



Revolutionizing Rkas With Data: Achieving Efficient And Accountable School Financial Management

Wahyudi Putra*, Sujirman, Riyan, Hendra Harmi, Ifnaldi, Dina Hajja Ristianti

IAIN Curup, Bengkulu

Email : w4hyudi14@gmail.com

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ABSTRACT

Keywords:

Transformation, Data-Based Planning, RKAS

*Corresponding Author

This study explores the use of data-driven planning to optimize the School Activity and Budget Plan (RKAS) at SMAIT Ma'had Rabbani, utilizing a strategy based on the education report card. The approach consists of three key steps: Identify, Reflect, and Fix. The results highlight that RKAS optimization can be effectively achieved by leveraging data from education report cards. Key issues identified included low learning quality and students' numeracy skills. Reflection revealed that suboptimal teaching methods (score 51.14) contributed to poor learning quality, while difficulties in data management and uncertainty (score 48.4) affected numeracy skills. In the Fix stage, a learning organization design was implemented, addressing intracurricular, co-curricular, and extracurricular activities, and mapping the needs for educator and staff competency development. The budgeting process includes five stages: budget calculation, identifying available funds, adjusting activities if the budget is insufficient, procurement through SIPLAH or other channels, and reporting on the Arkas platform. This research demonstrates that a data-driven approach enhances RKAS preparation, improving educational services and ensuring professional and accountable financial management.

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INTRODUCTION

The preparation of the School Activity and Budget Plan (RKAS) is a crucial step in ensuring effective and efficient achievement of educational goals. However, many schools continue to use manual or conventional approaches, relying on annual traditions or subjective assumptions, often without in-depth data analysis (Puspita, 2023), (Doke et al., 2023), (Diantari et al., 2024), (Darmawati et al., 2022). This outdated method risks creating irrelevant programs and poorly allocated budgets, preventing schools from utilizing their

resources optimally. With advancements in technology and access to data, particularly through education report cards, schools have an opportunity to transition towards a data-driven planning model. By leveraging these data sources, schools can create more focused, evidence-based RKAS that address actual needs. Adopting a data-driven approach is not only essential for improving RKAS preparation but also for ensuring that resources are distributed where they are most needed, thus leading to better educational outcomes. This approach is critical for enhancing both the quality and efficiency of education services.

In practice, many schools face challenges in preparing RKAS effectively due to their reliance on outdated, manual methods. These methods, which are often based on traditional practices and assumptions, result in poor allocation of resources and ineffective educational programs. The lack of a data-driven planning process means that the true needs of students and educators are not adequately addressed, leading to inefficient use of school resources. Furthermore, the increasing complexity of educational needs requires a more systematic and data-backed approach to decision-making. The importance of adopting a data-driven approach to RKAS preparation is emphasized by the growing need for transparency and accountability in educational financial management. However, many schools still lack the necessary tools, understanding, and technical expertise to incorporate data into their planning processes. This gap in knowledge and resources hinders the ability of schools to optimize their RKAS and deliver the best outcomes for their communities.

Despite the potential benefits of a data-driven RKAS preparation process, many schools continue to use outdated, manual methods, leading to inefficiencies in resource allocation and program planning. One of the main barriers to adopting a data-driven approach is the lack of understanding among school administrators and educators about how to effectively utilize data, particularly from education report cards. Many schools struggle to analyze and interpret this data due to a lack of technical expertise or the absence of appropriate software tools. As a result, schools are unable to optimize their RKAS, often leading to poorly targeted budgets that do not address the most urgent needs of students and educators. Additionally, schools with limited resources may face technical barriers such as outdated infrastructure or insufficient staff training, making it difficult to implement a more data-driven approach. This ongoing phenomenon highlights the need for further research on how schools can overcome these challenges and effectively use data to enhance RKAS preparation.

Previous studies have examined the importance of data-driven approaches in educational planning, particularly in the context of resource

allocation and program effectiveness. Research has shown that using data from education report cards can provide valuable insights into student learning outcomes, school environments, and overall management (Musakirawati et al., 2023), (Harianto, 2023), (Handayani et al., 2025). These insights can help schools identify their most pressing challenges and develop targeted strategies to address them. However, much of the existing literature has focused on theoretical frameworks or case studies without fully addressing the practical challenges schools face in implementing data-driven planning. There is also a gap in the literature regarding how schools can overcome technical barriers and effectively analyze the data from education report cards. While previous research has highlighted the potential benefits of data-driven approaches, few studies have provided actionable guidance on how schools can integrate these strategies into their existing planning processes. This study seeks to fill this gap by examining the practical implementation of a report card-based approach to RKAS preparation, providing schools with the tools and knowledge they need to enhance their planning and resource allocation.

This study presents a novel approach to RKAS preparation by focusing on the use of education report cards as a key data source for planning. While previous research has explored the potential of data-driven approaches in education, this study takes a practical approach by providing a detailed framework for schools to integrate data into their RKAS preparation process. This research is particularly timely, as it aligns with national policies such as Permendikbud No 8/2020, which mandates schools to utilize data in their planning processes. The study also contributes to the existing literature by addressing the specific challenges schools face in adopting a data-driven approach, such as technical limitations and a lack of understanding among educators. By providing practical recommendations, this research offers actionable insights that can help schools overcome these challenges and effectively implement a report card-based approach. The findings of this study are expected to be highly relevant for schools looking to modernize their financial management and improve educational outcomes through data-driven planning.

The research problem addressed in this study is how schools can optimize the preparation of their School Activity and Budget Plan (RKAS) by utilizing a data-driven approach based on education report cards. This study argues that adopting this approach will lead to more effective and efficient RKAS preparation, as it allows schools to identify their most pressing needs and allocate resources accordingly. By using data to inform the planning process, schools can design programs that are more targeted and aligned with actual student and educator needs. The study contributes to the field by

providing a practical framework for implementing a report card-based approach, overcoming the technical and operational barriers that schools often face. The findings offer valuable insights for school administrators and educators, helping them make informed decisions that improve the quality of education and ensure the professional and accountable management of school finances. This research fills a critical gap in the literature by providing practical, evidence-based recommendations for schools looking to enhance their planning processes.

RESEARCH METHOD

The research design for this study follows a qualitative case study approach, employing Action Research as the primary method (Syaifudin, 2021). The decision to use a case study design is based on the need for an in-depth exploration of the practical application of a data-driven planning strategy at the school level. Case studies allow for a detailed examination of a specific context—in this case, the implementation of a data-driven strategy in SMAIT Ma'had Rabbani. Action Research was selected due to its iterative cycles of planning, action, and reflection, which are essential for continuous improvement in educational practices (Mustaqim & Satria, 2024; Putra et al., 2025). The methodology is structured to identify issues, reflect on them, and apply solutions, providing valuable insights into how data can be effectively used in school decision-making processes.

The research was conducted at SMAIT Ma'had Rabbani, a school that faces typical educational management challenges, such as resource allocation and addressing both academic and character development needs. This location was chosen because the school is actively seeking ways to improve its School Activity and Budget Plan (RKAS) through a more data-driven approach. The school provides an ideal setting for studying the practical implementation of a data-based strategy, as it allows for the exploration of challenges and successes in utilizing education report card data for effective planning. Additionally, the school's desire to enhance its RKAS makes it an appropriate location for the research, which aims to offer actionable recommendations for improving educational planning and resource allocation.

Data collection in this study was conducted using multiple methods to ensure a comprehensive understanding of the research context. Document analysis was used to review relevant school materials, including RKAS reports and education report cards, to assess current practices and identify challenges. Semi-structured interviews were conducted with key stakeholders, such as school administrators, teachers, students, and parents, to capture a variety of perspectives on the issues related to RKAS preparation. Focus group

discussions (FGDs) were held to explore stakeholders' reflections on the data and its potential for guiding improvements. Additionally, observations of planning sessions and stakeholder interactions provided insights into the practical application of the identified solutions and the challenges encountered during the implementation process.

The data analysis followed a systematic approach. First, data condensation was performed by transcribing the interviews, categorizing the documents, and identifying key themes related to the research questions. This process helped focus on the most relevant information for further analysis. Following this, data reduction was carried out by grouping similar pieces of information, eliminating redundancies, and categorizing them according to the stages of the strategy: Identify, Reflect, and Fix. This step allowed for an organized interpretation of the data. The next step involved data display, where the findings were visually represented through tables, charts, or thematic diagrams, which helped summarize the results in an easily interpretable format. Finally, the data verification process involved cross-checking the findings with original sources, such as documents and interview recordings, to ensure the accuracy and consistency of the data, thus validating the research results.

To ensure the validity and reliability of the data, several techniques were employed. Triangulation was used to cross-validate the information gathered through different data collection methods, such as interviews, FGDs, and document analysis. This approach enhanced the credibility of the findings by ensuring that multiple sources corroborated the results. Member checking was also conducted, where initial findings were shared with a small group of participants (e.g., teachers or school administrators) to verify the accuracy and interpretation of the data. Their feedback was then used to refine the conclusions. Peer review played a significant role in the validation process, as external experts in the field of education management provided feedback on the research methodology and conclusions, ensuring alignment with established best practices. Lastly, an audit trail was maintained throughout the study, documenting the research process, data collection methods, analysis procedures, and decision-making. This ensured transparency and allowed for the potential replication of the study in future research.

RESULT AND DISCUSSION

Result

In an effort to optimize RKAS effectively, the implementation of data-based planning is a significant strategy. This process is designed to utilize data systematically in each stage of school budget planning. The first stage is identification, which is a process for schools to understand the achievements

and processes that have gone well and identify things that still need to be improved, including the factors that influence them (Siswadi dkk., 2024). In the 2023 education report card, the main problems identified were the low quality of learning and students' numeracy skills, as shown in the data below.

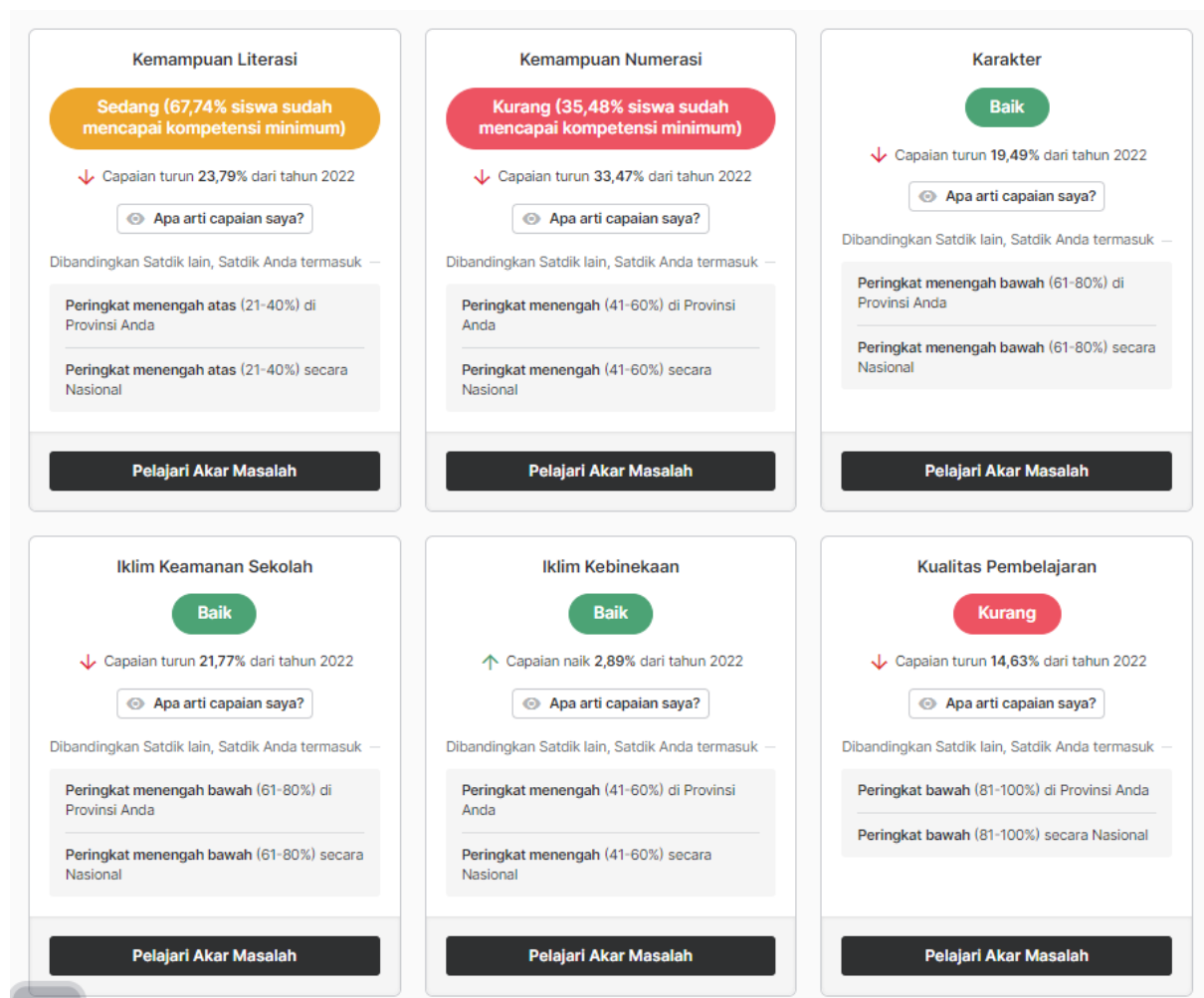


Figure 1 : Education Report Card of SMAIT Ma'had Rabbani Year 2023

The second stage is reflection, which is a systematic effort by the school community to identify areas that require improvement and enhancement of service quality. The results of the reflection and analysis of the 2023 education report card data show that the low quality of learning is caused by suboptimal learning methods, with a score of 51.14, due to the lack of interactive learning practices that are in accordance with the objectives and needs of students. Meanwhile, students' low numeracy achievement is caused by students' weak ability to manage data and uncertainty, with a score of 48.4, which shows

students' difficulty in using mathematical concepts and tools to solve everyday problems. Therefore, the application of interactive learning methods and student habituation in processing data and uncertainty are priority indicators that must be improved.

After determining the priority indicators that need to be improved, the third step is to improve the planning. To ensure the implementation of interactive learning methods and habituation of students in processing data and uncertainty, it is necessary to develop effective planning. The steps we have taken include designing a learning organization that includes intracurricular, co-curricular, and extracurricular learning as shown below.



Figure 2: Learning Organization of SMAIT Ma'had Rabbani

The next step is to map the competency improvement needs of educators and education personnel (PTK) in order to implement the designed learning. This process includes identifying the role of the PTK, the learning needs of the PTK, and the learning resources required, such as training and participation in learning communities. Next is developing an improvement program in the form of an Annual Activity Plan (RKT) and School Activity and Budget Plan (RKAS). Budgeting in line with planning is key to ensuring that school resources are optimally utilized to improve the quality of learners' learning.

To help schools optimize budget use, the Ministry of Education has developed a practical guide. This guide provides simple steps in planning, implementing and evaluating RKAS that have been analyzed based on data. The aim is that the available budget can be utilized effectively and efficiently to achieve better educational goals.

The first step in budget preparation is to calculate budget requirements.

After the school has completed the data-driven planning (PBD) process through the stages of Identify, Reflect and Fix (IRB), activity or program plans that require a budget are then entered into the School Activity and Budget Plan Application (ARKAS). In the process of preparing the RKAS, there are several important things to note:

Not all activities require a budget. Some of the improvement activities formulated in the Annual Work Plan (RKT) may not require a direct budget. Therefore, it is important to map out the specific needs. Activity Codes for Priority Indicators. For improvement activities on priority indicators, ARKAS has provided activity codes listed in the priority recommendation sheet. This document can be downloaded from the education report card page. Main Source of Funding from Regular BOSP.

After calculating the total budget requirements for improving the quality of education services, the next step is to identify the availability of funds from various funding sources. This step ensures that the planned program matches the available resources and allows for adjustments if there are budget constraints. Here are the detailed steps:

First Sorting activities by budget. Sort all activities from those requiring the highest budget to the lowest. With this sorting, schools can understand the distribution of costs for each program and set priorities based on the most pressing needs. Second Calculate the total budget requirement. Add up the total budget required for service quality improvement activities, the school's routine operational budget and other needs. This calculation will provide a comprehensive picture of the school's financial needs. Third Identify existing funding sources. Analyze the funds available or to be received by the school in the current year from various funding sources, such as Regular School Operational Assistance/Education Funds (BOS/P), Regional BOS/BOP, Performance BOS/BOP, Achievement BOS, other revenues, such as community donations or grants and other sources. And fourth comparing needs with availability. Compare the total budget requirement with the amount of funding available. If the funding sources are sufficient, the process can proceed to the fourth step, which is the preparation of a detailed budget for the implementation of the activities. However, if the budget is insufficient, adjustment steps need to be taken as described in step three.

This process ensures that each planned activity is not only relevant to the needs of the school but also realistic based on available resources. Careful identification of funding sources also helps to maintain transparency and accountability in school budget management.

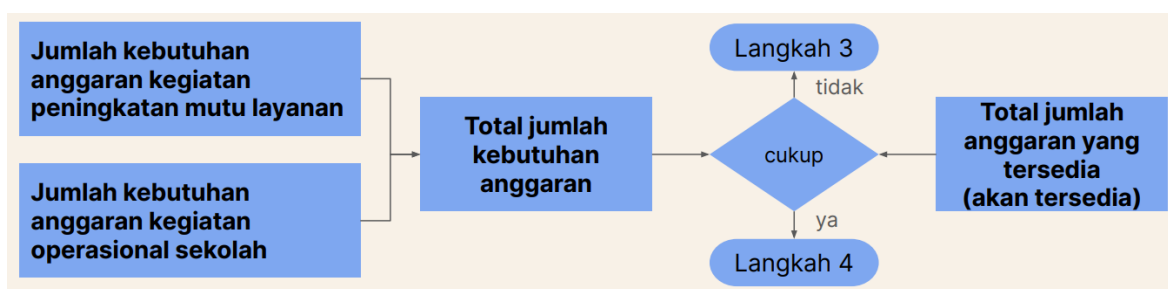


Figure 3: Identification of funding needs

Negotiate prices with providers of goods and services to obtain discounts. This approach can reduce expenses without compromising the quality of the program. Second, reduce the frequency of activities and/or the quantity of goods and services. Recalculate the amount of goods, services, or frequency of activities needed. Adjustments are made with efficiency in mind without compromising the impact of the activity. For example, reducing the number of physical meetings or less essential procurement items. Third, combine offline and online methods. Instead of fully implementing face-to-face activities, combine offline methods with online alternatives such as webinars or virtual discussions. This approach is more cost-effective, while allowing for flexibility in activity delivery. And fourth, re-prioritize. Review the list of activities based on their priority. Reduce or delay the implementation of activities that have a low impact on improving service quality. Focus the budget on activities that have a significant impact but require a low budget.

By implementing these measures, schools can effectively manage their budgets to ensure that priority activities are carried out. These adjustments not only maintain efficiency, but also ensure program sustainability under conditions of budget constraints.

If procurement through SIPLah is not possible, schools can use other procurement channels in accordance with applicable policies, while maintaining the principles of transparency and efficiency.

The final step is to report the budget utilization plan in ARKAS for the next fiscal year. This reporting aims to first document the budget planning. All planned activities and programs, including the sources of financing used, must be recorded in detail in ARKAS. Secondly, it increases accountability. Reports in ARKAS ensure that budget planning can be audited and evaluated, so that its use can be accounted for. Third, it supports the preparation of working papers. The data entered in ARKAS becomes the basis for schools to prepare future budget working papers, simplifying the budget preparation process in the following year.

By completing the fifth step, schools ensure that the entire process of planning, budgeting and reporting is done systematically, transparently and in

accordance with applicable regulations. This also supports more professional and accountable financial management.

Discussion

The activities outlined in the School Activity and Budget Plan (RKAS) are primarily funded through the Regular School Operational Assistance (BOSP) funds, which are considered the main financial source for the school's operations. However, schools are also encouraged to include activities supported by other funding sources as part of their financial accountability, ensuring a comprehensive approach to program financing (Siswadi et al., 2024). These funding sources can be strategically combined to maximize the effectiveness of various activities, with one improvement initiative potentially being supported by multiple relevant RKAS activities.

Once all activities are finalized and the RKAS is complete, schools can use the RKT (Annual Activity Plan) document as a reference for program planning and execution. In addition, the RKAS draft sheet serves as a budgeting document, providing a structured framework for the preparation of RKAS working papers on the ARKAS platform (Khasanah, 2024). This ensures that all activities are planned and implemented in a transparent and effective manner, aligning with the school's priorities and objectives.

However, should the available budget prove insufficient to execute all planned activities, it becomes necessary to make adjustments without compromising the primary goals of the program (Fitria et al., 2025). These adjustments can be made in several ways. First, schools should conduct a thorough survey to find the best prices for goods and services, ensuring cost-effectiveness without sacrificing quality. Once the budget has been carefully planned, the next step is to initiate the procurement of goods and services needed to support program implementation.

Procurement must be conducted in accordance with established rules and regulations, including the use of the School Procurement Information System (SIPLah) platform (Giawa et al., 2023; Mukmin et al., 2024). SIPLah facilitates the procurement process by allowing schools to search for required goods and services in its catalog, ensuring transparent and competitive pricing. Furthermore, SIPLah helps schools comply with relevant procurement regulations, promoting accountability and efficiency throughout the entire procurement process. By adhering to these guidelines, schools can ensure that their procurement activities are carried out in an organized and compliant manner, contributing to the overall success of the program.

CONCLUSION

The preparation of the School Activity and Budget Plan (RKAS) is a strategic step in education management that is important to achieve education goals effectively and efficiently. Optimizing the RKAS can be done by utilizing the data from the report cards to identify and address key issues, such as the low quality of learning and students' numeracy skills. Through reflection, it was found that low learning quality was caused by suboptimal methods, while low numeracy skills were related to difficulties in managing data and uncertainty. In the Fix stage, a design for organizing learning involving intracurricular, co-curricular and extracurricular activities and improving the competence of PTK was carried out. The budgeting process is conducted through five stages, including planning, identifying budget sources, customizing activities, implementing procurement, and reporting on budget use. The results of this study show that using a data-driven approach and education report cards can make RKAS preparation more efficient and effective, support improvements in education services and ensure more professional and accountable school financial management.

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