

**THE USE OF ARKAS APPLICATION:
A Discourse on Solutions to Achieve Transparency and Accountability in The
Management of School Operational Assistance Funds**

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Abstract: School Operational Assistance funds are one form of education financing from the government. School Operational Assistance funds require transparent and accountable management. This study seeks to analysis the application of the school activity and budget plan to the accountability and transparency of school operational assistance funds management at SMA N 4 Lhokseumawe. This study employs a qualitative approach with a descriptive survey design. Using the ARKAS application, it is intended to evaluate the effectiveness, accountability, and transparency of school operational assistance fund administration at SMA N 4 Lhokseumawe. Observation, interviews, and documentation were used to collect data. The results of this study show that the effectiveness of school accountability is achieved through a series of stages, including strategic planning through the results of deliberations; implementation refers to priority programs based on the school vision; monitoring and reporting openly to the program coordinator. In addition, school operational assistance financial accountability was achieved through the synergy of information disclosure and community cooperation. The effectiveness of the distribution funds was also achieved by referring to the needs of students and guided by the national education standards.

Keywords: School Operational Assistance, Accountability, Transparency

Abstract: Dana Bantuan Operasional Sekolah merupakan salah satu bentuk pembiayaan pendidikan dari pemerintah. Dana bantuan operasional sekolah memerlukan pengelolaan yang transparan dan akuntabel. Penelitian ini bertujuan menganalisis penerapan rencana kegiatan dan anggaran sekolah terhadap akuntabilitas dan transparansi pengelolaan dana bantuan operasional sekolah di SMA N 4 Lhokseumawe. Penelitian ini menggunakan pendekatan kualitatif dengan desain survei deskriptif. Dengan menggunakan aplikasi ARKAS, penelitian ini bertujuan untuk mengevaluasi efektivitas, akuntabilitas, dan transparansi pengelolaan dana bantuan operasional sekolah di SMA N 4 Lhokseumawe. Observasi, wawancara, dan dokumentasi digunakan untuk mengumpulkan data. Hasil penelitian ini menunjukkan bahwa efektivitas akuntabilitas sekolah dicapai melalui serangkaian tahapan, antara lain perencanaan strategis melalui hasil musyawarah; pelaksanaan mengacu pada program prioritas yang didasarkan pada visi sekolah; pemantauan dan pelaporan secara terbuka kepada koordinator program. Selain itu, akuntabilitas keuangan bantuan operasional sekolah juga dicapai melalui sinergi keterbukaan informasi dan kerja sama dengan masyarakat. Efektivitas penyaluran dana juga dicapai dengan mengacu pada kebutuhan siswa dan berpedoman pada standar nasional pendidikan.

Kata Kunci: Bantuan Operasional Sekolah, Akuntabilitas, Transparansi

INTRODUCTION

Financial management is crucial in school institution because it ensures the institution's efficient operation (Pannen et al., 2019). If an educational institution's finances are well-managed, educational programs will be simple to implement. If an educational institution lacks sound financial administration, it will be difficult to implement previously developed programs. There are numerous tasks necessary for effective financial management. (Segah & Kaharap, 2022). The school's financial management team is responsible for the efficient administration of school funds. Education financial management is a set of activities that aid in the administration of educational institutions' finances. It includes financial planning, accounting, expenditure, monitoring, and accountability. Education financial management entails establishing budgets, accounting for expenditures, and auditing financial records to ensure the prudent use of funds (Rinawati, 2014; Saifrizal & Yusuf, 2023).

The financial manager is responsible for determining how much money to invest in various investments and where the funds will come from (Mulyanti, 2017). SMAN 4 Lhokseumawe is one of the schools that have implemented technological advances in the management of school operational funds or School Operational Assistance, where the management becomes more effective and efficient and aids the staff in

the performance process. Therefore, the author is interested in analyzing SMAN 4 Lhokseumawe's implementation of the RKAS application for financial management.

One of the factors that determines the achievement of objectives is the manner in which the activity is conducted, specifically by management or management. (Wahinun, 2019). The School Operational Assistance programme is a government program that ensures all members of society have access to education through the nine-year compulsory education programme. Conceptually, School Operational Assistance is used for operational and non-operational financing, according to Nasution. However, because unit costs utilize national average financing, School Operational Assistance funds could be used for personnel and investment costs. (Prihatin, 2021). The objective of School Operational Assistance is to assist underprivileged students obtain a nine-year education by financing their education.

School operational assistance refers to financial support or other resources provided to schools to help run their day-to-day operations. It can come from various sources, including the government, private institutions or non-profit organizations. The purpose of school operational assistance is to support the educational function and ensure that schools can provide a good learning environment for students. School

operational assistance can cover a variety of things, including: (1) Infrastructure Funding, funds to build, repair or maintain physical school facilities, such as classroom buildings, libraries, laboratories and sports facilities; (2) Funding for Teaching and Learning, funds to purchase textbooks, teaching equipment, educational technology and other learning resources; (3) teachers' salaries and incentives, funding for teachers' and school staff salaries and incentives to improve educational performance; (4) curriculum and staff development programs, funding for curriculum development, teacher training, and professional development for school staff; (5) daily operational expenses, funding for daily needs, such as utilities, facility maintenance, cleaning, and school administration; special assistance for students, special financial support for students in need, such as scholarships or food assistance programs; equipment and technology, funding to purchase and maintain equipment, including computers, projectors, and other technological devices. This operational support is critical to maintaining the quality of education and ensuring that the needs of students and school staff are met. The government and educational institutions usually play a role in providing this operational support to enable schools to function effectively and provide quality education.

According to the Head of SMA Negeri 4 Lhokseumawe, the activities of

the school operational assistance APBN management implementation team included updating the basic education data, preparing the RKAS with regard to all recipients, reporting changes in the number of students, verifying the amount of funds received with the number of students, managing the school operational assistance funds transparently and responsibly, announcing on the announcement board the receipt and use of the school operational assistance funds, and being formally designated as an APBN management team.

This research is expected to provide an in-depth look at how the application of technology, particularly through the ARKAS application, can improve the transparency and accountability of school funds. The results of the study can serve as a foundation for policy-making at the school and government levels to improve financial management in the education sector. With this application, the use of school finances will be more effective and efficient.

This research certainly has a distinction from other studies, so to find out the researchers conducted relevant research. From several previous studies related to this topic, there are different focuses with this research, including: (1) focus on the use or implementation of the ARKAS Application (Arismun et al., 2022; Suwarno & Musafik, 2022; Wulandari, 2022); (2) focus on the effect of ARKAS usage on the quality of financial

management. (Ar Rahmah, 2023; Hafifah, 2022; Wahyuni et al., 2023); (3) focus on ARKAS optimization and evaluation (Adnyani, 2023; Marota & Sadiyah, 2022; Rohmat et al., 2022). Different from this research, which focuses on the discourse of using this application as a solution to create accountability and transparency in the management of school operational assistance funds.

METHOD

The research employed a qualitative, descriptive method. The investigation utilized SMA N 4 Negeri Lhokseumawe. The source was the school's treasurer. The determination of informants pertains to financial management responsibilities within the institution.

Interviews, observations, and document studies, which are all interrelated, constitute the basis for information analysis. To assess the implementation of accountability and transparency in the management of school operational assistance funds at SMA N 4 Negeri Lhokseumawe in the ARKAS programme, a descriptive-comparative approach was employed, comparing the manual method with the use of the ARKAS application in the implementation of accountability and transparency in the management of school operational assistance funds in schools. The analysis was conducted by collecting data on the implementation of accountability and transparency in the administration of school operational assistance funds at SMA N 4 Negeri Lhokseumawe in the RKAS and

comparing it to the application's usage. Using the ARKAS application, this study will determine the effectiveness, accountability, and transparency of the administration of school operational assistance funds at SMA N 4 Negeri Lhokseumawe.

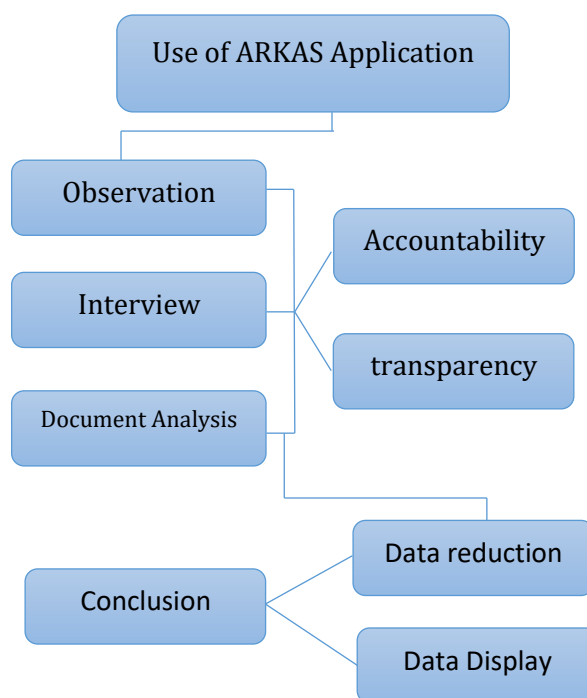


Figure 1: Research Design and Scheme

RESULTS AND DISCUSSION

The School Budget Work Plan Application (ARKAS) is a priority in addressing school management issues. The School Budget Work Plan Application (ARKAS) is one of the initiatives for resolving school management problems in administering school operational assistance funds. (Ismanto et al., 2013). The application for the School Budget Work Plan is urgent and routine in an agency that receives a budget allocation from the government; the budget allocation is supplied to support an institution's operational costs and development activities. (Riswat, 2021).

Based on the acquisition of data and information from observations, interviews and literature studies, the researcher obtained the following results:

The Effect of SIM ARKAS on the Effectiveness of school operational assistance Fund Management

The Work Plan and Budget information system is a database that is used to propose activities and estimate expenditures. The information system is designed to be used without regard for time or space, allowing users to enter RKA data at home or at the office. As a result, the appropriate information system must be online or web based.

Previously, SMA N 4 Lhokseumawe employed manual methods in financial management connected to the design of school activities and budgets, such as still recording in books and still preparing school activities and budgets using conventional methods, such as Microsoft Excel applications. As a result, officials frequently encounter difficulty in entering data and computing overall budgets, such as tracking income and expenditure of funds. Due to the busy schedule of the Principal, who is frequently absent from school, the administration's daily financial reports are sometimes delayed. Furthermore, because the majority of parents of children are employees, parents have trouble accessing school financial information and locating the most up-to-date information about the school.

The ARKAS application at SMA N 4 Lhokseumawe has sped the compilation of

reports that were previously classified as poor, allowing accountability for the use of school operational assistance funding to be performed immediately in compliance with the regulations. Furthermore, the Work and Budget Plan (RKA) preparation is the first step in a series of tasks. The RKA is used to register and plan each unit's work programs and budgets, allowing the institution's financial allocation to be always prepared. Furthermore, using this ARKAS, each unit is intended to be able to plan its operations for the upcoming academic year more successfully, allowing each unit to properly manage its RKA.

On the basis of the information provided, it can be concluded that the preparation of planning, use accounting, and reports on the use of school operational assistance funds using the ARKAS application is significantly more efficient than the manual preparation of school operational assistance planning.

The Effect of SIM ARKAS on the Accountability of school operational assistance Fund Management

Accountability refers to responsibility, a situation, or being held accountable by various superiors and subordinates of an institution based on their respective responsibilities and authorities. (Mardiana et al., 2021). Accountability is the obligation to manage resources, report and disclose all public resource activities to those who benefit from them. Accountability refers to a person's capacity to be evaluated by others based on the caliber of their work in

achieving the objectives for which they are responsible. Accountability is essential because it promotes responsibility in order to enhance academic performance. (Wahinun, 2019).

The government provides school operational assistance funds to schools to assist with the delivery of education. Therefore, schools are required to manage school operational assistance funds as efficiently as feasible, in accordance with government-established management standards. This can be achieved through the application of the principle of accountability. The administration of school operational assistance funds at SMA N 4 Lhokseumawe commenced with the development of the RKAS (School Budget Activity Plan) based on the findings of the research. This school creates a one-year plan based on the requirements assessment. In preparing this RKAS, every aspect of the institution contributed to the accomplishment of the school operational assistance funds' goals. Several instructors, for instance, were tasked with coordinating the structural coordinators of the school operational assistance funds, including the coordinators of finances, students, facilities, and infrastructure, among others. Then, these coordinators will evaluate and recommend what is required and prioritized by the school, so that the required items can be purchased or repaired. Consequently, the school operational assistance funds are managed by incorporating educational elements as the driving force of education.

Accountability is a form of open responsibility to interested stakeholders within an organization or institution. At SMA N 4 Lhokseumawe, the purpose of accountability in the use of school operational assistance funds is to build public trust in schools and encourage greater participation in school governance. In addition, accountability assesses school performance in relation to the education services provided by the school. For this reason, accountability must be implemented at SMA N 4 Lhokseumawe in order to achieve these objectives:

a. School Operational Assistance Fund Planning

At SMA N 4 Lhokseumawe, the preparation of school operational assistance fund planning began with the preparation of the RKAS (School Budget Activity Plan). Schools make plans in accordance with the receipt of funds obtained. The school operational assistance finances were planned with the involvement of the Principal in charge, instructors, and the school operational assistance Treasurer. All school operational support funds were assigned to SMA N 4 Lhokseumawe goods and services expenditure during planning. This shows that the planning for the development of the school operational assistance fund budget corresponds to the receiving of school operational assistance funds from the central government in 2020.

School operational assistance funding was used at SMA N 4 Lhokseumawe in

compliance with the government's technical criteria. With the need for better utilization of goods and services, SMA N 4 Lhokseumawe used school operational assistance money to focus on goods and services expenditure, because solid financial management is one of the characteristics of a quality school, the realization of the use of school operational assistance money is to improve the quality of schools so that the teaching and learning process may be carried out properly. The money collected are sufficient to meet all of the needs of SMA N 4 Lhokseumawe's school activities.

b. Accountability of school operational assistance Funds

For the use of school operational assistance funds, comprehensive accountancy reports are required in accordance with educator management standards and laws and regulations governing the administration and accountability of financial management institutions. Based on the findings of interviews conducted at SMA N 4 Lhokseumawe, the bookkeeping of school operational assistance funds was computerized for each receipt and expenditure of realized funds. The planning and reporting process demonstrates the principal's function as the person in charge. The principal will be able to provide input or corrections to the school operational assistance treasurer's financial administration. The school operational assistance treasurer

then presented a report containing school reports to internal parties (all SMA N 4 Lhokseumawe instructors) and external parties (student parents). In addition to reporting school operational assistance funds, schools are required to submit report documents to the Aceh Provincial Education Office regarding school operational assistance funds received and utilized at SMA N 4 Lhokseumawe. This accountability creates a quality school so that the community can have trust in it.

c. Submission of Financial Documents for the school operational assistance Fund

Archiving is a record of recorded operations or information sources in various forms, including both routine and development activities. Archives play a vital part in the process of delivering information to organizational executives so that they can make decisions and create policies. The school operational assistance treasurer archives the school operational assistance fund financial report at SMA N 4 Lhokseumawe so that the school can display it when there is a supervisor or review of the school operational assistance fund document. This is done by SMA N 4 Lhokseumawe to ensure the orderliness of financial records or data.

Responsibility is a notion that ensures that responsibility is carried out publicly to the authorities for each person or institutional activity or financial management. The notion of accountability in the handling of school operational

assistance funding is critical in the educational setting. Accountability for the school's own financial management is described as the use of the idea of accountability in the administration of school operational assistance finances. The usage of the ARKAS application in controlling school operational assistance fund accountability has gone successfully. This is consistent with the assertion made by treasurer Titi Sumanti, S. Si., who stated: "The principle of accountability is still implemented through the bookkeeping feature of ARKAS because it is explicitly outlined in the application and the generated data is not restricted to school personnel.

In preparing the RKAS, all components of SMA N 4 Lhokseumawe are responsible for preparing the programmes that will be implemented in the RKAS for one year, so that the required budget can be determined. Thus, SMA N 4 Lhokseumawe gives attention not only to the institution's needs, but also to the income and expenditure of school operational assistance funds, so that school operational assistance funds are optimally managed. Moreover, the roles of the principal, school committee, and treasurer are equally as essential as that of the teacher coordinator. This is due to the fact that the school principal must authorize the school operational assistance spending policy.

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The Effect of SIM ARKAS on the Transparency of school operational assistance Fund Management

Transparency is an increasingly significant notion as the need to establish excellent practice in schools, good governance in schools, and transparency in education's general organization rises. (Mujiono, 2017). The School Budget Work Plan Application (ARKAS) is an application that provides all school parties with transparent information on the administration of school operational assistance funding. (Yanti, 2021). Schools are required to use (ARKAS) as a guide in the management of school operational assistance money in order for school operational assistance funds to be managed with accountability and transparency and to assist school management. (Ridho et al., 2021).

The School Budget Work Plan (ARKAS) application was not successfully applied, resulting in poor school administration. As a result, the existing school operational assistance funds posed

issues for schools in terms of transparently administering the school operational assistance money in accordance with school needs. A supportive method or application, such as the use of the school budget work plan (ARKAS) to improve school management, is required to ensure the seamless implementation of school management.

The problems faced by school administration began when the school management team failed to correctly prepare the School Budget Work Plan Application (ARKAS). Consequently, the extant school operational assistance funds were intended to be used by the school administration to alleviate parents' financial responsibility for their children's education. However, the school operational assistance funds were used for purposes that were not consistent with their intended purpose.

With the School Budget Work Plan Application (ARKAS) at SMA N 4 Lhokseumawe, school school operational assistance funds will be on target and transparently managed, with the goal of making school school operational assistance funds more effective and efficient. In order for school operational assistance funds to be accountable and transparent, school management must be able to implement the school budget work plan application (ARKAS) in the administration of school operational assistance funds.

Transparency at SMA N 4 Negeri Lhokseumawe starts with the preparation of school operational assistance funding, where the amount received corresponds to

the registered pupils. Transparency of school operational assistance money is implemented by preparing data on school operating needs in one year, which includes non-permanent teacher payroll, learning and extracurricular activities, buildings and infrastructure, and others.

According to the foregoing explanation, planning transparency is good, with SMA N.4.Lhokseumawe including the community and openly presenting the RKAS. The monies obtained from school operational assistance are utilized to cover the costs of schooling for one year. As a result, community involvement and openness are transparency principles of SMA N 4 Lhokseumawe.

CONCLUSION

Transparency, accountability, effectiveness, and efficiency must all be present in the accountability framework for the handling of school operational assistance funding. The results revealed that adopting the school budget and activity plan application (ARKAS) increased the efficiency and effectiveness of the accounting system for the use of school operational assistance money. The application of transparency and accountability indicates that the administration of school operational assistance funds in the RKAS programme at SMA N 4 Negeri Lhokseumawe has been interdependent and effective. Good accountability implementation has been observed in SMA N 4 Negeri Lhokseumawe. This is because the

reporting of school operational assistance funds is addressed not only to the donor of funds, but also to the recipients of funds. Following the principle of accountability, SMA N 4 Negeri Lhokseumawe disclosed information openly and involved the community in the planning process. In addition, the funds were utilized in accordance with the National Education Standards and the participation of the community in the management process was a guiding principle of openness.

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