, the concept of fiscal decentralization was born (Agustina et al., 2022). In terms of supporting the implementation of fiscal decentralization, the central government provides a number of budgets to local governments through the Transfer to Regions (TKD) scheme. The intergovernmental grants are important revenue sources for any country that has a decentralized government system (Kim, 2009). Law Number 23 of 2014 concerning Regional Government and Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments are legal products that underlie the implementation of autonomy and fiscal decentralization in the regions.

The Special Allocation Fund is a component of TKD that is allocated with the aim of funding certain programs, activities, and/or policies that are national priorities and help operationalize public services regulated by the government, consisting of Physical Special Allocation Funds and Non-physical Special Allocation Funds. Regulation of the Minister of Finance of the Republic of Indonesia Number 204/PMK.07 of 2022 concerning the Management of Nonphysical Special Allocation Funds, Article 1, paragraph 5, states that the Nonphysical Special Allocation Fund consists of Education Unit Operational Assistance Funds, Regional ASN Teacher Allowance Funds, Health Operational Assistance Funds, and Other Types of

Nonphysical Special Allocation Funds. Dumai City is one of the regions that receives Nonphysical Special Allocation Funds every year from the Central Government. The amount tends to increase every year, as shown in Table 1.

Table 1. Dumai City Non-physical Special Allocation Fund 2020-2022 (in thousand IDR)

Revenue Type	2020	2021	2022
Nonphysical Special Allocation Fund	67,189,241	74,141,860	119,754,141

Source: (Ministry of Finance, 2023)

The ever-increasing budget must, of course be accompanied by good governance. Good governance is needed to encourage improved performance and ensure that public sector entities act in the public interest (Rahayu, 2022). However, in its implementation, several problems were found, especially at the reporting and accountability stages of the Nonphysical Special Allocation Fund in Dumai City.

A concrete effort to realize transparent and accountable state and regional financial management is the submission of government financial accountability reports that meet the principles of being timely and prepared by following generally accepted government accounting standards (Sinurat, 2018). The reporting process that meets the principles of being on time and in accordance with SAP is still an obstacle in the process of managing the Nonphysical Special Allocation Fund, especially in Dumai City. This obstacle will certainly have an impact on the next stage of the Nonphysical Special Allocation Fund distribution process. Regulation of the Minister of Finance of the Republic of Indonesia Number 204/PMK.07 of 2022 concerning the Management of Nonphysical Special Allocation Fund states that the distribution of the Nonphysical Special Allocation Fund is carried out in several stages, and the next stage will be carried out if the reporting of the previous stage has been completed.

The results of interviews in pre-research activities with the Head of Administration of the Regional General Treasurer at the Regional Financial and Asset Management Agency of Dumai City, related to Nonphysical Special Allocation Fund reporting, show that there are several obstacles, such as reporting that is often close to the reporting deadline, especially occurring in the Nonphysical Special Allocation Fund Reporting of the Women and Child Protection Service Fund carried out by the Dumai City Women's Empowerment and Child Protection Office.

Regulation of the Minister of Women's Empowerment and Child Protection Number 2 of 2023 concerning Technical Guidelines for the Use of Nonphysical Special Allocation Funds for Women's and Children's Protection Services for Fiscal Year 2023 states that the Nonphysical Special Allocation Fund for Women's and Children's Protection Services Fund, hereinafter referred to as the Women's and Children's Protection Services Fund, is central government assistance to local governments in providing services to women and children victims of violence, including criminal acts of trafficking, children in conflict with the law, and child marriage (Ministry of Women's Empowerment and Child Protection, 2023). Data from the Central Bureau of Statistics of Dumai City for 2020-2023 shows that the total population of Dumai City is 338.064 thousand people, of which the female population is 164.306 thousand people with a sex ratio of 105.75, which means that for every 100 female residents there are 105-106 male residents. The number of children in 2022 amounted to 122,031. This shows that the number of women and children in Dumai City is quite large, so service facilities related to the protection of women and children are certainly needed.

Based on information obtained from the Head of the Regional General Treasurer Subdivision of the Regional Financial and Asset Management Agency of Dumai City from pre-research activities conducted by

researchers, it shows that there are problems related to the management process of the Nonphysical Special Allocation Fund for Women and Children Protection Services Fund in Dumai City, especially at the reporting stage. The Dumai City Women's Empowerment and Child Protection Office, as a Regional Apparatus Organization that receives Nonphysical Special Allocation Funds for Women's and Children's Protection Services Funds, often experiences delays in the reporting process. This results in a delayed budget disbursement process, which then has an impact on budget utilization, which is not optimal so that it can result in the remaining budget surplus, as shown in Table 2.

Table 2. Remaining Budget Calculation of DAK Nonphysical Service Fund for the Protection of Women and Children of Dumai City in 2021-2023 (in thousand IDR)

Year	SiLPA of the Previous Year	Revenue From RKUN	Total
2021	-	575,671	575,671
2022	312,385.1	289,414.9	601,800
2023	73,639.2	524,360.8	598,800

Source: (Women's Empowerment and Child Protection Office, 2023)

Based on Table 2 above, it can be seen that in 2021 and 2022 there is a remaining budget surplus sourced from the Nonphysical Special Allocation Fund Women and Children Protection Service Fund. The remaining budget surplus will later become a consideration and deduction for the following year's distribution, so that the ceiling for the following year's allocation is reduced based on the amount of remaining budget surplus from the remaining Nonphysical Special Allocation Fund. The existence of a large amount of remaining budget surplus indicates poor budget management so that the budget utilization process is not optimal.

Several studies on the Nonphysical Special Allocation Fund reveal obstacles that cause constraints in the reporting process,

such as mismatches between reporting and reality in the field, various types and amounts of reporting, variations in the format and flow of reporting and local government financial reporting (Yuniar et al., 2018), the number of human resources involved is still lacking (Kurniawati, 2018), and lack of coordination in monitoring the implementation of Nonphysical Special Allocation Fund activities (Jatmiko et al., 2022). Furthermore, a study conducted by Eristanti dan Putra (2019) on factors affecting the timeliness of local government financial reporting revealed that organizational commitment and internal control systems have a negative influence on the timeliness of financial reporting, while the regional financial accounting system has no significant effect on the timeliness of financial reporting.

Financial reporting, especially the Nonphysical Special Allocation Fund, is directly related to regional financial management. Local governments are certainly expected to be able to carry out the entire financial management cycle properly so that the budget can be used in accordance with its allocation and the service process to the community can be carried out properly. Thus, this study formulates a problem, namely:

RQ1: Why is the Report of Special Allocation Funds in Local Government overdue?

RQ2: What is the ideal aspect of a financial report that should be done?

METHOD

This research was conducted at the Regional Financial and Asset Management Agency, or BPKAD, of Dumai City, the Women's Empowerment and Child Protection Office of Dumai City; and the Regional Technical Implementation Unit of Women and Children Protection of Dumai City. This research uses a constructivist paradigm with an inductive qualitative approach. The selection of the paradigm departs from the reality in the complex

reporting process, and the problems faced by each individual or implementing institution are not the same, so that this research prefers to utilize the views of as many participants as possible about the problems being faced rather than generalizing a problem in government financial reporting, especially Nonphysical Special Allocation Fund reporting. Theory in research serves as a guide in the process of data analysis and interviews. For this purpose, this research uses descriptive research that emphasizes data or information obtained from participants that is in-depth and comprehensive in nature; then the data or information that has been obtained is categorized into a theme or concept.

Data collection was done through interviews and documentation. The sample selection process uses criterion sampling techniques that select informants based on predetermined criteria. Thus, several criteria that are used in this study are 1) a person who is an authorized official; 2) a person who has experience in financial reports of special allocation funds; and 3) staff who are in charge of the technical report of special allocation funds. These criteria are not a *zero sum game*; each informant does not have to meet all the criteria to be an informant (see Table 3).

Table 3. Informant list

Informant	Justification
Head of local development planning agency	Policy makers in local budget planning approval
Head of local women functional staff in financial analyst	Policy makers in technical program of local women empowerment and child protection program
Financial authorizer of special allocation fund in ministry of home affairs	Final verificatory actor in all local government program
Financial authorizer of special allocation fund in ministry of finance	Final verificatory actor for all local government budget planning

Financial authorizer of special allocation fund in ministry of women empowerment and child protection	Final technical verificatory from local government in women empowerment and child protection
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Source: managed by authors, 2023.

In documentation technique, this study uses several supporting documents, namely the annual financial report (2023) and the annual local performance report of the local woman empowerment and child's protection agency (2023).

The process of determining data validity uses triangulation techniques, namely data source triangulation, by combining primary data obtained from in-depth interviews with participants who meet the specified criteria and secondary data obtained from documents related to the problem under study. The data analysis technique uses thematic analysis. Thematic analysis is a data reduction and analysis strategy where qualitative data is segmented, categorized, summarized, and reconstructed in such a way as to capture important concepts in the data set (Given, 2008). The analysis is conducted in stages, starting with the creation of categories of information (open coding), selecting one of the categories and positioning it in a theoretical model (axial coding), and then explaining a story from the interconnection of the categories (selective coding) (Creswell & Creswell, 2023). To assist in the effectiveness of the thematic analysis process, this research was assisted by the NVIVO version 12 Plus.

RESULT AND DISCUSSION

Factors Causing Delays in the Nonphysical Special Allocation Fund Reporting Process in Dumai City

1. Socialization

Socialization is a process of instilling values, concepts, ideas or ideas to other people in a group or social institution which then leads to participation in it (Bouckaert et al., 2010). In an organization, the socialization process is carried out both

internally (communication) and externally (coordination) of the organization. In the process of regional financial management, good communication is certainly needed both between leaders and subordinates and between employees and other employees so that the financial management cycle can run well.

Communication is the main support in the coordination process. Government communication within the internal organization is intended to send and/or receive task information between administrators and apparatus (Silalahi, 2004). Silalahi (2004) added that in government communication, there are two directions of communication within the government organization: downward communication and upward communication.

Downward communication is a communication network that moves from leaders to subordinates, which is generally in the form of position or task instructions, how to do tasks, explanations of procedures and policies, missions and goals and feedback to employees, while upward communication is communication from subordinates to leaders, which is usually in the form of work implementation reports.

Changes in organizational life in Indonesia, especially after the reformation, have also changed the internal communication process in government organizations, which was originally carried out with a dominant downward communication pattern, turning into a dominant upward communication that provides more space for each member of the organization to communicate. The following figure shows the flow of the dominant upward internal communication process applied after the new order as follows:

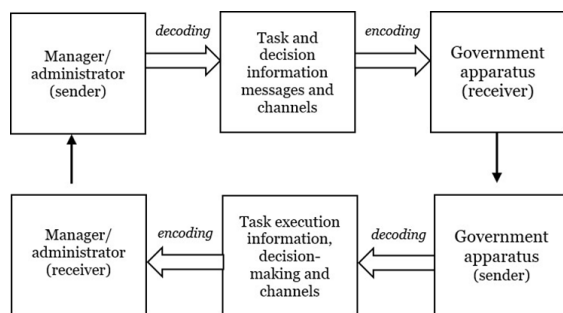


Figure 1. Flow of Internal Government Communication
Source: Silalahi (2004)

Figure 1 shows the flow of the communication process with the upward dominant concept. The increase in upward dominant communication patterns makes communication more dynamic and makes the role of subordinates no longer limited only to recipients of information from superiors but also as providers of information that can make the flow of information more interactive and interconnected. Poor communication will cause the coordination process to be poor as well, so that the task implementation process is not maximized (Whetsell et al., 2020). Poor communication is one of the obstacles in the internal coordination process at the Dumai City Women's Empowerment and Child Protection Office in terms of managing the Nonphysical Special Allocation Fund. As stated by the policy analyst and the implementer of Nonphysical Special Allocation Fund reporting at the Office of Women's Empowerment and Child Protection of Dumai City:

Our superior (*Kabid*) was affected by a mutation and had to move, but he did not provide socialization to us subordinates for the process of making the report, so we had to learn by ourselves again and had to be self-taught because the socialization process from the ministry was only carried out and followed by the *kabid* and when he moved there was no socialization to his subordinates. That then becomes our obstacle in making reports.

The process of transferring positions is something that often happens in bureaucracies and government organizations. However, the coordination

process related to the implementation of tasks should still be carried out so that no activities are hampered. The problem that can be captured from the informant's explanation is that there is poor communication in the internal coordination process between superiors and subordinates in the reporting process, so that subordinates are required to learn by themselves, which ultimately has an impact on the late reporting process because the understanding process related to reporting must be carried out independently. Pipaş & Sîrbu (2016) find a similar result which said Internal communication systems and structures can impact organizational effectiveness by addressing communication barriers and ensuring smooth exchange of information.

2. Resources Quality

The principles of government financial management are intended as provisions that are understood and adhered to by the organizers of accounting and financial reporting in carrying out their activities, as well as by users of financial statements in understanding the financial statements presented (Sinurat, 2018). The process of reporting Nonphysical Special Allocation Fund Women's and Children's Protection Service Funds in Dumai City experiences various obstacles, one of which is the lack of understanding of the reporting implementers (Human Resources) of the reporting system they run. As stated by the Head Subdivision of Administration of the Regional General Treasurer at the Regional Financial and Asset Management Agency of Dumai City:

So they (Women's Empowerment and Child Protection Office of Dumai City) never synchronize their reports and there are always mistakes almost every period, either inputting outputs or selecting for realization is not correct, and from what happens, the Human Resources who carry out the reporting do not understand the technical guidelines and their own reporting system.

Fully understanding the process of the work being done is the key to success in carrying out tasks effectively. The lack of understanding of the reporting system is due to several factors, including the following:

a. *Lack of Socialization of the Reporting System*

Socialization is a teaching process given to each individual as a member of society or organization (Haryanto, 2018). In government organizations, socialization can be provided in several forms, one of which is through Education and Training or technical guidance. The Head of the Administration Subdivision at the Regional Technical Implementation Unit for the Protection of Women and Children in Dumai City said:

We just found out that there are obstacles because the ALADIN application in Regional Financial and Asset Management Agency of Dumai City also uses a new system, so we were also confused about the reporting system yesterday. We have consulted directly with the ministry in Jakarta regarding this, at first there were no problems, but upon returning to the area there were more obstacles in Regional Technical Implementation Unit and finally we were confused because there was no socialization regarding this reporting system.

The socialization process is certainly very necessary for a dynamic system that aims to increase effectiveness and efficiency in digital-based governance. Nonphysical Special Allocation Fund reporting is carried out through the Nonphysical Special Allocation Fund Reporting Allocation Application (Aladin) published by the Directorate General of Fiscal Balance, Ministry of Finance of the Republic of Indonesia and the Nonphysical Special Allocation Fund Women and Child Protection Service Fund Management Application (Alamanda), published by the Ministry of Women's Empowerment and Child Protection of the Republic of Indonesia as the technical ministry. The results of the interviews show that the socialization of the Nonphysical Special Allocation Fund reporting system has not gone well, which has caused regional reporting implementers

to not understand the reporting process that they must carry out, especially when there are changes that occur in the reporting system. Implementers who understand and believe in the program philosophies tend to take ownership of the program. They adapt the program to fit existing frameworks, which can enhance both the effectiveness and sustainability of the program (Shek, 2014).

b. *Ineffective of Communication Media*

Media is often referred to as an intermediary between one party and another. In the communication process, communication media is a means used to produce, reproduce, distribute or disseminate and convey information (Suriati, 2022). The media has a very important role in ensuring that the process of delivering information goes well. The communication process in a mechanical perspective is divided into two, namely primary communication and secondary communication (Ahsan & Panday, 2013; Zuwirna, 2020). Communication media plays a role in the communication process that is carried out secondarily. As seen in the following figure figure 2.

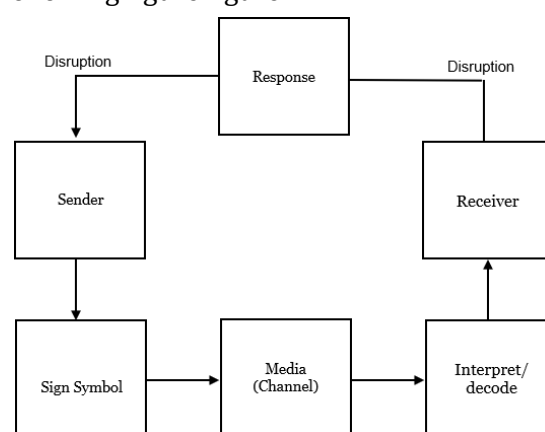


Figure 2. Secondary Communication Process

Source: Zuwirna (2020)

Communication media becomes an intermediary in the communication process. Communicators or message senders usually use connecting media because the primary communication process cannot be carried out. In carrying out organizational tasks, of course, it needs to be supported by good and

effective communication media (Eang Teng & Mui Joo, 2020). The socialization process in the Nonphysical Special Allocation Fund management process, especially in the reporting stage of the Women's and Children's Protection Service Fund carried out by the Women's Empowerment and Child Protection Office of Dumai City, is not going well, one of which is caused by the communication media used which is not effective in supporting the socialization process. As stated by the Women and Children Supervisor at the Regional Technical Implementation Unit for Women's Empowerment and Child Protection in Dumai City:

Every Friday we have coaching conducted with the ministry, but every coaching always discusses the same issues, coupled with the zoom media which is attended by all regional representatives who receive the Nonphysical Special Allocation Fund, it feels less effective because it is too crowded, maybe we need to hold technical guidance.

The socialization process that has been carried out online through zoom media does not provide understanding to the reporting implementers in the regions. Despite being conducted almost every week, the level of understanding of the reporting process is still relatively low. This is evidenced by the discussion of the same problems in each coaching session conducted by the relevant ministries. Traditional media in assisting program socialization, in digital era, is not relevant. Several government agencies use social media for socializing their programs, like Facebook, twitter, and Instagram. Gomes et.al highlight the importance of social media in engaging community and program implementers in lower level, as a tools in fostering the implementers (Gomez et al, 2016).

3. Coordination

Coordination is an orderly arrangement of a collection or various efforts to create a spirit of cooperation that must always be carried out so that there is

no confusion or overlap of activities and accountability for these activities (Alifa & Alma'arif, 2024; Sedgwick, 2017). Coordination is directly related to the implementation of activities in accordance with procedures and the division or delegation of tasks in the organization.

Regional financial reporting is a regional government accountability report as a consolidation and accountability report of all local agencies for the use and management of financial and economic resources entrusted to show financial position in accordance with regional financial accounting policies (Ujianto, 2017). The consolidation of all Local Government Organizations accountability reports in question is a combination of all regional government organizations accountability reports as a single unit of Local Government financial reports. In the consolidation process, of course, good coordination is needed so that synchronization between the prepared accountability reports can be achieved. Synchronization is the process of regulating the running of several processes at the same time to prevent data inconsistencies from occurring because they are run at the same time. Financial reports as a form of government accountability must of course be synchronized so that the consolidation process can run well.

The process of reporting Nonphysical Special Allocation Fund Women and Child Protection Service Funds carried out by the women's empowerment and child protection office and Regional Technical Implementation Unit for Women and Child Protection often experiences obstacles during the synchronization process. This is in line with what was conveyed by the policy analyst and the implementation of Nonphysical Special Allocation Fund reporting at the Dumai City Women's Empowerment and Child Protection Office:

Because the Regional Technical Implementation Unit and the Office are in different places, the person in charge of reporting is also different. So we have to wait for the report from the Regional Technical

Implementation Unit and put it together first and then submit it. Sometimes there are differences in the Regional Technical Implementation Unit and in the field (Office) so it is not synchronized so the problem is not clear.

The interview results show that there is a lack of synchronization between the reports from the Dinas and Regional Technical Implementation Unit as technical implementers due to a poor coordination process. The unsynchronized reporting ultimately caused the reporting process to be delayed because it took additional time to synchronize the two reports first and then submit them. The following are the factors that cause unsynchronized reporting between the Women's Empowerment and Child Protection Office and Regional Technical Implementation Unit:

a. *The complexity of Report Format*

Regulation of the Minister of Women's Empowerment and Child Protection of the Republic of Indonesia Number 14 of 2021 concerning Technical Guidelines for the Use of Nonphysical Special Allocation Funds for Women and Children Protection Services for the 2022 Budget Year Article 12 paragraph (2) states that there are 2 types of reports that must be prepared, including a) Fund absorption realization report; and b) Report on the realization of the use of funds. Local governments, especially technical implementing agencies, must of course prepare these two types of reports as a requirement for the next stage of Nonphysical Special Allocation Fund distribution. However, the process of preparing reports is often constrained due to the complexity of the reporting format. In line with what was conveyed by the Supervisor of Women and Children at the Regional Technical Implementation Unit. Women's Empowerment and Child Protection of Dumai City as well as the person in charge of reporting at Regional Technical Implementation Unit:

There is a special reporting format from the ministry, additionally when reporting using the Alamanda application there must be

supporting evidence, but there is no standard format for the supporting evidence, so each region including Dumai City is still a bit slow in making and including supporting evidence because the format is complicated and not standardized, about what kind of supporting evidence the ministry asks for.

The report format is specifically regulated in the relevant regulations, but there are still some parts of the format such as supporting evidence that are still not standardized in the regulations. This then causes implementers in the regions to still not fully understand the format of the report. The use of reporting applications such as Alamanda, which aims to make the reporting process more effective and efficient, has encountered many obstacles. The use of reporting applications that lack socialization makes the reporting process ineffective. This also hampered the synchronization process because the time to make the report increased along with the time for the implementer to understand the format and improve the report.

b. *Absence of Reposting Responsible Person*

The process of governance in government organizations certainly does not escape the delegation or division of tasks. Achieving organizational goals is carried out by interacting, coordinating, integrating, and dividing tasks professionally and proportionally to manage existing resources, both human, material, financial resources, and the methods used (Sedgwick, 2017). Professional is interpreted as the division of tasks based on the qualifications and abilities of each human resource in the organization, while proportional is defined as the balance of the division of tasks between abilities and workloads that must be carried out. However, the implementation in the field still has several obstacles. In line with what was conveyed by the Head of Regional General Treasurer Subdivision of Regional Financial and Asset Management Agency of Dumai City:

The Head of Service should monitor who can actually be trusted to do the report, because so far no one has been specifically given responsibility for it. If he is really responsible, he should go, for example, there is training to learn about the technical guidelines or the reporting system in the application, the one responsible for working on the report must go, so far it is inconsistent who goes, so sometimes they miss because they throw each other.

The interview results show that the problem faced lies in the absence of the person in charge of reporting at the Office. The reporting process is delayed because no one fully understands and is responsible for it, so they throw each other in carrying out their duties. The division of tasks in accordance with professional and proportional principles is very important to be implemented. The aim is to prevent overlapping work among employees and so that all components of the organization clearly understand their respective duties and responsibilities. Thus, the task implementation process can run smoothly. In simple terms, the factors that cause delays in the reporting process can be seen in the figure below:

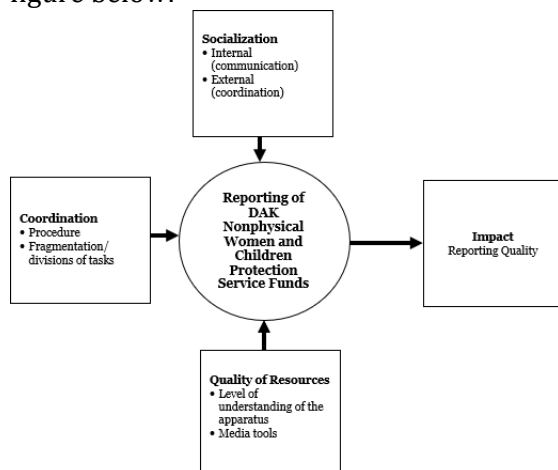


Figure 3. Factors Affecting the Reporting Process in Special Allocation Funds

Source: Processed by researchers, 2024.

Based on Figure 3, it can be seen that the reporting of Nonphysical Special Allocation Funds for Women's and Children's Protection Service is influenced by socialization, coordination, and resource quality factors. These three factors then have

an impact on the quality of the reporting itself.

Ideal Aspects of Reporting that Should be done in Dumai City

Local government financial reporting presents information that is useful for report users in assessing accountability and making decisions, both economic, social and political decisions (Suwanda & Elsy, 2020). Financial reports have a very important role for organizations and stakeholders so that they must not contain incorrect information caused by fraud or errors that can mislead users and affect the credibility of financial statements (Alfiyan & Rinova, 2025; Sudrajat et al., 2023). The importance of the function of financial statements requires that the process of preparing reports be carried out carefully in accordance with regulatory provisions and following SAP guidelines.

Nonphysical Special Allocation Funds are funds derived from the State Budget allocated to support the operationalization of public services in regions that are in line with local needs and priorities, and follow the direction of national priorities. The management of Nonphysical Special Allocation Fund is carried out by the Ministry of Finance, related technical ministries, and regional apparatus as technical implementers at the regional level. As in the financial management cycle in general, the reporting process is needed to ensure that the use of the budget is in accordance with the planning and objectives that have been set. The following figure shows the flow of Nonphysical Special Allocation Fund reporting that must be carried out by budget implementers as follows:

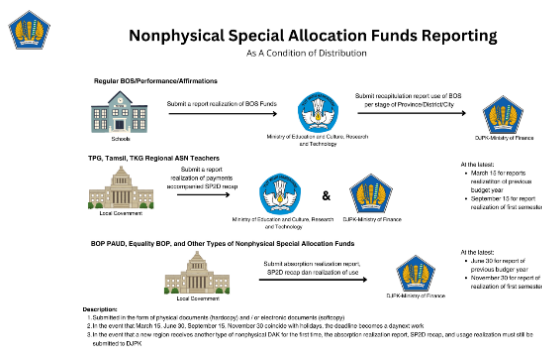


Figure 4. Non-physical Special Allocation Funds Reporting.

Source: Ministry of Finance (2023)

Figure 4 shows that local governments or regional apparatus as technical implementers in the regions are obliged to report the results of the implementation of Nonphysical Special Allocation Fund in accordance with the budget implementation policy for that year. The process of managing the Nonphysical Special Allocation Fund for Women and Children Protection Services in Dumai City, especially at the reporting stage, experienced several obstacles caused by several factors, namely a) Poor internal coordination; b) Lack of understanding of the reporting system caused by a lack of socialization and ineffective socialization communication media; dan c) The unsynchronized reporting of the Dinas and Regional Technical Implementation Unit caused by the complexity of the reporting format and the absence of the person in charge of reporting.

These inhibiting factors are certainly a problem that causes the Nonphysical Special Allocation Fund reporting process to be delayed. The existence of inhibiting factors then requires all related parties, both the Central Government and Regional Governments, to find ideal aspects so that the reporting process becomes better. The following are the ideal aspects that should be carried out in the Nonphysical Special Allocation Fund reporting process in Dumai City.

1. Effective Implementation of Socialization and Guidance

Delays in the reporting process are partly due to the lack of socialization and technical guidance from the central government, in this case the relevant technical ministries, to the implementers of reporting in the regions on the mechanism and process of reporting the Nonphysical Special Allocation Fund. The lack of socialization and the use of ineffective media then have an impact on delays in the reporting process. Socialization and technical guidance with effective media should be carried out to overcome these problems. This is in line with what was conveyed by the Head of the Administration Subdivision at the Regional Technical Implementation Unit for Women's Empowerment and Child Protection in Dumai City:

There should be guidance and finally we are not self-taught regarding this reporting process. So far we have mostly learned by ourselves, indeed almost every week there is guidance from the ministry, but it is very ineffective when using zoom media with so many participants, there should be training or technical guidance for this reporting.

The interview results show that there should be a training or technical guidance (*bimtek*) for reporting implementers in the regions, so that their understanding of the reporting process can be better. The method that has been implemented by the ministry has certainly not answered the obstacles that have been faced in the regions, so direct interaction through training or technical guidance should be carried out frequently so that problems that cause delays in the reporting process in the regions can be resolved.

2. Appointment of Reporting Person in Charge

The division of tasks by prioritizing professional and proportional principles must certainly be applied in an organization. The suitability and balance between tasks and expertise or between abilities and the workload that must be faced are things that must be considered in the division of tasks

and responsibilities in the organization. The absence of a clear person in charge of reporting the Nonphysical Special Allocation Fund will certainly cause the completion of the reporting process to be hampered. The appointment of a clear reporting person is certainly an ideal aspect that must be implemented so that obstacles in the reporting process due to the absence of a reporting person can be overcome. In line with what was conveyed by the Financial Management Analyst at the Regional Financial and Asset Management Agency of Dumai City:

To run well, of course, there must be people who understand and are responsible for reporting. Sometimes the one who reports is not the one responsible for reporting so that it becomes careless. The incident in 2022 was that the first person who made the report did not want to continue and raised his hand, then the task was handed over to someone else who previously did not have the qualifications for it. That's why it is necessary to appoint a clear person responsible for reporting.

The absence of a clear person to take responsibility causes the reporting process to be constrained. This is exacerbated if the implementation of the reporting process is handed over to employees who do not have the qualifications to carry it out. Therefore, the appointment of a clear person in charge of reporting is needed so that these problems can be overcome.

CONCLUSION

Coordination, socialization, and quality of resources are the emerging factors in delays of reporting non-physical Special Allocation Funds. The Ministry of Finance and the Ministry of Women's Empowerment and Child Protection are two independent ministries, and one of the primary results concerns the coordination of their reporting processes. The reporting schedules for the guidelines that the two ministries have prepared are not in sync. As a result, this study suggests that financial reporting deadlines and activity implementation dates be coordinated. Research is required about

the reporting of non-physical special allocation funds for mandatory basic service matters, such as health and education, as this study is restricted to special allocation funds unrelated to required basic service matters.

This study only shows the specific focus and locus, which in special allocation fund-women empowerment and child protection- and only in Dumai City as a local government. This study suggests, in future research agenda, the need for conducting research in broader area in Indonesia based on the region (western, central, and eastern). Furthermore, research about intergovernmental coordination, reporting system design, and accountability in other special allocation funds like education, infrastructure, and health regarding the national development priorities is a substantial aspect.

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