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**IMPLEMENTATION OF THE SCHOOL BUDGET AND ACTIVITY PLAN  
(ARKAS) APPLICATION POLICY IN REALIZING GOOD GOVERNANCE AT  
THE KEMPEK CIREBON TYPICAL JUNIOR HIGH SCHOOL**

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**KEYWORDS:**

ARKAS; Good Governance,  
BOS Fund for Junior High  
School

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**ABSTRACT**

This study aims to analyze the Implementation of the School Activity Plan and Budget (ARKAS) Application policy in Realizing Good Governance in Junior High Schools, this research uses qualitative research with the type of case study research (Field Research). The data collection techniques used are observation, interviews, and documentation. Data analysis uses triangulation techniques, namely by displaying data, reducing data, and finally drawing conclusions. This research examines the ARKAS application technology used in realizing good governance in the field of BOS fund management. The implementation of the ARKAS policy reflects the concept of e-government by providing easier access to information on activity plans and budget allocations, enabling active participation in the decision-making process. The results of this study reveal that technology can be used optimally to achieve a goal. Through ARKAS, information related to activity plans and budget allocations can be accessed more easily by various stakeholders, which contributes to increased participation, and public trust and still refers to the applicable legal rules. The increased transparency and accountability achieved through ARKAS policy implementation has important implications, obstacles, and efforts in the context of financial management in educational institutions.

**INTRODUCTION**

One of the funds used to finance schools is the School Operational Assistance Fund (BOS), which comes from the state budget. This kind of government-backed education funding seeks to reduce the financial burden on communities while students are enrolled in 12 years of study. Funding for BOS must be managed in accordance with applicable laws or expert guidelines (Dewi & Devitra, 2021). In accordance with the Technical Guidelines for the Management of Regular BOS Funds (Permendikbud) Number 6 of 2021 issued by the Ministry of Education and Culture, "planning" means that schools consider the needs of the school and its students. Schools assume responsibility for designing, managing, and supervising the program in a way that best meets the school's requirements. Dispute resolution and decision-making regarding the use of Regular BOS Funds require cooperation among schools. In addition, schools must be open and honest in handling and spending the BOS funds. In making the School Operational Assistance (BOS) Fund Management Report, accountability and transparency are required. This is because the Permendikbud accountability principle requires

that all uses of BOS funds in schools be reported completely and in accordance with the applicable laws and regulations (Ilham & Majid, 2023). The most important component of excellent governance is educational accountability, which is achieved through continuous monitoring of the administration of education funding (Suwardi et al., 2023).

Prudent management of school finances raises the profile of the institution among legislators, donors, and parents (Arismun et al., 2023). On the other hand, educational accountability refers to the extent to which a school can make public accountability for every aspect of its operations. The main purpose of educational accountability measures is to increase public trust in the education system. When people have confidence in a well-organized education system, parental involvement in the school system can occur (Waluyo et al., 2023). Many people assume that schools are a source of positive social development. School managers must realize that they are publicly accountable for their efforts to create a solid, planned, and reliable education system, including the RKAS, in order to gain the trust and cooperation of the community. In contrast, transparency refers to the government's openness and ability to provide information to stakeholders about public resource management initiatives (Marliza et al., 2023).

To prevent possible fraud and to increase public trust in school management, financial reporting should be as transparent as possible (Lestari et al., 2023). Among the many benefits of transparency that can foster trust among the community, government, parents of school-age children, and the wider public is the dissemination of information and the provision of easy access to sufficient and correct information (Ulmadevi et al., 2024). By establishing clear procedures for obtaining information, deciding which data is accessible to the public, making such data easily accessible, and providing opportunities to file complaints if such data is not publicly available, schools can contribute to a greater degree of openness. To obtain such information, school treasurers need to be competent in creating, overseeing, and executing budgets provided by the government (Permata & Mustoffa, 2023)

The management of school funds, especially those allocated through the School Operational Assistance (BOS) program, is crucial to ensure transparency, accountability, and ultimately, improved educational outcomes (Yulyanti et al., 2022). Over time, various technological innovations have been introduced to simplify financial management processes in educational institutions, aiming to address the challenges associated with the use and reporting of funds (Suwarno & Musafik, 2022). The School Work Plan and Budget (ARKAS) application and the Management Information System for BOS have emerged as promising tools in this regard, showing positive impacts on accountability and transparency (Amelinda et al., 2023); (Doke et al., 2023). In addition, the implementation of these applications has been shown to promote a culture of financial responsibility and efficiency within the school administration (Prihanarko et al., 2023)

Several studies have explored the effectiveness of various applications, including ARKAS, a digital-based management system, that enables schools to manage activity plans and budgets more efficiently. The theory of public policy implementation developed by George C. Edwards III in Leo (2006:79) is known as "Direct and Indirect Impact on Implementation". The theory is outlined in his paper entitled "Implementing Public Policy". In the approach

theorized and named by Edwards III, a similar thing was confirmed through interviews with the Principal and Treasurer of the BOS Fund at SMP KHAS Kempek where the implementation of the School Work Plan and Budget Application (ARKAS) policy at SMP KHAS Kempek began with the formation of an implementation team consisting of school staff, teachers, parents, and school committee members. In improving financial management practices in educational settings. For example, research (Ilham & Majid, 2023) highlighted the positive influence of ARKAS use on transparency and accountability in the context of secondary schools. Similarly, studies conducted by (Nurrochman et al., 2023) and (Oktavia & Trihantoyo, 2023) confirmed the important role played by ARKAS and related applications in facilitating planning and reporting processes in school settings. Moreover, the impact of these technological interventions is not limited to mere procedural improvements, as demonstrated by their contribution to the overall efficiency of Education service delivery (Marwiyah et al., 2024); (Rizza et al., 2023). However, while there are many studies supporting the benefits of such applications, some limitations and gaps still remain, which require further investigation.

This study aims to determine the implementation of the School Activity Plan and Budget Application (ARKAS) policy at SMP KHAS Kempek where the description of the results of this study reveals that technology can be used to increase transparency and accountability in the management of the Operational Assistance Fund (BOS).

Looking at the background above, it can be taken that the problem formulation of this research is as follows: How is the implementation of the School Activity Plan and Budget (ARKAS) application policy in realizing Good Governance at KHAS Kempek Junior High School?

So that it forms the research objectives, namely to find out the implementation of the School Activity and Budget Plan (ARKAS) application policy in realizing Good Governance at Khas Kempek Junior High School.

By examining the use of ARKAS in the context of financial management in junior secondary education, the research provides insights into the efficacy of this technology solution and its implications for educational governance. Ultimately, the findings of this study will contribute to the existing literature by providing empirical evidence on the role of ARKAS in improving financial transparency and accountability in the education landscape. Governance is a collaborative process between various actors in an effort to increase public value and find the best solution to a problem. Through a thorough examination of its policy implementation, this research intends to provide information to policymakers, educators, and other stakeholders, thereby encouraging evidence-based decision-making and best practices in the management of education funds. From the description above, the researcher wants to try to conduct a study entitled "Implementation of the School Activity and Budget Plan (ARKAS) Application Policy in Realizing Good Governance at Khas Kempek Cirebon Junior High School."

## **RESEARCH METHODS**

This research is qualitative research with case studies. Case studies can be used to gain a deeper understanding of a phenomenon which in this study is about the Implementation of the School Activity Plan and Budget Application (ARKAS) policy at KHAS Kempek Junior High School in Realizing Good Governance in the management of School Operational Assistance

Funds (BOS) provided by the Government. This research was conducted at SMP KHAS Kempek, Cirebon. Data were collected using observation, interview, and documentation techniques. The interviews themselves were conducted with the Principal, BOS Fund Treasurer, Teachers, and several School Committees. The data validity test in this qualitative research used source triangulation and time triangulation. The data analysis in this study used data display techniques, data reduction, and conclusion drawing.

## **RESULTS AND DISCUSSION**

According to Sedarmayanti (Sedarmayanti, 2011) explains that good governance is a system that allows for an optimal and efficient state governance mechanism by maintaining a constructive synergy between the government, the private sector, and society ".Word bank (Arief & Yuardani, 2018) explains that E-Government is used by technology-based government information institutions (such as Wide Area Networks, the Internet, and mobile computing) that have the ability to connect relationships with citizens, the business world, and other government agencies The presentation of the results of this study will be discussed in several points as follows:

### **Implementation of the School Activity Plan and Budget Application (ARKAS) policy.**

One of the steps in the public policy process is the implementation of public policy or the implementation of public policy. In order for a policy program to affect the expected goals, the program must be implemented. The importance of realizing public policy, as explained by Josy Adiwisastra (in Tachjan, 2006: 12) In essence, the government's efforts in utilizing information and communication technology (ICT) to implement public policy are not limited to the implementation of public policies.

### **Improve Efficiency, Transparency, And Participation In Public Service Delivery.**

One example of e-government principle policy implementation is the implementation of ARKAS at SMP KHAS Kempek. This implementation team is tasked with developing an implementation plan, conducting introductions and training on the use of ARKAS, adjusting information technology systems and infrastructure in schools, and developing school activity plans and budgets using the ARKAS application. Furthermore, ARKAS was used in the implementation of school activities by regularly monitoring budget realization and involving all relevant parties in the supervision and evaluation of the use of BOS funds. Through regular communication, reporting, and periodic evaluation, the implementation of ARKAS at SMP KHAS Kempek is expected to increase transparency and accountability in the management of BOS funds and make a positive contribution to improving the quality of education at the school. This result confirms the importance of using information technology in improving the quality of financial governance, in accordance with the expectations of e-government theory and the following efforts in implementing the School Work Plan and Budget Application (ARKAS) policy at SMP KHAS Kempek:

The communication aspect in this context includes how information about the management of the BOS Fund is conveyed and accessed by various stakeholders. Through ARKAS, communication between schools and the community became more optimal and transparent. Budget updates, activity plans, and expenditure reports can be accessed in real time

by all interested parties. This allows for better two-way communication between schools and the community, increasing public participation and trust.

The act of conveying information from the communicator to the communicator is called communication itself. Policy actors must socialize public policies so that they know what to do to prepare and carry out policy implementation and meet the expectations of goals and objectives (Islamy, 2011).

This discussion explores the communication aspect in the context of BOS Fund management at SMP KHAS Kempek. The main focus is on how information about the management of these funds is conveyed and accessed by various stakeholders. Through the implementation of the ARKAS Financial Information System, communicative interaction between the school and the community has significantly improved. The ability to update budgets, plan activities, and report expenditures in real time has improved the effectiveness of communication, as well as transparency in fund management.

In addition, ARKAS has opened the door for more optimal two-way communication between schools and the community. Schools can quickly respond to inputs and questions from the community regarding the use of BOS funds, while the community can access the necessary information directly. This has increased the active participation of various parties in the decision-making process related to fund management and strengthened public trust in the transparency and accountability of schools.

In the context of this study, it is important to note that the successful implementation of the ARKAS policy as a communication tool depends not only on the technology itself but also on the school's commitment to facilitating open and inclusive communication. Moreover, a participatory approach in designing and managing a communication system such as ARKAS will ensure its sustainability and effectiveness in the long run. As such, this discussion makes a valuable contribution to our understanding of the importance of communication in the context of fund management in educational institutions, as well as its implications in strengthening the relationship between school and community.

Resource Aspects, The implementation of the ARKAS policy also covers resource aspects, including human and technological resources. Schools must ensure that staff are well-trained in using the ARKAS system and that the necessary technological infrastructure is available. In addition, sufficient financial resources are also needed to finance the development and maintenance of this application.

In implementing policies, consideration of resources is essential. These resources can consist of personnel, financial, equipment, and authority resources. (Widodo, 2010). The implementation of the ARKAS policy in improving the transparency and accountability of School Operational Assistance (BOS) funds at SMP KHAS Kempek is a strategic step that involves several important aspects. First of all, increasing transparency and accountability requires the availability of human resources who are well-trained in using the ARKAS system. Intensive training for school staff is required so that they fully understand how to optimally use the platform. In addition, adequate technological infrastructure must also be ensured. A stable computer network and up-to-date software are essential to optimally support ARKAS operations. Secondly, the aspect of financial resources is also crucial in the implementation of the ARKAS policy. Schools need to ensure that sufficient funds are available to finance the



entire process of developing, implementing, and maintaining this application. This includes costs for staff training, software purchase, technology infrastructure maintenance, and possible additional costs that may arise during the policy Implementation process. Assurance of financial sustainability is also needed to ensure that ARKAS can continue to function optimally in the long term.

Furthermore, in the context of transparency and accountability of BOS funds, ARKAS can be a very useful tool. Through this platform, all financial transactions are automatically recorded and clearly documented. This not only makes it easier to monitor the management of BOS funds but also allows for more efficient audits. With an accurate digital track record, the potential for errors or misuse of funds can be minimized, increasing public confidence in the management of public funds. Finally, it is important to remember that the implementation of the ARKAS policy is not only the end goal but also the beginning of the journey towards better management of BOS funds. Periodic evaluations of the effectiveness of this system need to be conducted, as well as the necessary adjustments to be able to cope with challenges and changes that may occur in the future. Thus, sustainability in improving the transparency and accountability of BOS funds can be achieved in a sustainable manner through a holistic and planned approach.

The disposition aspect, which includes the attitudes and tendencies of individuals or organizations in the face of change, is a key factor in the implementation of new technology policies such as ARKAS. The implementation of the ARKAS policy at SMP KHAS Kempek requires a positive disposition from all relevant parties. This includes not only students and teachers but also administrative staff and school management. This positive disposition is needed so that they are willing to accept and use the technology optimally.

Disposition is defined as the willingness, tendency, and inclination of policy actors to implement policies in earnest in order to achieve the policy objectives. For a policy to be considered successful, its implementers must not only realize what needs to be done and be able to carry it out, but they also need to be motivated to do so (Lubis, 2014).

As part of the ARKAS policy implementation process, the school has an important role in convincing all stakeholders of the benefits and usefulness of the technology. This includes providing a clear understanding of how ARKAS will improve the transparency and accountability of the BOS Fund at SMP KHAS Kempek. Optimal communication from the school to all relevant parties is key to ensuring that a positive disposition is formed and maintained. The importance of gaining the support and involvement of all stakeholders should not be overlooked in the ARKAS policy Implementation process. Active efforts are needed to involve them in the planning and implementation stages. This can be done through information meetings, training, and open discussions on how ARKAS will affect the process of school activities and the management of BOS funds.

At Khas Kempek Junior High School, Cirebon, the ARKAS policy has been implemented as an important step in realizing good governance. Through this application, the school has a structured framework to plan activities and manage the budget more efficiently and transparently.

The first step in implementing the ARKAS policy was to introduce it to all school staff

and managers. They were given an in-depth understanding of the purpose and benefits of using this application. Intensive training was organized to ensure that everyone was skilled in using ARKAS features, such as data entry, budget monitoring, and activity progress reporting.

Furthermore, through a participatory process, the activity plan and budget are developed together with all stakeholders. Each activity is prioritized according to the needs of the school and budgeted proportionally. This process involves open and transparent discussions, ensuring that decisions reflect shared needs and aspirations.

With ARKAS, the entire process of planning and managing school activities becomes more structured and measurable. Monitoring and evaluation are conducted regularly to ensure that the budget is used effectively and efficiently in accordance with the agreed plan. In addition, a clear reporting mechanism allows for better accountability to all relevant parties.

Thus, the implementation of the ARKAS policy at Khas Kempek Junior High School, Cirebon, is not just an administrative tool, but also one of the foundations in creating a school environment based on the principles of good governance.

By paying attention to the dispositional aspects as a whole, including efforts to build positive attitudes and tendencies of all parties concerned, the implementation of the ARKAS policy at SMP KHAS Kempek can be smoother and more successful. Awareness of the importance of supportive dispositions and active efforts to build them should be an integral part of the strategy for implementing new technology policies in the educational context.

The bureaucratic structure aspect is an important part of managing an organization, which includes the implementation of policies and procedures. At SMP KHAS, the implementation of the School Budget Activity Plan Application (ARKAS) has been proven to increase transparency and accountability in the management of Kempek School Operational Assistance (BOS) funds.

Although the resources to implement a policy are sufficient and the implementers know what and how to do it, the policy implementation may still be ineffective due to the inefficiency of the bureaucratic structure. The bureaucratic structure itself includes aspects such as bureaucratic structure, division of authority, relationships between organizational units, and so on (Sedarmayanti, 2011). Therefore, in the context of a formal educational institution, SMP KHAS Kempek, Cirebon is appropriate for systemizing a bureaucratic structure.

In relation to ARKAS, the budget management process has become more automated and transparent. This has a positive impact on the efficiency of the school's bureaucratic structure as it speeds up the flow of information and decision-making. In addition, the implementation of the ARKAS policy is also able to reduce unnecessary bureaucratic burdens. With more automated processes, previously time-consuming administrative work can be done more efficiently, leaving room for school staff to focus on more strategic tasks. This reduces bottlenecks in the bureaucratic structure that might hinder progress and innovation in education. The use of ARKAS also strengthens accountability in the management of Kempek's BOS funds. With enhanced transparency, stakeholders such as the school board, teachers, and parents can easily access information related to the use of funds and ensure that the funds are used in accordance with the set objectives. This increases community trust in the school and reduces the risk of misuse of funds.

**Implementation of Good Governance in the Implementation of the School Activity Plan**

**and Budget (ARKAS) Application Policy.**

The following is an interview with Mr. Muhammad, the Principal of Khas Kempek Junior High School, Cirebon, regarding the implementation of the ARKAS policy in realizing good governance in schools:

As the principal responsible for the overall management of school activities, Mr. Muhammad welcomed the implementation of the ARKAS policy with enthusiasm and high commitment. In the interview, he firmly stated that this policy is a strategic step in improving school governance towards a better direction.

With great conviction, Mr. Muhammad explained how the ARKAS policy has brought about significant changes in the dynamics of the school. He emphasized that transparency and accountability are the main foundations of good governance and ARKAS is an effective tool to achieve this. Through this application, he can directly monitor the school's activity plan and budget expenditure, as well as conduct regular evaluations.

In the interview, Mr. Muhammad also highlighted the importance of involving all relevant parties in the decision-making process. He explained how ARKAS facilitates open and transparent dialog between staff, school administrators, parents, and the students themselves. Thus, every decision made can reflect the aspirations and needs of all, thus strengthening the sense of ownership and involvement of the entire school community.

As a leader, Mr. Muhammad also underlined the important role of coaching and debriefing school staff and managers. He is actively involved in organizing training and capacitation on the use of ARKAS, as well as providing the necessary support to ensure that the implementation of this policy runs smoothly.

With high seriousness and dedication, Mr. Muhammad believes that through the implementation of the ARKAS policy, Khas Kempek Junior High School, Cirebon, can continue to develop towards a better direction in realizing good governance and improving the quality of education for all students. First. Accountability is a key concept in good governance, including in the context of school education. In terms of ARKAS implementation, there are several aspects of accountability theory that are relevant: (1) Financial Accountability: In ARKAS implementation, it is important to ensure good financial accountability.

This includes transparency in the management and accountability of school funds through ARKAS to achieve educational goals. According to the school treasurer of SMP Khas Kempek as the acting school finance officer, ARKAS helps to ensure that all aspects of school finances can be monitored and evaluated transparently. Every expenditure is recorded in detail and verified to ensure that there is no misuse of funds. This includes the production of regular financial reports which are checked by internal and external parties to ensure compliance and integrity. Well-managed funds enable schools to provide adequate educational facilities and programs to enhance students' learning experience. By implementing the principles of ARKAS, SMP KHAS demonstrates its commitment to ensuring that available financial resources are allocated wisely to improve the quality of education for their students. (2) Administrative Accountability: In this context, administrative accountability theory emphasizes the importance of clear administrative structures and processes in ARKAS implementation. This includes a clear division of tasks and responsibilities so that each party can be held accountable.



The principal as a resource person in this study explained that previously, financial administration at SMP KHAS was often confusing and poorly organized, causing uncertainty in the management of school funds. However, by applying the theory of administrative accountability, the school has established a clear administrative structure. Each staff and section has clearly defined duties and responsibilities within the context of ARKAS. As such, every step in financial management, from receiving to spending funds, is now treated with consistent discipline and rigor. The clear separation of duties and responsibilities has created an environment where each individual can be held accountable for his or her contribution to the school's financial management. As a result, transparency in financial management has improved significantly. Parents and school staff can now easily understand how school funds are being used and for what purpose. This has increased the trust and engagement of the school community as a whole. (3) Performance Accountability: Performance accountability theory emphasizes the importance of evaluation and monitoring of the achievement of educational goals through the implementation of ARKAS. Periodically, evaluations should be conducted to ascertain the effectiveness of the policy in improving the quality of education in schools. (Lestari et al., 2023) According to the Head of School Administration, performance accountability in the implementation of ARKAS has led to significant changes. Previously, evaluation of the effectiveness of financial policies was often carried out sporadically and less structured at SMP KHAS KEMPEK. However, by applying performance accountability theory, the school has established a regularly scheduled evaluation process. Every few months, a dedicated evaluation team monitors the achievement of educational objectives through the implementation of ARKAS. This evaluation involves a thorough analysis of the effectiveness of the financial policy in improving the quality of education at the school. The results of the evaluation are then used as a basis for identifying areas that need improvement and further development. This enables schools to adopt an approach that is responsive and adaptive to changes in the educational environment. Over time, this approach has brought about marked improvements in the efficiency and effectiveness of school financial management. The educational goals set by schools can be measured more clearly and corrective measures can be taken quickly to improve their achievement. By considering these aspects of accountability theory, the implementation of the ARKAS policy in junior secondary schools can further encourage the realization of good governance through increased transparency, accountability, and performance in school management.

Second, Transparency. In the implementation of the School Activity Plan and Budget Application (ARKAS) policy to realize Good Governance in Junior High Schools, transparency plays a key role. The following is a description of transparency in the context of ARKAS implementation: (1) Information Disclosure: Transparency in ARKAS implementation includes the disclosure of clear and accurate information related to activity planning and school budget management. This enables all relevant parties, including school stakeholders and the community, to understand the allocation of funds and the progress of activity implementation. Based on the results of the interview, the principal explained that the application of information disclosure theory in the implementation of ARKAS has had a positive and transformative impact. Previously, the level of transparency in school financial management at SMP KHAS Kempek was often unsatisfactory. Information on activity

planning and fund allocation is often not openly available, causing uncertainty and confusion among school stakeholders and the community. However, by applying disclosure theory, the school has adopted a more open and transparent approach to managing school funds through ARKAS. Every step from activity planning to budget management is now documented in detail and disclosed to all relevant parties. The information disclosed includes details on the allocation of funds for various school activities, including equipment purchases, facility maintenance, and supplementary education programs. In addition, the progress of activity implementation is also monitored and reported regularly, enabling all parties to follow the school's progress. (2) Participation and involvement: Transparency also includes aspects of participation and involvement of all relevant parties, such as teachers, students, parents, and school committees, in the process of planning, implementing, and monitoring using ARKAS. Thus, transparency can increase a sense of belonging and shared responsibility in school management. According to the school treasurer of SMP KHAS Kempek, the school actively involves teachers, students, parents, and the school committee in decision-making regarding the management of school funds. For example, we hold regular meetings with the school committee to discuss the allocation of funds and provide opportunities for committee members to provide input and suggestions. In addition, we also involve students and parents in determining priorities for the use of school funds. By conducting surveys and open discussions, we enable all parties to take ownership of the decisions made and be responsible for the success of the school. The participation and involvement of all stakeholders have brought significant positive impacts on the financial management of the school. A strong sense of ownership encourages all parties to work together to achieve the school's educational goals. With shared responsibility, we are confident that we can optimize the use of school funds to improve the quality of education at SMP KHAS. (3) Public Accountability: Through transparency, ARKAS implementation can create higher public accountability. With open information, the community can monitor and evaluate the school's performance and the fulfillment of set educational goals. Interviews with the School Operator of SMP KHAS Kempek revealed the importance of transparency in school financial management through ARKAS to create higher public accountability. The school operator emphasized that transparency is key to ensuring that information related to activity planning and school budget management is openly accessible to the community. School operators explained that transparency allows the community to monitor and evaluate school performance and the achievement of set educational goals. It thus creates a higher level of community involvement in supporting the school's efforts to improve the quality of education. The impact of this higher level of public accountability on overall school management is very positive. School operators feel responsible for maintaining the quality of education services provided by the school and this encourages them to work harder and more efficiently in managing school funds and implementing educational programs that support the achievement of educational goals. SMP KHAS Kempek demonstrates a commitment to creating a transparent and accountable environment where all stakeholders, including the community, have access to monitor and evaluate the school's performance. This is expected to continuously improve the quality of education and provide maximum benefits for students and the community. (4) Monitoring and Evaluation: Transparency also facilitates more optimal

monitoring and evaluation of ARKAS implementation. With transparent information, authorized parties can conduct periodic evaluations of the effectiveness of the policy and identify potential improvements. (Farhan, 2019) In an interview with the Principal, it was revealed that transparency plays a crucial role in facilitating more optimal monitoring and evaluation of ARKAS implementation at SMP KHAS Kempek. According to the Principal, with transparently available information, authorized parties, including the school board and supervisory committee, have the ability to conduct periodic evaluations of the effectiveness of the school's financial policies. The principal explained that the ability to conduct periodic evaluations is an important step in ensuring that ARKAS is functioning properly in achieving the school's educational goals. This evaluation enables the identification of potential improvements that can enhance the efficiency and effectiveness of school fund management. In addition, the principal emphasized that transparency in financial management also creates an environment where school staff feel more accountable for their actions and decisions. By knowing that their actions are open to evaluation, school staff are encouraged to work more conscientiously and pay more attention to the use of school funds. Through this interview, the Principal confirmed SMP KHAS Kempek's commitment to implementing optimal supervision and evaluation practices in the implementation of ARKAS. By doing so, the school hopes to continuously improve the quality of education and ensure optimal use of school funds for the benefit of students and the community.

Third, openness. By applying the principle of openness in the implementation of ARKAS, schools can achieve high standards of good governance. Good governance in schools will be reflected in transparent fund management, broad participation of all stakeholders, strong accountability, and decision-making that is responsive to the needs and aspirations of the school community. This will create a school environment that is integrity, efficient, and service-oriented, which in turn will improve the quality of education and students' learning experience. The results of the interview with the Principal of SMP KHAS Kempek illustrate a strong commitment to achieving high standards of good governance through the application of the principle of openness in the implementation of ARKAS. The principal explained that good governance in schools is reflected in several aspects, including transparent fund management, broad participation of all stakeholders, strong accountability, and decision-making that is responsive to the needs and aspirations of the school community. Transparency in the management of school funds is considered the foundation of good governance as it ensures that every action taken by the school can be accounted for. Through participation involving all relevant parties, such as teachers, students, parents, and school committees, the school ensures that decisions reflect the needs and aspirations of the school community as a whole. The principal explained that good governance in schools creates an environment of integrity, efficiency, and service orientation. By focusing on improving the quality of education and students' learning experiences, the school hopes to create a supportive learning environment that enables each student to reach their full potential.

Fourth, the Rule of Law. Compliance with the rule of law in ARKAS implementation is an important prerequisite for achieving good governance standards in schools. The rule of law ensures that school financial management is conducted transparently, accountably, and in accordance with the principles of fairness. Protection of personal data, adherence to

procurement procedures, and understanding the rights and obligations of all parties will strengthen the integrity and effectiveness of the ARKAS policy in realizing good governance in junior high schools. In an interview with the Head of Administration of SMP KHAS Kempek, it was emphasized that compliance with the rule of law in the implementation of ARKAS is an important prerequisite for achieving good governance standards in schools. This includes the protection of personal data, adherence to procurement procedures, and understanding the rights and obligations of all parties. This compliance ensures transparent, accountable, and fair school financial management, which in turn builds trust and enhances the effectiveness of the ARKAS policy.

The conclusion from the interviews with the Principal, Treasurer of the BOS Fund at SMP KHAS Kempek, Head of Administration, and School Operator is that by utilizing ARKAS, transparency in the management of the BOS Fund at SMP KHAS Kempek has increased significantly. The information presented digitally makes it easier for stakeholders to monitor the use of funds in real time and identify potential improvements or efficiencies. As a result of the implementation of the ARKAS policy, in general, administrative efficiency and accountability in the management of BOS Funds at SMP KHAS Kempek improved substantially. The utilization of this technology has made a real contribution to creating a more open, transparent, and participatory school environment, in accordance with the principles of good governance. The principle of good governance itself is a form of factor/aspect that becomes a benchmark for the success or failure of the government in implementing its policies in the format or concept of good governance. Some of these factors or aspects are the focus of this research to be answered, namely the communication aspect, the resource aspect, the disposition aspect, and the bureaucratic structure aspect.

### **Obstacles to the Implementation of the School Activity Plan and Budget (ARKAS) Application Policy.**

The implementation of the School Work Plan and Budget Application (ARKAS) policy at SMP KHAS Kempek, the ARKAS policy was introduced as a modern solution to efficiently manage school work plans and budgets. The increased transparency and accountability achieved through ARKAS are based on several key factors, including the development of appropriate technology, commitment from the school, and the allocation of adequate resources. The implementation of the ARKAS policy also shows the potential to improve administrative efficiency and strengthen the relationship between the school and the community. However, it should be noted that the effectiveness of ARKAS also depends on the disposition and active participation of all relevant parties. Therefore, interpretation of the research results should be done with caution, taking into account the complexity of the factors involved in the implementation of this technology policy.

Comparing the research results with previous findings, it appears that the use of ARKAS is consistent with findings from previous studies that highlight the role of information technology in improving accountability and transparency in the management of public funds. These findings support and complement the existing literature, which shows that the implementation of similar application policies in various contexts has provided similar positive impacts on management (Permata & Mustoffa, 2023) However, the implementation of the

School Work Plan and Budget Application (ARKAS) policy at SMP KHAS Kempek did not go as expected due to various obstacles that arose from various aspects, according to the Principal of SMP KHAS Kempek, there were several obstacles that occurred in the implementation of the implementation of the ARKAS policy, including the following:

First, in terms of communication, there are obstacles to disseminating information about the ARKAS policy to all stakeholders in the school. Although socialization has been carried out, optimal communication is still not well established. Information on how to use ARKAS, its benefits, and implementation steps are still not clearly conveyed to all relevant parties at SMP KHAS Kempek. Secondly, in terms of resources, there is a lack of infrastructure and training for administrative staff responsible for using ARKAS. Some computers and software required to operate ARKAS may be inadequate, hindering the school's ability to optimally implement the policy. Inadequate training also makes it difficult for administrative staff to understand and use the ARKAS system properly. Third, in terms of disposition, barriers arise due to a lack of motivation and support from some school staff members. Some of them may perceive ARKAS implementation as an additional workload without significant benefits, so they tend to show resistance to change. This negative disposition hinders the spirit of collaboration and active involvement in implementing the ARKAS policy thoroughly. Finally, in terms of bureaucratic structure, the organizational structure in schools may not support ARKAS implementation well. There may be barriers in terms of hierarchy or slow decision-making processes, which hamper the ARKAS implementation process. In addition, there may also be a lack of clarity in the roles and responsibilities of each party involved in using ARKAS.

Overall, the barriers to ARKAS policy implementation at SMP KHAS Kempek involve various aspects, ranging from suboptimal communication, limited resources, and negative dispositions, to unsupportive bureaucratic structures. Overcoming these barriers requires collaborative efforts between all relevant parties, improved infrastructure and training, increased motivation and support, and adjustments in the organizational structure that better support the optimal implementation of ARKAS.

#### **Efforts to overcome obstacles in implementing the School Activity Plan and Budget Application (ARKAS) policy.**

The implementation of the ARKAS policy at SMP KHAS Kempek has successfully improved transparency and accountability in the management of the BOS Fund. This technology facilitates more efficient recording and monitoring of funds, enables active participation from various stakeholders, and reduces the possibility of misuse or administrative errors. The implementation of the School Work Plan and Budget Application (ARKAS) policy can face various obstacles, but some steps that can be taken to overcome these obstacles are as follows: The results of interviews with the Principal regarding obstacles in the implementation of ARKAS at SMP KHAS Kempek can be summarized as follows: Communication Barriers: The Principal emphasizes the importance of optimal communication in disseminating information related to the ARKAS policy to all stakeholders in the school. To overcome this barrier, SMP KHAS Kempek has held regular meetings with all relevant parties to ensure information is conveyed clearly and regularly. In addition, they have also created a comprehensive guide on how to use ARKAS and its benefits and disseminated it through various communication channels, such as e-mails, notice boards, and school meetings.



Additional training sessions were also organized for staff to improve their understanding of ARKAS and strengthen optimal communication. Resource constraints: The Principal acknowledged the resource constraints, especially regarding infrastructure and training for administrative staff. To overcome this, SMP KHAS Kempek has identified the infrastructure and software needs required for ARKAS operations. Furthermore, they plan to make updates or improvements according to the available budget. Regular and in-depth training has also been organized for administrative staff to ensure that they have sufficient skills and knowledge to use ARKAS optimally. In addition, a technical support team was also established to assist staff in addressing technical issues that may arise during the use of ARKAS. Dispositional Barriers: The Principal noted the negative disposition of some staff members regarding the implementation of ARKAS. To overcome this, SMP KHAS Kempek has identified the causes of negative dispositions through open dialog, coaching approaches, and the provision of appropriate incentives. They have also made efforts to communicate the benefits and long-term importance of ARKAS implementation to all staff members to increase their motivation and support for change. Bureaucratic Structure Barriers: The Principal highlighted barriers in the school's bureaucratic structure that could hinder the ARKAS implementation process. To address this, SMP KHAS Kempek evaluated the school's organizational structure to ensure that the hierarchy and decision-making process optimally supported ARKAS implementation. They also clarified the roles and responsibilities of each party involved in using ARKAS and identified and addressed any ambiguities in the bureaucratic structure that could hinder the implementation process.

With these steps, SMP KHAS Kempek hopes to overcome the obstacles that arise in the implementation of ARKAS and improve the effectiveness of the policy at school.

Overall, the implementation of the ARKAS policy at SMP KHAS has brought about positive changes in the school's bureaucratic structure. With increased transparency, efficiency, and accountability, ARKAS paves the way for continuous improvement in school management that can inspire best practices in educational administration. Although this study provides valuable insights into the Implementation of the ARKAS policy at SMP KHAS Kempek, there are some limitations that need to be acknowledged. Firstly, this study is limited to one educational institution only, so generalization of the findings needs to be done with caution. In addition, time and resource constraints also affected the depth of analysis in this study. For future research, it is recommended to conduct a broader and more in-depth study of ARKAS policy implementation in various educational institutions. Comparative research between educational institutions can provide a more holistic understanding of the factors that influence the successful implementation of this technology policy. In addition, research on the long-term impact of using ARKAS on administrative efficiency, service quality, and school-community relations is also important. Thus, this study not only contributes to our understanding of the implementation of information technology policies in financial management in educational institutions but also provides a foundation for further research in this area.

## CONCLUSION

The implementation of the ARKAS policy at SMP KHAS Kempek has been running, but it is not optimal, there are still obstacles such as suboptimal communication, limited resources, negative dispositions, and a bureaucratic structure that does not support the implementation of the ARKAS policy. With the implementation of ARKAS at SMP Khas Kempek, steps towards open and accountable good governance have been taken successfully. Transparency in activity planning and budget management has increased significantly, giving confidence to all stakeholders in the efficiency and fairness of the use of school funds. However, the implementation process is not free from several obstacles. One of them was the initial lack of understanding of the concept and function of ARKAS. However, with the right training and effective communication, this obstacle can be overcome well, the implementation of ARKAS has brought a great positive impact to SMP Khas Kempek, strengthening transparent and accountable school governance. Although faced with challenges, the commitment and cooperation of all parties have ensured the successful implementation of this policy.

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