

The Use of Appropriate Technology Based on the ARKAS Application (School Activity Plan and Budget Application) in Primary and Secondary Education Institutions. (Case Study: Blitar City Education Office)

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Abstract.

The Education Office has one of the main tasks, namely managing and supervising BOS funds in each area under its auspices. The Blitar City Education Office to improve the quality of education at the primary to junior high education level, refers to the Regulation of the Minister of Education and Culture Number 1 of 2018 concerning Technical Instructions for School Operational Assistance. In addition, with the presence of the School Activity Plan and Budget Application (ARKAS), it is hoped that it will be able to realize more efficient educational services to realize advanced and quality human resources. The accounting system with the RKAS application device also has a positive impact on the Blitar City Education Office, such as facilitating the preparation of periodic financial reports (monthly, quarterly, yearly) in accordance with the format that has been set by the Education Office. This activity aims to unite understanding and science related to the administration of BOS funds within the scope of elementary schools in Blitar city. Internship students also help provide directions and answers regarding the use of the Microsoft Excel application which can be said to be a new technology for several groups within the scope of the Blitar City Education Office. Thus, it is hoped that some of the problems that hinder the BOS fund administration flow will be slightly helped to solve.

Keywords:

Application, Education, Education Office.

Introduction

BOS funds are used for various activities that can improve the quality of education, such as purchasing books, improving school facilities, and teacher training. With BOS funds, it is hoped that there will be no more school-age children who do not attend school for economic reasons. BOS funds help ease the burden of education costs that must be borne by parents or guardians of students (Permendikbud Number 6 of 2021). In order to manage and report the boss's funds every period is handed over to the relevant agencies.

The Education Office has one of the main tasks, namely managing and supervising BOS funds in each area under its auspices. There are several stages carried out by the relevant agencies in carrying out management and supervision, namely, planning and budgeting, socialization and information, fund distribution, supervision and monitoring, evaluation and reporting, coaching and empowerment of school committees (Permas, 2018). Furthermore, all BOS funds are handed over to each Education Office in a certain area as well as the Blitar City Education Office.

The Blitar city education office oversees 63 public and private elementary schools. The legal basis that regulates the School Operational Assistance Fund (BOS) for Elementary Schools (SD) in the city of Blitar

consists of several laws and regulations issued by the Ministry of Finance. The regulation contains the purpose, use, and mechanism for managing BOS funds, including for elementary schools, procedures for distributing BOS funds from the central government to school accounts. Furthermore, it contains substance about the budget allocation and the mechanism for distributing BOS funds from the Ministry of Finance to the Ministry of Education and Culture, as well as to schools.

The Regulation of the Minister of Finance (PMK No. 48/PMK.07/2021) has a description that BOS funds aim to regulate the mechanism for managing funds transferred to regions and Village Funds so that their use is more effective, efficient, transparent, and accountable, including General Allocation Funds (DAU), Special Allocation Funds (DAK), Village Funds, and School Operational Assistance Funds (BOS). Then the regulation is supported by the Minister of Finance Regulation (PMK) which regulates the School Operational Assistance Fund (BOS) is part of the regulation that ensures that the management, distribution, and use of BOS funds are carried out efficiently, transparently, and accountably. One of the relevant PMKs is PMK Number 48/PMK.07/2019. This regulation focuses on the aspect of reporting and accountability, namely schools receiving BOS funds are required to make periodic reports on the use of funds, Reports must include details of the use of funds and are prepared according to the format set by the Ministry of Education and Culture, The report is submitted to the local Education Office which will then be forwarded to the central government. Furthermore, transparency and accountability, namely emphasizing the importance of transparency in the management of BOS Funds, schools and education offices are required to publish reports on the use of funds to the public to increase accountability.

The School Operations Assistance Fund (BOS) program is a manifestation of policy implementation activities in improving the quality of education, especially in elementary school education. According to Kusno, Suib & Wahyudi (2013) quoted from the BOS guidebook said that the BOS program is shown for all elementary and junior high school students to be exempt from school activity fees, then the category of poor students is exempted from any levy on public and private schools, continuing to provide waivers for school operational costs, especially private schools. This is also carried out by the Blitar City Education Office to improve the quality of education at the level of primary to junior high education, referring to the Regulation of the Minister of Education and Culture Number 1 of 2018 concerning Technical Instructions for School Operational Assistance. In addition, with the presence of the School Activity Plan and Budget Application (ARKAS), it is hoped that it will be able to realize more efficient educational services to realize advanced and quality human resources.

BOS funds distributed by the Education Office to elementary schools in each region, especially in the city of Blitar, use the RKAS (School Activity Plan and Budget) application to support transparency and accountability. The use of the RKAS application has many positive impacts on the management of BOS funds by related institutions. Schools can prepare School Activity Plans and Budgets (RKAS) more easily and structurally through this application. Second, the App allows for budget grouping based on the type of activities and school needs, such as book purchases, facility maintenance, and learning activities. Then through the RKAS application, it can be accessed in realtime or at any time and can be published directly and data can be accessed directly by the community. However, from the observation of intern students using the RKAS application by schools, there are still several schools where educators and school administrators have not been able to use the RKAS application optimally. In this case, in order to maintain public trust and efforts to fully carry out the responsibility of the laws and regulations, the Blitar City Education Office is intensively seeking solutions to problems. Through this study, the researcher took the theme of *the Use of Appropriate Technology Based on the ARKAS Application (Application of School Activity Plans and Budgets) in Primary and Secondary Education Institutions. (Case Study: Blitar City Education Office)*.

Methods

In this study, the researcher uses a qualitative research approach, through a qualitative approach the researcher is able to take in-depth and comprehensive data regarding the use of appropriate technology based on the RKAS application in primary and secondary education institutions. Meanwhile, for the research method, the researcher uses the case study research method because it creates a research focus both on the location and the research object.

There are two key speakers in this research, namely, first, in-depth interviews with principals, teachers, and administrative staff who are directly involved with the use of the ARKAS application. Second,

official documents and reports from the Blitar City Education Office related to the use of the ARKAS application.

Result and Discussion

The Education Office is a local government institution (provincial or regency/city) that is responsible for the implementation, management, and supervision of the education system in its work area, with the aim of improving the quality and access to education for the entire community. The Education Office in each region is a Regional Government apparatus that has the task of helping, managing, and fostering regions according to their respective fields (Harianja, Hananto & Herawati, 2016). The Education Office, now is an institution that is directly subordinated to local governments such as the Blitar City Education Office. This is in line with research (Harianja, Hananto & Herawati, 2016) which explains that the Regional Education Office, which used to be overseen by the provincial government, is now transferred to the City/Regency Government.

The Blitar City Education Office in carrying out its responsibilities has been quite maximal. However, on some sides, it is necessary to have the participation of elementary schools in the city of Blitar to understand the use of BOS funds through the RKAS application. Disagreements in the use of the RKAS application are often one of the factors that hinder the smooth flow of BOS funds to be on target. Second, recording through *the Microsoft Excel application* which has not been mastered optimally by personnel who participate in the distribution of BOS funds is also a new problem. The necessity of mastering new technology by related parties is the main key to maximizing administrative activities for the distribution of BOS funds.

So that in this case, the Blitar city education office provides directions to related agencies regarding the use of applications such as RKAS and *Microsoft Excel*. This activity aims to unite understanding and science related to the administration of BOS funds within the scope of elementary schools in Blitar city. Internship students also help provide directions and answers regarding the use of the Microsoft Excel application which can be said to be a new technology for several groups within the scope of the Blitar City Education Office. Thus, it is hoped that some of the problems that hinder the BOS fund administration flow will be slightly helped to solve. In addition, it is also able to facilitate transparency-based monitoring and evaluation activities.

The Blitar City Education Office has several divisions with different roles and duties, this aims to achieve comprehensive goals regarding the Education Office program. The following are the duties of each division at the Blitar City Education Office. The education office in the era of globalization has undergone modernization to realize advanced and quality public services, the form of modernization is actualized through the School Activity Plan and Budget Application (ARKAS) as a forum for managing the BOS Fund, based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2020 concerning Technical Guidelines to support school operations. RKAS is designed to assist schools in planning budgets and managing school BOS funds digitally to replace manual processes, this application makes it easier for schools to report and take responsibility for the management of their school operational funds (Wulandari & Putri, 2022). The following regulations are also a reference for the Blitar City Education Office in distributing BOS funds. The use of the RKAS application in the administrative system also supports the smooth flow of BOS funds to elementary schools in the city of Blitar.

There are 2 methods used by the Blitar City Education Office, the first is data input through an office device with Microsoft Excel, which is then stored with google drive. Both fund data are printed out so that they are in the form of hard copies and become archives at the Blitar City Education Office. The following is the order of the administrative system for the distribution of BOS funds:

1. The school prepares a RKAS that includes a plan for the use of BOS funds for one fiscal year.
2. Schools submit approved RKAS to the Regency/City Education Office for verification and approval.
3. The Blitar City Education Office verifies and approves the RKAS submitted by the school.
4. BOS funds from the State Revenue and Expenditure Budget (APBN) to the Regional General Cash Account (RKUD) at the provincial or district/city level.
5. The Blitar City Education Office transfers BOS funds from the RKUD to the accounts of each elementary school in accordance with the allocation that has been set.
6. The Blitar City Education Office supervises and evaluates the use of BOS funds by schools.
7. The school uses the results of the evaluation to improve the RKAS and the plan to use BOS funds in the following year.

Use of the RKAS Application at the Blitar City Education Office

Planning and using BOS Funds are required to prepare a School Revenue and Expenditure Budget Plan (RAPBS). The purpose of the preparation of the RAPBS is to prepare an annual work program that contains several activities accompanied by details of the financing plan in one fiscal year. In the preparation of the RAPBS, there are foundations that must be carefully considered. Things that need to be considered when preparing the budget principles are the principle of prudence, the principle of transparency, the principle of detail, the principle of overall, the principle of period, and the principle of burden (Nugraha, Hairani & Prisila, 2023). Based on the issuance of these regulations, in order to modernize and facilitate calculation/accounting activities of the Blitar City Education Office using the latest applications such as Microsoft Excel and the Rkas application. The application clearly aims at funding monitoring and reporting activities based on accounting principles.

The description of the RKAS application is a software system designed to assist schools in compiling, managing, and reporting activity plans and budgets effectively and efficiently. This application is an important tool in the management of the School Operational Assistance Fund (BOS) in Indonesia, and is used by schools to ensure that the planning and use of funds are in accordance with regulations and educational needs. With the emergence of RKAS in the form of an application, it functions as an integrated planning that covers various aspects of school activities, ranging from daily operations, maintenance, to development activities while providing a standard template that makes it easier for schools to prepare budget plans in accordance with applicable regulations.

The accounting system with the RKAS application device also has a positive impact on the Blitar City Education Office, such as facilitating the preparation of periodic financial reports (monthly, quarterly, yearly) in accordance with the format that has been set by the Education Office. Furthermore, the Blitar City Education Office easily provides a complete audit trail for each transaction, which facilitates the internal and external audit process. Thus transparency in the management of school funds, because all transactions and budget use can be monitored and reported clearly.

The following is a systematic use of the RKAS application at the Blitar City Education Office:

1. Schools enter the RKAS application using the credentials that have been given by the Education Office.
2. Once you're logged in, you'll be redirected to the main dashboard that shows a summary of your app's activity and key features.
3. The school completes the school profile information in the application.
4. Schools enter update data on the number of students, because this will affect the allocation of BOS funds.
5. Allocate a budget for each activity based on the cost estimates that have been made.
6. Make sure the budget is divided in accordance with the provisions and priorities of school needs.
7. The Blitar City Education Office uses a monitoring feature to monitor the use of the budget in real-time, ensuring that no budget exceeds the predetermined limit.
8. The school contains monthly or annual financial periodic reports according to the specified period, covering receipts and expenses.
9. The Blitar City Education Office provides assistance in the use of the RKAS application.

Based on data from informants, namely resource persons who are responsible for the administration of BOS fund distribution in elementary schools in Blitar City every month.

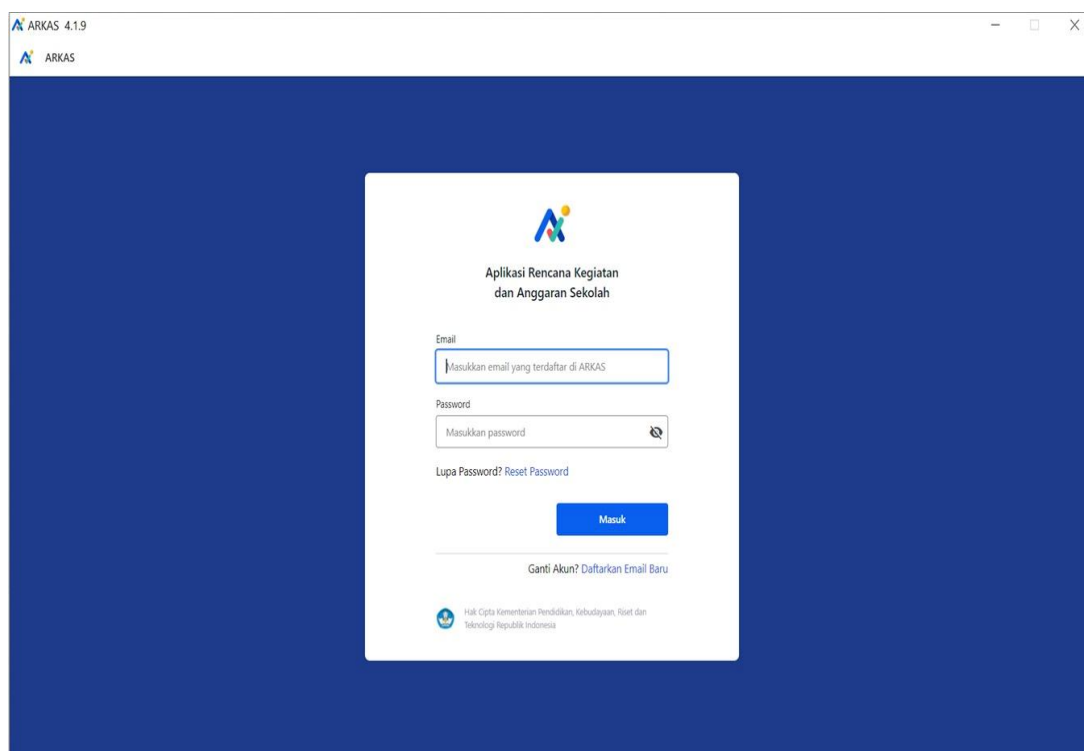


Figure 1 Front view of the RKAS Application

Furthermore, the following is a table of the BOS fund administration flow through the RKAS Application:

The following is the procedure for ordering elementary school supplies using BOS funds through the RKAS application:

1. Log in to the RKAS application using the credentials that have been given.
2. Access the main dashboard that displays a summary of the app's main activities and features.
3. Enter activities that will be carried out during the fiscal year, such as book purchases, facility improvements, teacher training, and extracurricular activities.
4. Enter the details of the activity, including the objectives, targets, implementation time, and costs required.
5. Allocate a budget for each activity based on estimated costs.
6. Record the receipt of BOS funds transferred to the school account in the RKAS application.
7. Make sure the balance received is in accordance with the allocation that has been set.
8. Adjust expenses to activities that have been planned in the RKAS.
9. Enter the details of each expense transaction into the app, including the date, amount, and description of the transaction.
10. Group expenses by type of activity or expense item.
11. Upload proof of transaction (such as invoices or receipts) into the app as documentation.
12. Create a report on the use of funds on a monthly basis or according to a specified period.
13. Prepare an annual report that summarizes all financial activities during the fiscal year.
14. Get assistance from the Education Office to ensure the use of funds is in accordance with the plan.

From the submission and receipt of BOS funds within the scope of elementary schools in the city of Blitar, the Education Office has the task of monitoring in an accountable and transparent manner as follows:

1. Ensure that the data on the number of students used for the determination of BOS fund allocation is accurate and up-to-date.
2. Determine the allocation of BOS funds for each elementary school based on verified data.
3. Coordinate with the Ministry of Education and Culture (Kemendikbud) for the submission of the BOS budget.
4. Convey information about the allocation of BOS funds to elementary schools in the city of Blitar.
5. Receive BOS funds from the central government which are transferred to the Regional General Cash Account (RKUD).
6. Transfer BOS funds from the RKUD to the account of each elementary school in accordance with the allocation that has been set.
7. Conducting socialization regarding technical instructions for the use of BOS funds to school principals and school treasurers.
8. Conducting training on financial management and the use of the RKAS application for school staff.
9. Providing technical guidance related to the preparation of School Activity Plans and Budgets (RKAS) and reporting on the use of BOS funds.
10. Assist the school in resolving technical or administrative issues related to the management of BOS funds.
11. Conducting visits to schools to monitor the use of BOS funds directly.
12. Conducting periodic evaluations of the use of BOS funds to ensure compliance with regulations.
13. Conduct internal audits to evaluate the transparency and accountability of the use of BOS funds in schools.
14. Provide recommendations for improvement based on the results of the audit to improve the management of BOS funds in schools.
15. Verify and collect reports on the use of BOS funds on a regular basis.
16. Conducting performance evaluation and coaching to elementary schools that have weaknesses in the management of BOS funds.
17. Take corrective action against schools that violate the provisions for the use of BOS funds, including sanctioning if necessary.

Conclusion

From the results of the analysis of the administrative system for the distribution of BOS funds in elementary and secondary schools through the RKAS Application at the Blitar City Education Office in accordance with the policies/regulations of the Minister of Education and Culture Number 6 of 2021 concerning Technical Guidelines for the Management of Vocational Assistance Funds. This regulation was issued to provide guidelines for education units in managing BOS Funds in a transparent, accountable, effective, and efficient manner.

So that in this case, the Blitar city education office provides directions to related agencies regarding the use of applications such as RKAS and Microsoft Excel. This activity aims to unite understanding and science related to the administration of BOS funds within the scope of elementary schools in Blitar city. Internship students also help provide directions and answers regarding the use of the Microsoft Excel application which can be said to be a new technology for several groups within the scope of the Blitar City Education Office. Thus, it is hoped that some of the problems that hinder the BOS fund administration flow will be slightly helped to solve. In addition, it is also able to facilitate transparency-based monitoring and evaluation activities.

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