

## Effectiveness of the use of the school budget activity plan application in managing school operational assistance funds at Elementary School Number 1 Abiansema in 2024

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### ARTICLE HISTORY

Received August 03, 2024. Accepted August 31, 2024. DOI:10.55942/pssj.v4i8.324

### ABSTRACT

The management system for school operational assistance funds has evolved to incorporate information and communication technology through the School Budget Activity Plan Application, commonly referred to as ARKAS. The Ministry of Education, Culture, Research, and Technology developed the ARKAS innovation to facilitate the management of school operational assistance funds received by each educational institution. This study aims to understand why the effectiveness of using the School Budget Activity Plan application at Elementary School Number 1 Abiansema has not yet been optimized. A qualitative method was employed to explore information about the phenomenon, supported by a descriptive approach, which enabled the creation of relationships with informants, allowing the researcher to obtain new data. The data sources were obtained from interviews and documents related to the research. Data collection was conducted through documentation, interviews, and observation at the research location. Subsequently, the data were analyzed using data reduction, data presentation, and conclusion drawing. The results of this study indicate that the suboptimal effectiveness in using the School Budget Activity Plan application for managing school operational assistance funds at Elementary School Number 1 Abiansema is due to insufficient dissemination by relevant authorities regarding the understanding of ARKAS and inadequate supporting infrastructure. However, improvements in several components are necessary to enhance the effectiveness of managing school operational assistance funds through ARKAS. This includes the need for training and socialization to improve understanding of ARKAS usage in terms of planning, reporting, and realization, as well as creating synergy between school operators and district operators to ensure that the information conveyed is easily understood.

### KEYWORDS

Effectiveness; Application; Management; Operational Assistance Funds

## 1. Introduction

In the era of globalization, innovative services are essential for organizations to manage administration effectively and efficiently, particularly in the field of education (Priansa & Garnida, 2013). The education sector requires various new approaches to achieve desired objectives, especially in Indonesia, where the education system has yet to reach

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parity with the educational development in other countries. Contemporary education in the globalization era emphasizes the use of Information Technology (IT) as a tool that facilitates work in the educational domain (Gibson, Ivancevich, et al., 2001). These two elements modern education and the utilization of information technology form a dualism where IT integration is a manifestation of educational innovation (Fahlevi et al., 2024; Yusuf et al., 2023). In this context, IT plays a crucial role in generating new ideas and facilitating the progress of education (Moleong, 2005).

The Ministry of Education and Culture of the Republic of Indonesia has developed innovations within the education sector as part of efforts to enhance the quality of education and provide the best services in accordance with the Minister of National Education Regulation No. 19 of 2007 on Management Standards (Minister of Education and Culture Regulation No. 19 of 2007). This regulation mandates that every school at all levels, including junior high schools, must prepare a School Work Plan (RKS) and a School Activity and Budget Plan (RKAS). To aid in the preparation of RKAS, the Ministry has introduced the School Activity and Budget Plan Application (ARKAS). ARKAS is an information system that leverages information and communication technology to facilitate the planning, budgeting, implementation, administration, and accountability of school operational assistance funds (BOS) across primary and secondary educational institutions nationwide (Minister of Education, Culture, Research, and Technology Regulation No. 2 of 2022).

The implementation of ARKAS is managed by the team at the Ministry of Education and Culture, aiming to achieve efficient, effective, transparent, and accountable management of BOS funds by educational institutions under local government, as stipulated in the Ministry of Home Affairs Regulation No. 24 of 2020. The objectives and functions of ARKAS include:

- Measuring the expenditure of BOS funds in schools according to the eight National Education Standards
- Ensuring the effective, efficient, and sustainable use of financial resources
- Enhancing school financial accountability and transparency
- Facilitating schools in transitioning from manual to digital planning, budgeting, and administration
- Simplifying the reporting and accountability of school operational assistance funds

Through ARKAS, it is hoped that the management of BOS funds within educational institutions will become more transparent, accountable, and sustainable (Minister of Education, Culture, Research, and Technology Regulation No. 2 of 2022). ARKAS also provides administrative ease, particularly in financial recapitulation for educational institutions. As a result, schools will find it easier to manage financial management, ultimately improving the quality of education in Indonesia (Afandi, 2022). Educational institutions can experience several benefits after using ARKAS, such as:

- More efficient planning, budgeting, administration, and reporting of BOS funds
- Easier adjustment and reallocation of BOS budget plans
- Simplified reporting of expenditure outcomes from BOS budget plans
- Accelerated and more efficient reporting processes for BOS fund usage
- Integration with Dapodik, and future integration with other applications under the Ministry of Education, Culture, Research, and Technology, such as the Education Report and SIPLah. In the future, ARKAS will also be integrated with the SIPD managed by the Ministry of Home Affairs through ARKAS Management

(MARKAS) (Joint Circular of the Minister of Home Affairs No. 907-6479-SJ and the Minister of Education, Culture, Research, and Technology No. 7 of 2021).

- Ensuring that reports comply with regional regulations, as the ARKAS report format is aligned with the Ministry of Home Affairs Regulation No. 24/2020.

In Badung Regency, ARKAS began operation in 2022, including at Elementary School No. 1 Abiansema, located in Banjar Dirgahayu, Abiansema Village, Abiansema District, with 99 students and a school principal, along with 15 teaching staff/operators. Based on field observations, several issues were identified in the operation of ARKAS at Elementary School No. 1 Abiansema, including insufficient human resources understanding of the application, inadequate facilities such as laptops, and network instability, which poses a challenge in ARKAS operation since the application is semi-online and connected to the district's server. Consequently, the operation of ARKAS at Elementary School No. 1 Abiansema has not been maximized (Arismun, 2022). Based on the above explanation, the research problems in this study are as follows:

- (1) Why has the effectiveness of the School Activity and Budget Plan (ARKAS) application in managing BOS funds at Elementary School No. 1 Abiansema in 2022 not been optimal?
- (2) What challenges does Elementary School No. 1 Abiansema face in using the ARKAS application for BOS fund management?

## **2. Research Methodology**

A qualitative method was employed in this study to explore information related to a particular phenomenon (Moleong, 2005). The research design encompasses a comprehensive plan of the study, including all steps taken by the researcher, from formulating hypotheses and their operational implications to the final analysis, where data are summarized and recommendations are provided. The research was conducted at Elementary School No. 1 Abiansema, Br. Dirgahayu, Abiansema, Kec. Abiansema, Kab. Badung.

This study utilized qualitative data (Sugiyono, 2017). The primary data were directly obtained from the research location through informants considered knowledgeable and understanding of the issues under investigation (Moleong, 2005). Secondary data were gathered through literature reviews, which were used to comprehend and support the analysis of the issues (Gulo, 2002). The researcher served as the primary instrument for data collection (Ekowati, Abbas, Anwar, Suhariadi, & Fahlevi, 2023; A. Marhaeni, Yasa, & Fahlevi, 2022). The selection of informants was conducted using purposive sampling, as the chosen informants were deemed to have sufficient knowledge about the research topic (Sugiyono, 2018). Data collection techniques in this study included observation, interviews, document studies, and online searches (Gulo, 2002). The data analysis technique involved data reduction, data presentation, and conclusion drawing (Moleong, 2005). The research findings were explained and presented in narrative text (A. A. I. N. Marhaeni et al., 2023; A. A. I. N. Marhaeni, Sudibia, Andika, & Fahlevi, 2024).

### **3. Findings and Discussion**

Based on the research problems outlined above, this study was analyzed using Steers' (1985) theory of effectiveness, with indicators including goal achievement, integration, and adaptation. The discussion of these results is as follows:

#### **3.1. Goal Achievement**

From the primary data obtained, it can be concluded that the effectiveness of using ARKAS in managing BOS funds at Elementary School No. 1 Abiansema is effective but not yet optimal. Several aspects need attention in the operation of ARKAS, such as supporting infrastructure and programmed socialization conducted by the Badung Regency Education and Youth Sports Office (Disdikpora) (Astawa, 2020). According to Sondang P. Siagian, effectiveness is the utilization of resources, facilities, and infrastructure in a predetermined amount to produce the goods or services of the activities carried out. In this study, it refers to ensuring the use of BOS funds as planned and to be realized (Afandi, 2012).

#### **3.2. Integration**

From the primary data obtained, it can be concluded that the integration of socialization conducted by the authorities aims to convey new information, namely ARKAS, which is used to manage school finances. However, the socialization conducted by the authorities has not been optimal because the school personnel attending the socialization are limited (Wirata, 2022). According to Agustin (2014), socialization is a lifelong process concerning how individuals learn the ways of life, norms, and social values within their group to develop into accepted individuals in their group. The goals of socialization include: 1) Providing skills and knowledge necessary for individuals to live in society. 2) Enhancing the ability to communicate effectively and efficiently while developing reading, writing, and storytelling skills. 3) Helping control organic functions through proper self-awareness training. 4) Familiarizing individuals with the values and beliefs present in society (Sulandari, 2021).

#### **3.3. Adaptation**

Adaptation refers to an organization's ability to adjust to its environment, measured through the process of recruitment and staffing (Steers, 1985). The use of ARKAS is still in the learning phase, as this application is a new release from the Ministry of Education, Culture, Research, and Technology (Minister of Education, Culture, Research, and Technology Regulation No. 2 of 2022). The school is not yet fully prepared for the operation of ARKAS due to limited supporting infrastructure and information, leading to suboptimal application usage. According to Soekanto (2017), adaptation is the process of adjusting by individuals, groups, or social units to norms, changes, or conditions created. In this study, the BOS operator and management team are trying to adapt to developments and innovations, such as the introduction of ARKAS for managing BOS funds (Arismun, 2022).

Overall, the study indicates the effectiveness of the School Activity and Budget Plan Application in managing BOS funds, although there are some challenges due to the recent introduction of ARKAS, requiring further adjustment (Steers, 1985).

#### 4. Conclusion and Recommendations

Based on the research findings and discussion above, it can be concluded that the first research problem related to goal achievement is not yet optimal due to a lack of human resources and inadequate supporting infrastructure for ARKAS operation (Astawa, 2020). The second problem related to integration and adaptation in the socialization conducted by the Badung Regency Education and Youth Sports Office (Disdikpora) is also limited, leading to restricted understanding among BOS operators (Wirata, 2023).

The researcher offers the following recommendations to Elementary School No. 1 Abiansemal:

- Collaborate with the relevant authorities, namely the Department of Education and Culture, regarding the use of the School Activity and Budget Plan Application (ARKAS).
- Participate in independent training, both online and offline, related to the development of the School Activity and Budget Plan Application (ARKAS).
- Enhance the infrastructure to support the implementation of the School Activity and Budget Plan Application (ARKAS).

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