

Implementation of Mayor Regulations of Probolinggo Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Education and Culture Service

Siti Marwiyah, Renny Candradewi Puspita, Tri Junaidi
Universitas Panca Marga

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Abstract

This article aims to explain how to implement the school budget activity plan application (ARKAS) in Probolinggo City. This ARKAS application has been implemented in the Probolinggo City Education and Culture office and is used to improve service quality. To increase educational resources needed for school development and RKAS can also function for the government as a monitoring and evaluation tool for school development. This research aims to determine the implementation of accountability reports regarding school financing every year in Probolinggo City. This research uses descriptive qualitative methods with data collection techniques through in-depth interviews. Researchers conducted interviews with 5 employees who understood ARKAS and several parents at elementary schools in Probolinggo City. The implementation of the ARKAS application information system at the Department of Education and Culture in Probolinggo City includes: 1) resources as constituents in the form of funds and equipment as well as all parties involved in the regional government to monitor the budget system and simplify the service system; 2) bureaucratic structure as a determinant of budget programs in planning activities involving all parties in the school in order to successfully prepare and create an environmentally friendly environment; 3) the character of policy implementation as a determinant of budget guidelines in the education budget as a planning tool, namely planning supervision of educational institutions to obtain fast service; 4) environmental characteristics as a determinant of budget guidelines and includes openness of information providing services with an easy and reliable system.

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Abstract

Artikel ini bertujuan untuk menjelaskan bagaimana penerapan implementasi aplikasi rencana kegiatan anggaran sekolah (ARKAS) di Kota Probolinggo. Aplikasi ARKAS ini telah diterapkan di Dinas Pendidikan Dan Kebudayaan Kota Probolinggo dimanfaatkan untuk meningkatkan kualitas pelayanan. Untuk meningkatkan sumberdaya pendidikan yang diperlukan dalam pengembangan sekolah dan RKAS juga dapat berfungsi bagi pemerintah sebagai alat monitoring dan evaluasi pengembangan sekolah. Penelitian ini bertujuan untuk mengetahui penerapan laporan pertanggungjawaban mengenai pembiayaan pada sekolah di setiap tahun nya di Kota Probolinggo. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara secara mendalam. Peneliti melakukan wawancara 5 orang pegawai yang memahami mengenai ARKAS dan beberapa walimurid di sekolah dasar Kota Probolinggo. Penerapan sistem informasi aplikasi ARKAS pada Dinas Pendidikan Dan Kebudayaan Di Kota Probolinggo antara lain: 1) sumber daya sebagai penyusun berupa dana dan peralatan serta segala pihak yang terlibat di pemerintah daerah untuk memonitoring sistem anggaran dan mempermudah sistem pelayanan; 2) struktur birokrasi sebagai penentu program anggaran pada kegiatan perencanaan dengan melibatkan semua pihak yang ada di sekolah guna untuk keberhasilan penyusunan serta menciptakan lingkungan yang ramah lingkungan; 3) karakter pelaksanaan kebijakan sebagai penentu pedoman anggaran dalam anggaran pendidikan sebagai alat perencanaan yaitu merencanakan pengawasan pada lembaga pendidikan untuk mendapatkan pelayanan yang cepat; 4) karakteristik lingkungan sebagai penentu pedoman anggaran dan memuat keterbukaan informasi memberikan pelayanan dengan sistem yang mudah dan terpercaya.

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Corresponding Author:

Siti Marwiyah

Universitas Panca Marga

Email : septianacorulz@gmail.com

1. INTRODUCTION

Regional financial administration is an important study in the scientific disciplines of state administration and public administration (Syari and Kadir 2020). Regional finance itself means all rights and obligations that have value owned by the region and are related to the implementation of the region's rights and obligations (Government Regulation Number 58 of 2005). This is stated in Article 1 of Government Regulation Number 58 of 2005. The scope of regional finance includes all activities related to money in the context of state administration in achieving national goals. (Sutanjar and Saryono 2019).

The role of preparing and managing the budget lies with the person who occupies the position of "Treasury Officer" (Mansir and Purnomo 2021). His duties include being the

authority to use the budget, testing and issuing Payment Orders (SPM) as well as carrying out treasury duties.

Regarding education, it cannot be separated from various factors that support the achievement of good education, one of which is education funds or education budget (Pasaribu, Harahap, and Mardiana 2020). The role of educational funding really determines whether or not the process of achieving educational goals is achieved.

Education costs are the most important element in educational institutions such as schools, both government-run schools and schools managed by private companies or foundations. Due to demands for effectiveness and efficiency in achieving educational goals and the availability of limited funds, all costs incurred in the educational process must be recorded and managed properly. Well-managed education financing will be able to optimize education services to education consumers. Both internal consumers (students, teachers, staff and employees involved) and external consumers (parents, community and government) (Tembalang et al. 2022).

Management of education funds is carried out at every level of educational institutions, one of which is State Elementary Schools. An institution will be able to function adequately if it has a management system that is supported by resources (HR), infrastructure and funds/costs. To create an orderly elementary school administration, it is necessary to carry out a series of activities to increase the educational administration management capabilities of school principals and teachers or teaching staff. Increasing administrative management capabilities will have a positive impact on the efficiency and effectiveness of the implementation of the teaching and learning process.

Based on the results of the researcher's initial observations in the elementary school scope, control carried out by educational units is still lacking, considering that there are many aspects observed. RKAS accountability reports in school institutions are only reports at the end of the school year and have not been studied to what extent the school program is successful, what the impact or results of the school program are, and whether its implementation is in accordance with the target. There is still a discrepancy in the amount of fees determined with the amount of fees at the time of implementation. There is still an activity schedule that is not the same as the implementation schedule. Making reports still experiences problems, for example there is evidence of scattered transactions. As a result, the disbursement of education funds is not always on time, requiring bailout funds to continue activities. Sometimes there are unanticipated price changes. Therefore, researchers are interested in studying the implementation of the policy by using the ARKAS application in accordance with Perwali Nmmor 20 of 2021.

2. RESEARCH METHOD

The type of research used in this research is research method using descriptive qualitative which will describe the results of findings in the field by studying then describing the facts and explaining the situation of the research object, and in this research the system school budget activity plan application (ARKAS) as the object of research while the subject in the research is the appropriate library librarian and tries to analyze it based on the data obtained.

According to (Abdussamad 2021) Qualitative research methods are used to research the conditions of natural objects, where the researcher is the key instrument, data collection technique. This research uses interview techniques as the main method of data collection, and observation and documentation as additional methods. This study was carried out at the Probolinggo City Education and Culture Office. The researcher observed the implementation of ARKAS which was carried out by the Petama State Primary and Secondary Education Unit Institution to provide a budget management service sourced

from the government. Data collection techniques, both primary data and secondary data that have been obtained from research when researchers conduct research in the field (field research), namely research carried out by researchers directly dealing with the research object so that the data obtained and collected by researchers is truly valid and valid can be accounted for. Researchers carry out a predetermined data collection process based on the research focus.

Data obtained from interviews with each resource person were analyzed using data analysis (thematic analysis). Researchers took steps-step describe existing phenomena, both man-made and natural phenomena. This phenomenon takes the form of activities, service activities to create a good work system(Laksmiana and Setyawan 2021). To guarantee the validity of the data, researchers used data triangulation, the interviewees came from students and library staff. Researchers also use triangulation techniques where data is collected through interviews, observation and document collection. Researchers also maintain the confidentiality of sources as interviewees and the identities of sources are kept confidential by giving informant consent to agree or not agree to participate in providing opinions when interviewed and sources can limit their answers to include involvement at any time and without asking for a reason.

3. RESEARCH RESULTS AND DISCUSSION

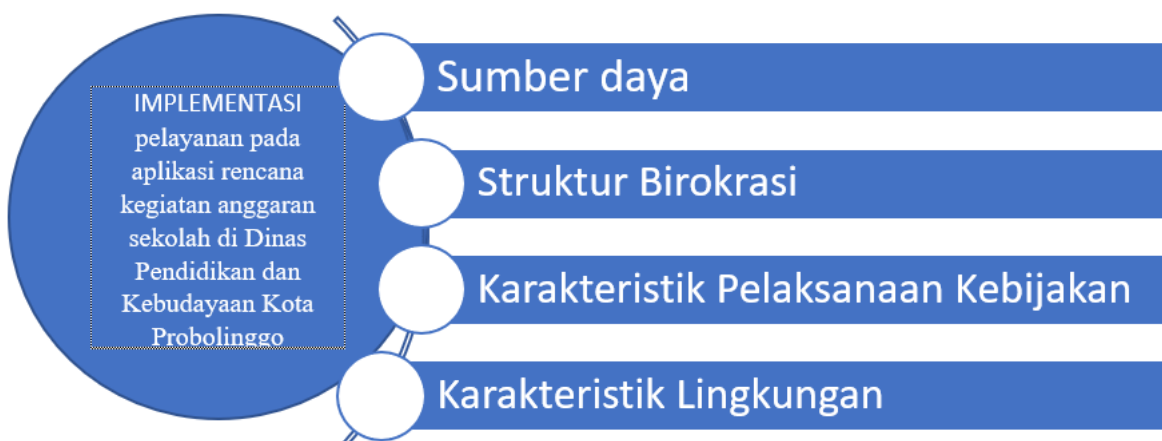
Public policy is a rule that has been agreed to be issued then used to organize people, groups and officials. The aim of public policy is to solve problems that arise or are being faced. The definition of public policy actually has many explanations and is limited from other policies(Abdullah, Muchlis, and Sari 2015). If seen in terms of terminology, the meaning of public policy is known in many ways and most of it depends on the angle from which one interprets it. Public policy is included in the government's authority, carried out in carrying out its duties and functions in the relationships that occur in society.

Basically, government policies are used to organize social life in all aspects. It is a money policy that is oriented towards the interests of society. Every time a public policy emerges in general it will begin with the formulation of the problem. Scope of Public policy studies are very broad because they cover various sectors and fields at the Probolinggo City Education and Culture Office. The researcher observed the implementation of ARKAS which was carried out by the Petama State Primary and Secondary Education Unit Institution to provide a budget management service sourced from the government.

The results of the research show that the implementation of services in the plan application activity, the school budget at the Probolinggo City Education and Culture Office is based, among other things, on theory according to Jeffrey L. Prassman and Aaron Wildavsky – 1973, which influenced policy implementation, including:

- a. Resources (resources)
- b. Bureaucratic Structure (bureaucratic structure)
- c. Characteristics of Policy Implementers (implementer characteristics)
- d. Environmental Characteristics

Figure 1: Researcher Findings



- **Resource**

Resource indicators in the context of implementing Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Education and Culture Service in Probolinggo City by determining budget guidelines. For more details, SH. (Head of Basic Education Curriculum at Probolinggo City Education and Culture) stated that:

“...Related parties such as the Regional Government, Education and Culture, schools and others prepare the RKJM every 4 (four) years; RKJM, RKT, and RKAS are prepared based on the results of the School's self-evaluation; RKAS includes acceptance and planning for the use of Regular BOS; and RKJM, RKT, and RKAS must be approved at a teacher council meeting after taking into account the considerations of the School Committee and ratified by the provincial or district/city education office in accordance with their authority...”. (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

AY (ARKAS Operator at Probolinggo City Education and Culture) supports the statement regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the Plan Application Program of Activity School Budget (ARKAS) at the Education and Culture Service in Probolinggo City states that:

“...the budgeting management mechanism follows the regional financial mechanism regulated in the Minister of Home Affairs' Circular Letter concerning Technical Guidelines for Budgeting, Implementation and Administration as well as Accountability for School Operational Assistance Funds for State Education Units organized by Provinces/Regencies/Cities in the Regional Revenue and Expenditure Budget. Regular BOS is managed by the School by implementing School Based Management (MBS), which provides freedom in planning, managing and supervising programs that are tailored to the conditions and needs of the School. The use of Regular BOS in Schools must be based on mutual agreement and decision between the Head of the Regular BOS team. Schools, teachers and School Committees...” (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

Furthermore, TP (Guardian of Students) gave his views regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service, that:

“...actually I don't understand clearly. However, at school, if there is information or anything else, it is conveyed at the parent meeting. All plans are submitted to parents if there is construction, procurement, etc. This budgeting contains the budget planning process and school activity program for the upcoming 1 (one) year...” (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

Conclusions from interviews regarding resources at the budget determination stage in the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service implemented with related parties such as the Regional Government, Dikbud, schools, and others carry out the preparation of the RKJM every 4 (four) years; RKJM, RKT, and RKAS are prepared based on the results of the School's self-evaluation; RKAS includes acceptance and planning for the use of Regular BOS; and RKJM, RKT, and RKAS must be approved at a teacher council meeting after taking into account the considerations of the School Committee and ratified by the provincial or district/city education office in accordance with their authority. The budgeting management mechanism follows the regional financial mechanism regulated in the Minister of Home Affairs' Circular Letter concerning Technical Guidelines for Budgeting, Implementation

and Administration as well as Accountability for School Operational Assistance Funds for State Education Units organized by Provinces/Regencies/Cities in the Regional Revenue and Expenditure Budget. The basis for preparing budgeting, implementation and administration and accountability of budgeting is regulated by regulations originating from the Minister of Finance Regulation, the Minister of Home Affairs Regulation, and the Minister of Education and Culture Regulation. Regular BOS is managed by the School by implementing School Based Management (MBS), which provides freedom in planning, managing and supervising programs that are tailored to the conditions and needs of the School. The use of Regular BOS in Schools must be based on mutual agreement and decision between the Head of the Regular BOS team. Schools, teachers and School Committees. Integrating through technology-based information systems, namely in the form of applications. The RKAS application is an information system that utilizes information and communication technology to facilitate budgeting, implementation and administration and accountability of funds. Apart from that, it is hoped that this coordination activity can be a means of building strategies so that the RKAS Application system can run well and smoothly.

The resources in the ARKAS Dikbud program have been adjusted to regulations, namely the planning and budgeting already have data. Everything is stated and guided by legislation to guardianship. The first resource is human resources including the parties involved, the Regional Government, the Probolinggo City Education and Culture Office, the Head of the Implementation Unit, the school, the relevant UPTD. In more detail, the guidelines for determining the budget, especially in schools, have the principal in charge, there is a school treasurer, as well as members. The members are teachers, school committee members, student parents who coordinate with the city level team, such as the director, person in charge and implementation team. Everyone synergizes with each other in determining the budget according to guidelines and regulations. All parties are tasked with reporting planning, programs and shopping activities. Other resources include funds and equipment. Such as BOS Funds, BOSDA, and equipment such as computers as hardware, internet and applications as software, and so on.

- **Bureaucratic Structure**

Indicators of bureaucratic structure in the context of implementing Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Education and Culture Service in Probolinggo City by determining budget guidelines. More specifically, SH (Head of Basic Education Curriculum at Probolinggo City Education and Culture) stated that:

"...Planning is the first step that must be taken by schools in financial management activities at school before entering the next stages. In planning activities, of course it must involve all parties in the school to make considerations in preparing the program and all the needs needed by the school for one year. BOS budget planning begins with creating an RKAS for one fiscal year. Budget planning is made for the next fiscal year. This means that budget planning carried out in the current year can be realized in the following year...". (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

AY (ARKAS Operator at Probolinggo City Education and Culture) supports the statement regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service that:

"...Preparation of the budget is based on the results of submissions from the principal, deputy principal for curriculum, deputy principal for student affairs, deputy principal for facilities and infrastructure and the head of administration to identify

school activity programs by holding working meetings with the treasurer, school operator, teacher council, employees and also the school committee. the involvement of teachers and employees only proposes the needs they need for one year. Meanwhile, the school committee in preparing the RKAS was involved in providing input and suggestions to the school and ratifying the RKAS..." (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

Furthermore, TP (Guardian of Students) gave his views regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service, that:

"...all parties propose and report to each other regarding school budget needs..." (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

The conclusion of the interview results is related to the bureaucratic structure in determining budget guidelines in the implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service. Planning is the first step that must be taken by schools in management activities finances at school before entering the next stages. In planning activities, of course it must involve all parties in the school to make considerations in preparing the program and all the needs needed by the school for one year. BOS budget planning begins with creating an RKAS for one fiscal year. Budget planning is made for the next fiscal year. This means that budget planning carried out in the current year can be realized in the following year. The preparation of the budget is based on the results of submissions from the principal, deputy principal for curriculum, deputy principal for student affairs, deputy principal for facilities and infrastructure and the head of administration to identify school activity programs by holding working meetings with the treasurer, school operator, teacher council, employees and also the school committee. the involvement of teachers and employees only proposes the needs they need for one year. Meanwhile, the school committee in preparing the RKAS is involved in providing input and suggestions to the school and ratifying the RKAS.

Planning is the first step that must be taken by schools in financial management activities at school before entering the next stages. In planning activities, of course it must involve all parties in the school to make considerations in preparing the program and all the needs needed by the school for one year. BOS budget planning begins with creating an RKAS for one fiscal year. Budget planning is made for the next fiscal year. This means that budget planning carried out in the current year can be realized in the following year. The preparation of the budget is based on the results of submissions from the principal, deputy principal for curriculum, deputy principal for student affairs, deputy principal for facilities and infrastructure and the head of administration to identify school activity programs by holding working meetings with the treasurer, school operator, teacher council, employees and also the school committee. the involvement of teachers and employees only proposes the needs they need for one year. Meanwhile, the school committee in preparing the RKAS is involved in providing input and suggestions to the school and ratifying the RKAS.

- **Characteristics of Policy Implementation**

Indicators of the characteristics of policy implementers in the context of implementing Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Education and Culture Service in Probolinggo City by determining budget guidelines. More

specifically, SH (Head of Basic Education Curriculum at Probolinggo City Education and Culture) stated that:

"...The character of policy implementers places the education budget in its function as a planning, monitoring and supporting tool in managing the strengths or weaknesses of educational institutions. The forecast budget function is used to help work units see future policy directions based on budget availability. The task of having a budget is that the budget is a planning tool that helps organizations know what needs to be done and where policy is headed. Completed Planning becomes a guideline by which the organization realizes its vision, mission and goals, ultimately achieving goals based on the principles of efficiency and effectiveness..." (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

AY (ARKAS Operator at Probolinggo City Education and Culture) supports the statement regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service that:

"...RKAS is a set of school action plans which include planning, coordinating, implementing and monitoring future teaching and learning activities. From this it can be concluded that RKAS covers all parts of budget management, from planning to accountability. That's why the RKAS was made carefully at the preparation stage..." (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

In line with the explanation above, FR (Staff of SMPN 9) explained:

"... procedures for preparing RKAS to optimize fund management in creating school programs. The things that need to be included in the preparation procedure are an inventory of school programs/activities for the following year; prepare action programs according to type and priority; determine the work program and program details; Preparing work papers and spreadsheets, setting financial goals and budgets and bringing them to the standard RKAS format..." (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

Furthermore, TP (Guardian of Students) gave his views regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service, that:

"...school principals and planning teams collect data regarding programs that have been implemented and will be implemented. This means that implementers always act according to rules and procedures..." (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

Conclusions from the interview results regarding the characteristics of policy implementers in determining budget guidelines in the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service implemented with the character of policy implementers placing the education budget in its function as a planning tool , supervision and support in managing the strengths or weaknesses of educational institutions. The forecast budget function is used to help work units see future policy directions based on budget availability. The task of having a budget is that the budget is a planning tool that helps organizations know what needs to be done and where policy is headed. Completed Planning becomes a guideline by which the organization realizes its vision, mission and goals, ultimately achieving goals based on the principles of efficiency and effectiveness. RKAS is a set of school action

plans which include planning, coordinating, implementing and monitoring future teaching and learning activities. From this it can be concluded that RKAS covers all parts of budget management, from planning to accountability. That's why RKAS is created carefully at the preparatory stage of procedures for preparing RKAS to optimize fund management in creating school programs. The things that need to be included in the preparation procedure are an inventory of school programs/activities for the following year; prepare action programs according to type and priority; determine the work program and program details; Prepare working papers and spreadsheets, set financial goals and budgets and bring them to standard RKAS format according to regulations.

The character of policy implementers places the education budget in its function as a planning, monitoring and supporting tool in managing the strengths or weaknesses of educational institutions. The forecast budget function is used to help work units see future policy directions based on budget availability. The task of having a budget is that the budget is a planning tool that helps organizations know what needs to be done and where policy is headed. Completed Planning becomes a guideline by which the organization realizes its vision, mission and goals, ultimately achieving goals based on the principles of efficiency and effectiveness. RKAS is a set of school action plans which include planning, coordinating, implementing and monitoring future teaching and learning activities. From this it can be concluded that RKAS covers all parts of budget management, from planning to accountability. That's why RKAS is created carefully at the preparatory stage procedures for preparing RKAS to optimize fund management in creating school programs. The things that need to be included in the preparation procedure are an inventory of school programs/activities for the following year; prepare action programs according to type and priority; determine the work program and program details; Prepare working papers and spreadsheets, set financial goals and budgets and bring them to standard RKAS format according to regulations.

- **Environmental Characteristics**

Indicators of the characteristics of policy implementers in the context of implementing Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Education and Culture Service in Probolinggo City by determining budget guidelines. In more detail, SH (Head of Basic Education Curriculum at Probolinggo City Education and Culture) stated that:

"...The characteristics of the environment in determining budget guidelines are very conducive and include openness of information...". (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

AY (ARKAS Operator at Probolinggo City Education and Culture) supports the statement regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service that:

"...Environmental characteristics in determining school budget guidelines are very adaptable to the rules and contain a high commitment to avoiding mistakes and minimizing fraud..." (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

In line with the explanation above, FR (Staff of SMPN 9) explained:

"...in determining the budget guidelines, the agency carries out unified coordination and cooperation. The determination is implemented using a systematic performance structure and runs according to the flow..." (Interview on November 3 2023 at the

Probolinggo City Education and Culture Office).

Furthermore, TP (Guardian of Students) gave his views regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service, that:

"...harmonious environment, coordination according to flow..." (Interview on November 3 2023 at the Probolinggo City Education and Culture Office).

Conclusions from the interview results regarding environmental characteristics in determining budget guidelines in the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Probolinggo City Education and Culture Service implemented with environmental characteristics in determining budget guidelines which are very conducive and include information disclosure. The environmental characteristics in determining school budget guidelines are very adaptable to the rules and contain a high commitment to avoiding mistakes and minimizing fraud. Performance in determining agency scope budget guidelines carries out cohesive coordination and cooperation. Determinations are implemented using a systematic performance structure and proceed according to the flow.

4. CONCLUSION

From the explanation above, conclusions can be drawn regarding the Implementation of Probolinggo Mayor Regulation Number 20 of 2021 concerning the School Budget Activity Plan Application Program (ARKAS) at the Education and Culture Service, based on the research results it can be concluded:

Resources for determining budget guidelines for the ARKAS Dikbud program have been adjusted to applicable laws and regulations. The first resource is human resources including the parties involved, the Regional Government, the Probolinggo City Education and Culture Office, the Head of the Implementation Unit, the school, the relevant UPTD. Other resources include funds and equipment. Such as BOS Funds, BOSDA, and equipment such as computers as hardware, internet and applications as software, and so on. Resources for the Budget Determination Stage related to the Regional Government, Education and Culture, schools, and others preparing the RKJM are prepared every 4 (four) years; RKJM, RKT, and RKAS are prepared based on the results of the School's self-evaluation; RKAS includes acceptance and planning for the use of Regular BOS; and RKJM, RKT, and RKAS must be approved at a teacher council meeting after taking into account the considerations of the School Committee and ratified by the provincial or district/city education office in accordance with their authority. Budget Implementation Resources such as BOS and BOSDA Funds given to Satdikdas are calculated based on the number of students in each Satdikdas. Apart from that, budget funds are used for operational financing for teaching staff, administrative staff, and support staff. The Probolinggo City Government manages school funds with a city team. The person in charge is the Mayor, the Coordinator is the Regional Secretary, the Chairman is the Head of Service, and the members are Heads of Regional Apparatus. Meanwhile, the implementation team is led by the service secretary. Meanwhile, the school team includes the principal, the school treasurer, members consisting of teachers, the school committee, and student parents. In the application of Arkas, the party responsible for implementing the budget such as the Principal, Treasurer, and Committee Chair is tasked with being the person responsible for the BOS Fund report. This report form is online.

Bureaucratic Structure Determining Budget Guidelines in planning activities, of course, must involve all parties in the school to make considerations in preparing programs and all the needs needed by the school for one year. The preparation of the budget is based on the results of submissions from the principal, deputy principal for curriculum, deputy principal for student affairs, deputy principal for facilities and infrastructure and the head of administration to identify school activity programs by holding working meetings with the treasurer, school operator, teacher council, employees and also the school committee. The involvement of teachers and employees only proposes the needs they need for one year. Meanwhile, the school committee in preparing the RKAS is involved in providing input and suggestions to the school and ratifying the RKAS.

Characteristics of policy implementers in Determining Budget Guidelines places the education budget in its function as a planning, monitoring and supporting tool in managing the strengths or weaknesses of educational institutions. The forecast budget function is used to help work units see future policy directions based on budget availability. Planning becomes a guideline by which an organization realizes its vision, mission and goals, ultimately achieving goals based on the principles of efficiency and effectiveness. That's why RKAS is created carefully at the preparatory stage procedures for preparing RKAS to optimize fund management in creating school programs. The things that need to be included in the preparation procedure are an inventory of school programs/activities for the following year; prepare action programs according to type and priority; determine the work program and program details; Prepare working papers and spreadsheets, set financial goals and budgets and bring them to standard RKAS format according to regulations.

Characteristics of the Environment for Determining Budget Guidelines in determining budget guidelines is very conducive and includes information disclosure. The environmental characteristics in determining school budget guidelines are very adaptable to the rules and contain a high commitment to avoiding mistakes and minimizing fraud. Performance in determining agency scope budget guidelines carries out cohesive coordination and cooperation. Determinations are implemented using a systematic performance structure and proceed according to the flow.

5. THANK-YOU NOTES

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