

Integration of MARKAS and ARKAS Application in BOS Fund Budget Management at the Elementary School Level, West Sumbawa Regency

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Abstract

This study discusses the Application of MARKAS and ARKAS Application Integration in BOS Fund Budget Management at the Elementary School Level in West Sumbawa Regency. The objectives of this study consist of: 1. To explain the system and procedure for implementing the integration of the UHQ and ARKAS applications in managing the BOS fund budget at the elementary school level in West Sumbawa Regency. 2. To explain the benefits that can be felt in the implementation of the integration of the UHQ and ARKAS applications in managing the BOS fund budget at the elementary school level in West Sumbawa Regency. 3. To determine the obstacles in implementing the integration of the MARKAS and ARKAS applications in managing the BOS fund budget at the elementary school level in West Sumbawa district. The research method used is qualitative research design. Qualitative research is research that uses a scientific setting, with the intention of interpreting phenomena that occur and is carried out by involving various existing methods. The number of informants used was 7 people from the District BOS Team and the school BOS Team in West Sumbawa Regency. The data collection procedure uses observation, interviews and documentation. Data analysis uses qualitative descriptive analysis. The results of this study show that in terms of implementation, it has been carried out well, increasing the effectiveness of data input in one input, increasing efficiency through automation that speeds up administrative processes, increasing accountability according to regulations and standards, and increasing transparency. So it can be concluded that the benefits of This system integration is the improvement of an information flow in an organization. It is hoped that the data recapitulation process and accountability for managing the BOS fund budget in education units can be well integrated nationally.

Keywords: Implementation of Integration, MARKAS and ARKAS Application, BOS Fund Management.

Abstrak

Penelitian ini membahas tentang Penerapan Integrasi Aplikasi MARKAS dan ARKAS Dalam Pengelolaan Anggaran Dana BOS pada Jenjang Sekolah Dasar di Kabupaten Sumbawa Barat. Tujuan penelitian ini terdiri atas: 1. Untuk menjelaskan sistem dan prosedur penerapan integrasi aplikasi MARKAS dan ARKAS dalam pengelolaan anggaran dana BOS pada jenjang sekolah dasar di Kabupaten Sumbawa Barat. 2. Untuk menjelaskan manfaat yang dapat dirasakan dalam penerapan integrasi aplikasi MARKAS dan ARKAS dalam pengelolaan anggaran dana BOS pada jenjang sekolah dasar di Kabupaten Sumbawa Barat. 3. Untuk mengetahui hambatan dalam penerapan integrasi aplikasi MARKAS dan ARKAS dalam pengelolaan anggaran dana BOS pada jenjang sekolah dasar di kabupaten Sumbawa Barat. Metode penelitian yang digunakan adalah desain penelitian kualitatif. Penelitian kualitatif adalah penelitian yang menggunakan latar ilmiah, dengan maksud menafsirkan fenomena yang terjadi dan dilakukan dengan jalan melibatkan berbagai metode yang ada. Jumlah informan yang digunakan sebanyak 7 orang Tim BOS Kabupaten dan Tim BOS sekolah yang berada di Kabupaten Sumbawa Barat. Prosedur pengumpulan data menggunakan observasi, wawancara dan dokumentasi. Analisis data menggunakan analisis deskriptif kualitatif. Dari hasil penelitian ini menunjukkan bahwa dari segi implementasinya sudah terlaksana dengan baik, meningkatkan efektivitas penginputan data dalam satu kali input, meningkatkan efisiensi melalui otomatisasi yang mempercepat proses administrasi, meningkatkan akuntabilitas sesuai regulasi dan standar, serta meningkatkan transparansi. Sehingga dapat disimpulkan bahwa manfaat dari integrasi sistem ini adalah membaiknya suatu arus informasi dalam sebuah organisasi. Harapannya proses rekapitulasi data dan pertanggungjawaban pengelolaan anggaran dana BOS pada satuan pendidikan dapat terintegrasi dengan baik secara nasional.

Kata Kunci: Penerapan Integrasi, Aplikasi MARKAS dan ARKAS, Pengelolaan Dana BOS.

INTRODUCTION

Based on the Regulation of the Minister of National Education No. 19 of 2007 concerning Management Standards, every school at all levels

of education must prepare a School Work Plan (RKS) and School Activity Plan and Budget (RKAS).

Financial management is one of the substances of school management that will also determine the running of educational activities in schools. As happens in the substance of educational management in general, financial management activities are carried out through the process of planning, organizing, directing, coordinating, supervising or controlling.

To meet these goals, sufficient costs and orderly administration are needed. One of the funds provided by the government to schools is the School Operational Assistance or better known as BOS funds.

BOS program planning includes two main activities carried out by the principal together with the school's BOS Management Team, namely identifying school needs and preparing a School Activity Plan and Budget (RKAS). In identifying school needs, the principal and the school's BOS Management Team need to determine the current condition of the school. One of them is by conducting a self-evaluation. By conducting a self-evaluation, it will show school performance, for example, parts that have improved or improved, parts that have remained, and parts that have decreased. This is important because BOS funds are the main source for schools to meet the cost of running schools, and government policy requires BOS to be an important tool to improve access and quality of quality basic education. (Ministry of Education and Culture, 2022).

After identifying school needs according to the results of the self-evaluation conducted by the school, the principal together with the school BOS Management Team can prepare a School Activity Plan and Budget (RKAS) based on the results of the school self-evaluation.

Given the importance of school financial management, especially BOS funds from the government, a system is needed that is able to record, plan, implement, account and report, the system is RKAS.

The development of technology, especially in the application system, the school as one of the educational units must also develop. Schools must have adequate systems. As is the case with ARKAS, schools must be able to use it. Regarding the system and procedures that must

be carried out, how to use it to how to report the aid funds to the agency.

The RKAS (School Activity Plan and Budget) application is an information system that utilizes information and communication technology created to handle school financial management issues ranging from the process of planning, budgeting, implementation and administration as well as accountability of BOS funds. The application was designed as a single application as well as an integration of the school budget management system or BOS funds with the regional financial management system. Previously, schools filled in budget planning and reporting data manually which was sent to local governments and reached the central government. With ARKAS, it will be integrated with the SIPLah application and Basic Education Data (Dapodik). So that BOS fund reporting is integrated with other applications automatically.

The implementation of the School Activity Plan and Budget (ARKAS) application is very important in managing BOS funds, school organizations will find it difficult to place BOS funds if they do not use the application (Mashar, 2019). The School Work Plan and Budget Application (ARKAS) is an application that provides information on BOS fund management in a transparent manner to all school parties (Yanti, 2021). Schools are required to use ARKAS as a guide in managing BOS funds so that BOS and BOS can be managed in an accountability and transparency manner and assist school management (Ridho, et al, 2021). The application of the School Activity Plan and Budget (ARKAS) was not implemented properly, resulting in poor school management. As a result, the existing BOS funds cause problems for schools, in this case the management of BOS funds accountably in accordance with school needs (Ariyanto, 2019). With the application of the School Activity Plan and Budget (ARKAS), school BOS funds will be right on target, and BOS funds will be managed accountably with the aim of making BOS funds more effective and efficient for school management (Sa'idu, 2021). School management must be able to implement the ARKAS application in managing BOS funds so that they

can be accounted for and transparent (Yusra, et al, 2021).

The government's efforts to ease the preparation of financial statements in each agency, certainly have weaknesses in terms of use. Both from the system itself, as well as human resources (HR) who manage or use the application. Often found various accounting problems or problems related to the data that is inputted through the application. The reporting of BOS funds is closely related to the RKAS because school budget expenditures must reportedly be in accordance with plans that have been prepared in advance by the school, this will reduce misappropriation in the BOS budget expenditure.

The implementation of the ARKAS application has several obstacles in use as well as when the application is used to prepare school budgets, because internet access must be connected strongly, if internet access is not strong then the ARKAS server will experience interference. In addition, the accuracy of the treasurer plays an important role because if there is one item of expenditure or an error in inputting the nominal price or tax that is not appropriate, this makes the reporting of financial accountability not in accordance with current regulations resulting in no accountability.

The government has made various breakthroughs in accelerating and increasing funding for education units through the Joint Circular Letter (SEB) of the Ministry of Home Affairs Number 907-6479-SJ and the Ministry of Education and Culture and Technology Number 7 of 2021. In the letter, the Ministry of Education and Culture and Technology and the Ministry of Home Affairs have agreed to integrate the BOS fund management information system with the regional financial management system.

The purpose of the system integration is to increase the effectiveness of data input in one input, increase efficiency through automation that speeds up administrative processes, increase accountability according to regulations and standards, and increase transparency.

The integration makes ARKAS and UHQ as the sole application for school budget management. ARKAS is the single application for Education units in planning and reporting the

use of BOS funds that have been integrated with Dapodik. Meanwhile, UHQ is a single application to facilitate the Education Office in supervising budget governance, planning, administration, and reporting of School Operational Assistance (BOS) funds.

Through MARKAS, it is hoped that the recapitulation process of data accountability for budget management of BOS funds in education units can be well integrated nationally. Later, ARKAS will be integrated with SIPLah and Education Report Card. Meanwhile, MARKAS will be integrated with the Regional Development Information System (SIPD).

Based on this background, a research topic was raised on the Application of MARKAS and ARKAS Application Integration in BOS Fund Budget Management at the Elementary School Level in West Sumbawa Regency.

RESEARCH METHODS

This research is qualitative research. Qualitative research is a research procedure that produces descriptive data in the form of written or spoken words of people and observable behavior (Moleong, 2007). Qualitative research methods are research methods used to examine natural object conditions, (as opposed to experiments) where research is a key instrument, data collection techniques are carried out triangulated (combined), inductive data analysis, and qualitative research results emphasize *meaning* rather than *generalization* (Sugiyono, 2009).

A qualitative approach is a process of research and understanding based on methodologies that investigate social phenomena and human problems. In this approach, researchers create a complex picture, examine words, report detailed views of respondents, and conduct studies on natural situations (Creswell, 1998: 15). Bogdan and Taylor (Moleong, 1989), suggest that qualitative methodology is a research procedure that produces descriptive data in the form of written and spoken words of people and observed behavior.

Quantitative research usually emphasizes a more positivist way of thinking that points to social facts drawn from objective reality, in

addition to other theoretical assumptions, while qualitative research departs from the phenomenological paradigm whose objectivity is built on the formulation of certain situations as lived by individuals or social groups certainly and relevant to the purpose of the research.

Qualitative research is carried out on natural conditions and is discoverative. In qualitative research, research is a key instrument. Therefore, researchers must have broad theoretical and insight so that they can ask, analyze, and construct the object under study to be clearer. This research emphasizes more on meaning and value bound. Qualitative research is used if the problem is not yet clear, to find out hidden meanings, to understand social interactions, to develop theories, to ensure the correctness of the data, and to examine the history of development.

The researcher took place at the Education and Culture Office of West Sumbawa Regency as a MARKAS user located at Jalan Karno, KTC office complex, West Sumbawa Regency and schools receiving BOS funds as ARKAS users spread across West Sumbawa Regency, West Nusa Tenggara Province. The number of informants used was 7 people from the District BOS Team and the school BOS Team in West Sumbawa Regency. The type of data used in this study used primary and secondary data. Primary data is data obtained directly from the object of research (Sumarsono, 2004: 69). The primary data in this study were obtained by interviews and direct observations with several officials of the Education and Culture Office and schools in West Sumbawa Regency.

Interview or interview is one form of interpersonal communication which is a form of direct communication without media intermediaries between individuals, in this case the roles as speaker and listener are carried out alternately, and often the roles are united. An interview is a dyadic communication process with a serious purpose and intent designed for behavioral exchange and involves a questioning and answer process. What is meant by process in this case is the occurrence of a dynamic process that alternates with several variables involved where the degree of the system / structure is not very certain (flexible).

Interviewing is a data collection technique

through an oral question and answer process that takes place in one direction, meaning that questions come from the interviewing party and answers are given by the interviewee. Arikunto (2013: 199) explained that a free guided interview is an interview conducted by asking questions freely but still within the interview guidelines that have been made.

Researchers asked questions to 7 informants consisting of 3 members of the Education and Culture Office, 1 school principal and BOS4 fund treasurer/operator directly who had been determined to obtain information as well as collect data using interview guidelines. While observation is a systematic process in recording patterns of human behavior, objects and events without using questions or communicating with subjects. The process converts facts into data. The term observation is directed at the activity of paying attention accurately, recording emerging phenomena, and considering the relationship between aspects of the phenomenon.

Observation is everything related to the investigation process to identify and understand psychological variables for the establishment of psychological diagnosis, in which there is a process of measuring and using various techniques to be able to understand and diagnose psychological variables. Psychodiagnostics does not belong only to clinical psychology, although the term diagnosis is predominant in clinical psychology.

Observation is a method of collecting data used by making observations accompanied by recording the state or behavior of the target object carried out directly at the location that is the object of research.

Observations made by researchers must be based on the path of research objectives carried out, and carried out systematically through careful planning. Observations may focus on social phenomena or social behaviors, provided that the observation must remain in harmony with the title, type of title and purpose of the title (Bambang Waluyo, 2002: 104).

Based on the involvement of observers in the activities of the observed people, the observations made by researchers are using participant observation. According to Irawan Soeharto, (2004: 69) participant observation is a

researcher involved with the daily activities of people being observed or who are used as a source of research data. Where researchers involve themselves or interact with activities carried out by subjects in their environment by collecting data systematically from the necessary data.

Researchers conducted descriptive observations in the field by directly observing the situation and condition of the research object in this case at the Office of the Education and Culture Office and BOS recipient schools in West Sumbawa Regency related to the application of integrating the MARKAS and ARKAS applications in managing the BOS fund budget.

While secondary data is a source of research data obtained by researchers indirectly through intermediary media (Indriantoro and Supomo, 1999: 147). Secondary data sources in this study were obtained from internal and external parties of the company which can be seen from company documentation as a supporting object of several company documents, literature and previous research, and other information that supports this research.

Documentation is intended to obtain data directly from the place of research including: relevant books, regulations, activity reports, photographs, documentary films of research relevant data (Riduawan, 2006: 105). With this documentation technique, researchers can obtain information not from sources, but obtain information from various other written sources or from documents available to informants in the form of cultural relics and works of art and works of thought.

The document method in qualitative research is complementary to the use of observation and interview methods. Documentation studies are collecting documents and data needed in research problems and then examined in depth so that they can support and increase trust and proof of an event.

This document the author uses to obtain data in the form of stored records from documents that the author needs to obtain information that the author has not obtained when conducting interviews and observations.

To collect primary and secondary data, the

author analyzed documents in the form of writing and images. The form of writing is in the form of guidebooks or how to access UHQ and ARKAS, while in the form of pictures in the form of photos of interviews with informants, photos of the MARKAS and ARKAS applications used by the Education and Culture Office as MARKAS users and schools receiving BOS funds as ARKAS users in West Sumbawa Regency.

As for the data analysis steps used in this study, researchers used the *Interactive Model Analysis* from Miles and Huberman in (Sugiyono, 2012: 91), which divides the steps in data analysis activities into several parts, namely data reduction, data presentation, data collection, and conclusion drawing or verification.

RESULTS AND DISCUSSION

The policy procedure for implementing the integration of the MARKAS and ARKAS applications in managing the BOS fund budget at the elementary school level in West Sumbawa Regency was obtained from the results of data collection from interviews, observations and documentation.

The data obtained from interviews, observations and documentation consist of data on the Joint Circular Letter (SEB) of the Minister of Home Affairs Number 907-6479-SJ and the Minister of Education, Culture, Research, and Technology Number 7 of 2021 concerning the Integration of School Operational Fund Management Information Systems (BOS). Regulation of the Secretary General of the Ministry of Education, Culture, Research, and Technology Number 13 of 2022 concerning Guidelines for the Use of Activity Plan Applications and Education Unit Budgets in Primary and Secondary Education. Regulation of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia Number 63 of 2022 concerning Technical Guidelines for the Management of Education Unit Operational Assistance Funds (BOSP), integrates and inputs all School Activity Plans and Budgets (RKAS) in education units in applications provided by the Ministry.

School Activity Plan and Budget Application Management (MARKAS) is an information system to facilitate the Education Office in

supervising budget governance, planning, administration, and reporting of School Operational Assistance (BOS) funds.

Through MARKAS, it is hoped that the recapitulation process of data accountability for budget management of BOS funds in education units can be well integrated nationally.

The RKAS (School Activity Plan and Budget) application is an information system that utilizes information and communication technology created to handle school financial management issues ranging from the process of planning, budgeting, implementation and administration as well as accountability of BOS funds. The application was designed as a single application as well as an integration of the school budget management system or BOS funds with the regional financial management system. Previously, schools filled in budget planning and reporting data manually which was sent to local governments and reached the central government. With ARKAS, it will be integrated with the SIPLah application and Basic Education Data (Dapodik). So that BOS fund reporting is integrated with other applications automatically.

The benefit of this system integration is the improvement of information flow in an organization. Reporting usually takes time, but more relevant information in managerial activities can be obtained when needed. This advantage is a strong reason to prioritize (favor) integrated information systems because the main purpose of information systems is to provide the right information at the right time.

After the integration of the UHQ and ARKAS applications, schools no longer manually plan and report BOS fund budgets twice, namely in the regional financial recording system and the Central BOS Channel report, which has an impact on spending a lot of time and energy taking care of administrative matters.

The MARKAS and ARKAS applications provide stronger budget management accuracy and accountability. The MARKAS and ARKAS applications as innovations certainly aim to make it easier for regional and central governments to supervise the management and accountability of the use of BOS funds and will be able to have access to education unit budget information on

one platform in accordance with regional financial reporting standards and formats."

Before the integration of the MARKAS and ARKAS applications, there were often differences in data formats and references. With integration, the data format and reference standards for managing BOS funds in education units have been standardized according to applicable regulations. With the ARKAS application, schools are more planned, clearer and younger in making School Activity Plans and Budgets based on the flexible principle, namely planning and managing funds carried out according to school needs based on the components of fund use. Fund management has been able to provide results, influence, and efficiency to achieve educational goals in the Education Unit by using the minimum possible costs with optimal results by accommodating stakeholder aspirations as needed and managed openly and accountable as a whole based on logical considerations in accordance with the provisions of laws and regulations.

CONCLUSION

Based on the results of research and discussion described earlier, it can be concluded that:

1. The implementation of the integration of the UHQ and ARKAS applications in managing the BOS fund budget in elementary schools in West Sumbawa Regency has adequate procedures. This application integration can simplify budget management, simplify administrative processes, and improve the accuracy of budget planning and reporting.
2. The implementation of the integration of the UHQ and ARKAS applications provides significant benefits in managing the BOS fund budget in elementary schools in West Sumbawa Regency. These benefits include real-time monitoring, cutting red tape, increased transparency, accountability, and efficient use of BOS funds. Thus, the use of this application helps in ensuring BOS funds are used appropriately and in accordance with educational purposes.
3. Some obstacles in implementing the integration of MARKAS and ARKAS applications. Some of these include users' lack

of understanding of the application, limited resources, technical issues, training issues, resistance to change, and policy issues.

SUGGESTION

Based on the research that has been done, there are several suggestions that can be put forward to ensure that the implementation of this system integration is applied consistently and effectively.

1. With good implementation and adequate support, the integration of the UHQ and ARKAS applications can be an effective tool in managing the BOS fund budget for elementary schools in West Sumbawa Regency, which will ultimately support the improvement of education quality in the region.
2. It is necessary to integrate the MARKAS and ARKAS applications as a single application in managing the BOS fund budget. It is hoped that the recapitulation process of data accountability for budget management of BOS funds in education units can be well integrated nationally.
3. The authorities must also constantly monitor the implementation of this system and identify problems that may arise, as well as take the necessary corrective actions. Structured and periodic training should be provided to users of the UHQ and ARKAS applications. Additional budget allocations are needed to improve technology infrastructure and technical support. This will help improve their understanding of the system and maximize its benefits.

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