

EFFECTIVENESS OF ACCOUNTABILITY AND TRANSPARENCY OF BOS FUND MANAGEMENT USING THE ARKAS APPLICATION

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Abstract :

One of the government's policies in supporting the advancement of education is to provide educational assistance in the form of school operational assistance funds (BOS). In managing BOS funds so that they can run optimally, good financial management skills are needed for schools. The method used in this research is qualitative with descriptive analysis. Sources of information were obtained from various stakeholders such as school principals, treasurers, and teachers at MAS Ulumuddin Lhokseumawe. Data collection was carried out through interviews, documentation, and literature review. The results showed that there was an increase in efficiency and effectiveness in the accounting system for the use of BOS funds after using the school activity plan and budget application (ARKAS). The effectiveness, accountability and transparency of the management of BOS funds using the ARKAS application in the activity plan and school budget at MAS Ulumuddin Lhokseumawe are interrelated and have been running very well and optimally.

Abstrak:

Salah satu kebijakan pemerintah dalam mendukung kemajuan pendidikan adalah dengan menyediakan bantuan pendidikan berupa dana bantuan operasional sekolah (BOS). Dalam melakukan pengelolaan dana BOS agar dapat berjalan dengan optimal maka dibutuhkan kemampuan manajemen keuangan yang baik bagi sekolah. Metode yang digunakan dalam Penelitian ini adalah Kualitatif dengan jenis analisis deskriptif. Sumber informasi diperoleh dari berbagai stakeholder seperti kepala sekolah, bendahara, dan guru di MAS Ulumuddin Lhokseumawe. Pengumpulan data dilakukan melalui wawancara, dokumentasi, dan tinjauan literatur. Hasil penelitian menunjukkan bahwa terjadi peningkatan efisiensi dan efektifitas dalam sistem pembukuan penggunaan dana BOS setelah menggunakan aplikasi rencana kegiatan dan anggaran sekolah (ARKAS). Efektivitas, akuntabilitas dan transparansi pengelolaan dana BOS dengan menggunakan aplikasi ARKAS dalam rencana kegiatan dan anggaran sekolah di MAS Ulumuddin Lhokseumawe saling berkaitan dan sudah berjalan dengan sangat baik dan optimal.

INTRODUCTION

Financial management is very important to implement in schools, because it helps keep the school running smoothly. If the finances of an educational institution are managed well, then educational programs will be easy to implement. If an educational institution does not have good financial management, it will be difficult to use the programs that have been prepared previously. Educational financial management is a series of activities that help manage the finances of educational institutions. This includes planning, bookkeeping, spending, monitoring, and financial accountability. Educational financial management involves setting budgets, accounting for expenses, and auditing financial records to ensure that funds are used wisely (Muzdhalifah, 2021).

Quoted from the CNN Indonesia page, according to the latest study conducted by Indonesia Corruption Watch (ICW), corruption in the education sector has cost the country IDR 1.6 trillion between 2016 and September 2021. The study found that of the 240 cases of education corruption, the majority related to misuse of BOS funds, accounting for 21.7% of total cases. The perpetrators behind the corruption were found by the State Civil Apparatus (ASN) from the Education Service and other agencies, which constituted 46.3% of the allegations. Schools themselves are not immune to corruption, with 25.3% of suspects coming from within the institution. Suspects from the school itself numbered 157 or 25.3%, followed by providers and partners responsible for the procurement of physical and non-physical buildings, and subcontract providers as many as 125 suspects or 20% (Indonesia, 2021).

To prevent fraud, management of BOS funds needs to be carried out clearly, with a clear separation of duties. This is intended to avoid the possibility of individuals bringing in funds being involved in their expenditure, through implementing a task segregation strategy that is in line with the principle of appointing the right person to the right position (Wardani et al., 2019). It is very important to use BOS funds in a transparent and accountable manner to the public because it is a form of regulation from society (Widyatmoko & Suyatmini, 2017). When using BOS funds, it is important to note that they cannot meet all school requirements due to their limited scope (Sjioen & Ludji, 2020). Accountability and transparency are very important in all financial aspects to facilitate activities (Hastina et al., 2020). Financial managers are responsible for deciding how much money to put into different investments and which sources of money to use to pay for them (Mulyanti, 2017).

Education is a very important parameter for the progress of a nation, therefore the government implements various policies to improve its quality (Paramitha Sari, 2022). The policies implemented by the government offer high levels of independence and adaptability in allocating and utilizing BOS funds (Sugihartono, 2022). The distribution of BOS funds is one of the steps taken by the government to show its dedication in supporting the education sector (Ismail & Sumaila, 2020). The School Operational Assistance Program (BOS Fund) launched by the government is very much in line with its objectives, because it can provide equal benefits to the poorest layers of society throughout Indonesia.

This initiative will likely eliminate the problem of children dropping out of school due to lack of finances, which is a positive development for the future (Helnikusdita, 2016).

Even though funds are available from BOS to overcome education problems, several challenges still arise (Tina Yanti, 2021: 140). The inability of the school management team to prepare a School Budget Work Plan has given rise to various problems faced by the school administration. Ideally, the aim of the BOS funding policy is to ease the financial burden on parents regarding their children's education (Syahbuddin, 2020). MAS Ulumuddin Lhokseumawe is one of the schools that has utilized technological advances in managing school operational funds or usually abbreviated as BOS using the School Income and Expenditure Budget Activity Plan Application (ARKAS), where the management becomes more effective and efficient and makes it easier for staff to manage operational assistance funds. school in its performance process. Therefore, the author is interested in analyzing the influence of using the ARKAS application on the effectiveness, accountability and transparency of BOS fund management at MAS Ulumuddin Lhokseumawe.

RESEARCH METHOD

In this research, research methodology was used with a qualitative approach and descriptive analysis type at MAS Ulumuddin Lhokseumawe. Sources of information were obtained from various stakeholders such as school principals, treasurers and teachers at MAS Ulumuddin Lhokseumawe. The selection of informants was carried out based on research data needs. Data collection was carried out through interviews, documentation and literature reviews. The collected data was then analyzed using the researcher's interpretation based on field observations. The aim of this research is to evaluate the effectiveness, accountability and transparency of financial management using the ARKAS application, namely BOS funds, at MAS Ulumuddin Lhokseumawe. This evaluation is important to understand the process of managing boss funds in an accountable and transparent manner at MAS Ulumuddin Lhokseumawe. In addition, this research will also provide insight into how various stakeholders fulfill their responsibilities as madrasa managers.

FINDINGS AND DISCUSSION

BOS Fund Policy Planning

BOS fund planning is the process of determining the school budget by identifying and determining various requirements or initiatives that will be carried out in the school, with the aim of ensuring the smooth learning process, thereby encouraging effective and efficient learning (Ismail & Sumaila, 2020). To be able to manage BOS funds effectively, extensive planning is needed that includes budget and human resource aspects of the effort (F et al., 2010). Management of BOS funds involves the School Principal, School Treasurer and School Committee who jointly plan and coordinate the management of these funds. This planning process follows the technical instructions for managing School Operational Assistance Funds (BOS) and requires complete documentation (Mogot, 2023). Parent participation in BOS budget planning is

limited to the initial stages of preparing the RKAS, and the appointment of parent representatives is decided through deliberation between the parties (F et al., 2010).

Likewise, the planning process at MAS Ulumuddin Lhokseumawe is approached in the same way. At the planning stage, the Principal emphasized the importance of developing a strategy for managing BOS funds at MAS Ulumuddin Lhokseumawe. The first step in this process is setting targets for the upcoming semester, which requires careful consideration and formulation. Even though some of these targets have become part of your normal routine, they still need to be accounted for. This includes determining the items and equipment needed by students. BOS Fund planning activities involve active participation from various stakeholders, including teachers, committee members, and other individuals who have valuable insights and perspectives, although not all of them are directly involved (Munawir, 2023).

MAS Treasurer Ulumuddin Lhokseumawe emphasized that the management of the boss's funds was carefully planned through meetings involving the madrasa head, treasurer, committee and teachers. This meeting is held every year in December and at the beginning of the semester to ensure the boss's funds are used properly. The statement further emphasized the importance placed on careful planning and management of these funds within the institution (Taufik Rijal, 2023). One of the teachers at MAS Ulumuddin stated that during the planning stage, teachers were not actively involved in overseeing the allocation of BOS funds and did not have any responsibility in this regard. Instead, their main task is to provide relevant information relating to the infrastructure required for effective learning, which is assessed and discussed at the end of each semester (Nurhabibah, 2023).

The School Revenue and Expenditure Budget Plan (RAPBS) will provide a detailed explanation, starting from funding sources to various activities or certain amounts that will be allocated to ensure all school needs can be met. To implement RAPBS effectively, it is important to consider several factors such as addressing potential problems that could affect the condition of educational institutions, exploring various sources of income, and determining the appropriate monitoring process to implement (Noor & Monita, 2022).

In an interview with the principal of MAS Ulumuddin it was revealed that the budget planning for the madrasa was not completely adequate because it operates under the Dayah foundation. Dayah leaders are also responsible for managing the budgets of all madrasahs under their foundation. As a result, the madrasah was forced to collect funds from its students to meet their housing needs while they were in the dormitory (Munawir, 2023). According to MAS treasurer Ulumuddin, the BOS budget is carefully planned to meet all the school's operational needs. The planning process is also carried out in accordance with the technical instructions set by the Ministry of Religion. This ensures that funds are allocated appropriately and in accordance with the regulations governing the education sector (Rijal, 2023).

This is confirmed by the results of research from Sulistyowati and Darno that the government has published technical guidelines that outline the correct

procedures for managing BOS funds in schools every year. It is hoped that schools will manage these funds efficiently, effectively, transparently, accountably, fairly and honestly. This guideline aims to ensure that schools comply with fund allocations, maintain transparency, and understand how BOS funds are used and accountable. To confirm receipt of BOS funds, schools prepare a RAPBS report based on the amount received during one semester. This report is a reference for the use of BOS funds during a certain period. If expenditures do not comply with the RAPBS report, schools are required to document appropriate steps (Sulistiyowati & Darno, 2019: 176).

After examining BKU MAS Ulumuddin's 2021 records, researchers determined that the use of BOS funds had been allocated to meet all educational support needs, including infrastructure and employee salaries. This was carried out from the disbursement of BOS funds on 1 August 2021 until the budget was actually used on 31 September 2021. After careful analysis, it can be concluded that the management of BOS funds at MAS Ulumuddin is organized effectively, in accordance with the allocated budget. The strategic planning of BOS funds at MAS Ulumuddin also shows a strong commitment to improving the overall quality of the school. In addition, this comprehensive budget planning takes into account the specific needs of the school, ensuring that all necessary resources are provided to facilitate an optimal learning experience for students.

BOS Fund Management using The Arkas Application

The ARKAS application is a platform specifically designed to assist in managing funds or budgets in an organization or company. ARKAS is one of the agendas for solving school management problems in managing BOS funds (Ismanto & Suliastri, 2017). It is important and routine for an agency that receives budget allocations from the government to use the School Budget Work Plan Application. This budget allocation is given with the aim of supporting the operational costs and development activities of the institution. (Riswat, 2021).

Effectiveness of BOS Fund Management Using the ARKAS Application

The implementation of the use of BOS funds has generally gone as desired by the school, thanks to the good arrangements and guidelines included in the School Operational Assistance Fund Budget Plan (RADBOS) (Helnikusdita, 2016). The effectiveness and achievement of the BOS funding program really depends on how well the funds and resources are managed in the program (Masruroh & Fitriani, 2021). The concept of resources is a reflection of the value that humans place on certain things, including all individuals who contribute to an organization towards achieving goals (Pontoh et al., 2017). BOS fund management at MAS Ulumuddin is widely known for its high level of effectiveness and compliance with government regulations. Consistently prioritize meeting the needs of the madrasah and dutifully follow all necessary guidelines. However, there is still a significant lack of community, parent and teacher involvement in the management of these funds, although their participation is recognized as important.

Effective utilization of School Operational Assistance Funds (BOS) in educational institutions requires agreement and collaborative decisions between

the school BOS management team, teacher council and school committee. This entity must be officially recorded as a source of income in the School Revenue Budget Plan (RAPBS). In addition, the allocated funds must be used strictly in accordance with the implementation guidelines (juklak) and established regulations (Helnikusdita, 2016). To measure the level of implementation of BOS fund management, it is necessary to carry out a comprehensive analysis that will facilitate the creation and presentation of unambiguous data. This data will serve as a basis for making informed policy decisions and can serve as a standard for evaluating the effectiveness of program management (Saisarani & Sinarwati, 2020).

Previously at MAS Ulumuddin Lhokseumawe, financial management related to planning activities and school budgets still used manual methods by recording in books. Meanwhile, the preparation of school activities and budgets is still carried out conventionally using the Microsoft Excel application. This causes officers to experience difficulties in entering data and calculating the total budget, including recording income and expenditure. Apart from that, the delivery of daily financial reports from the administration also often experiences delays, especially because the principal is busy and is often not at school. Parents or guardians of students also experience difficulties in obtaining school financial information and getting the latest information about schools, especially because the majority of them are workers.

By using the ARKAS application, your boss's fund management can become more effective. This application can help with various aspects of fund management, including budget planning, expense tracking, and financial reporting. First of all, the ARKAS application allows users to plan budgets more efficiently. Users can set clear targets and fund allocations for each activity or project. This helps avoid uncontrolled spending and ensures the boss's funds are used wisely. Apart from that, the ARKAS application also provides an accurate expense tracking feature. Users can monitor every financial transaction that occurs and categorize expenses according to their needs or type. This makes it easier for users to control spending and identify areas that require savings or adjustments.

Based on the data that has been presented, it can be concluded that making plans, preparing usage books and making reports on the use of BOS funds using the ARKAS application is much more effective than making BOS plans manually. Overall, using the ARKAS application can increase the effectiveness of boss fund management. With the features provided, this application helps in budget planning, expense tracking, and financial reporting, thereby enabling users to manage funds efficiently and transparently.

Accountability for BOS Fund Management Using the ARKAS Application

Accountability can be interpreted as responsibility or obligation for various elements, both superiors and subordinates, within an institution in accordance with the duties and authority they have. (Ultafiah, 2017). Accountability is a responsibility that includes managing resources, reporting and disclosing all activities and use of public resources to parties who benefit.

The concept of accountability refers to a person's ability to be evaluated by others regarding the quality of his work in completing the tasks for which he is responsible to achieve the set goals. The existence of accountability is important because it encourages the creation of responsibility in order to improve school performance (Wahinun & Supriadi, 2019).

The government provides BOS funding assistance to schools as support for the implementation of education. Therefore, schools have an obligation to manage BOS funds optimally, in accordance with management standards set by the government. Implementing the principle of accountability is a way to make this happen (Yanti, 2021). The responsibility for monitoring the management of BOS funds does not only lie with the government, but also with the community as guardians of government programs such as the BOS fund program. Consequently, schools are obliged to manage BOS funds professionally, transparently and accountably. Additionally, schools should strive to improve access, quality, and overall management of their educational institutions. The school itself is responsible for developing short and medium term plans, in consultation with the School Committee and with approval from the District/City Education Office or the relevant foundation for private schools (Lopulalan, 2020).

Based on the research results, management of BOS funds at MAS Ulumuddin Lhokseumawe begins with the preparation of RKAS (School Budget Activity Plan). This process involves all components of MAS Ulumuddin Lhokseumawe in preparing programs that will be implemented for one year based on needs analysis. The goal is to determine the required budget. In the process of preparing the RKAS, MAS Ulumuddin Lhokseumawe paid attention not only to the needs of the institution, but also to the income and expenditure of BOS funds, so that the management of these funds could run optimally. Apart from that, the role of the principal, school committee and treasurer is also very important, no less than the role of the teacher coordinator. The school principal has an important role in approving the policy for spending BOS funds.

Using the ARKAS application in managing boss funds at MAS Ulumuddin Lhokseumawe can significantly increase accountability. By using this application, transparency and supervision of fund management can be increased, thereby enabling the institution to manage funds more efficiently and responsibly. First of all, the ARKAS application allows MAS Ulumuddin Lhokseumawe to have a clear track record regarding the use of boss funds. Every financial transaction that occurs can be recorded in detail in the application, including receipt and expenditure of funds. This makes it easier to monitor and track the flow of funds accurately. Furthermore, the ARKAS application can assist in the budget planning process. Users can plan detailed fund allocations and set financial targets for each activity or project at MAS Ulumuddin Lhokseumawe. By having a clear budget plan, institutions can ensure that funds are used in accordance with established priorities and objectives.

Transparency in BOS Fund Management Using the ARKAS Application

Transparency is a very important concept in developing practices in schools and improving governance in educational institutions. The existence of transparency in the implementation of education as a whole is highly desired and necessary (Mujiono, 2017). Transparency in the management of BOS funds implies that school stakeholders know how these funds are managed. It is very important to use BOS funds in a transparent and accountable manner to the public because it is a form of regulation from society (Widyatmoko & Suyatmini, 2017). When using BOS funds, it is important to note that they cannot meet all school requirements due to their limited scope. These funds only cover certain aspects such as the acquisition and replication of educational and extracurricular textbooks for students, maintenance of school facilities, and provision of monthly honorariums for honorary teachers (Sjioen & Ludji, 2020). Therefore, not all school needs can be met with BOS funds (Sjioen & Ludji, 2020).

Transparency and accountability in the use of BOS funds are crucial aspects that the public relies on for supervision and control. Community involvement is a vital component in the success of providing education (Mukti et al., 2021). The successful implementation of the BOS program can be attributed to the effective management of funds and resources in the program. The significance of BOS funds lies in their ability to contribute to the achievement of program objectives in a highly efficient and effective manner. The school's ability to successfully manage BOS funds is very important to ensure the success of the program, which can be achieved through a systematic and collaborative approach that includes various stages such as planning, implementation and evaluation (Melviani et al., 2022).

The School Budget Work Plan Application (ARKAS) is a platform that provides transparent information regarding the management of BOS funds to all parties involved in the school (Yanti, 2021). Using the ARKAS application is an obligation for schools as a guide in managing BOS funds with accountability and transparency, as well as providing assistance in overall school management (Ridho et al., 2021). Using the ARKAS application in managing boss funds at MAS Ulumuddin Lhokseumawe can provide better transparency. With the features provided by ARKAS, institutions can openly and clearly communicate the use of funds to relevant stakeholders.

The ARKAS application records every financial transaction that occurs, including receipt and expenditure of funds. This information is stored in detail and is easy to access. With a complete track record, MAS Ulumuddin Lhokseumawe can provide accurate information to stakeholders regarding the use of funds. The ARKAS application also has the ability to produce complete and detailed financial reports. These reports mainly focus on the proper use and management of BOS funds including information about receipts, expenditures and fund balances (Rahayuningsih, 2021). With this report, MAS Ulumuddin Lhokseumawe can provide a clear picture of the use of funds to interested parties, such as the supervisory board, donors or related agencies. By using the ARKAS application, MAS Ulumuddin Lhokseumawe can increase the transparency of boss fund management. This application helps record, track and report the use

of funds in a more structured and detailed manner. With transparent information, institutions can build trust with stakeholders and demonstrate commitment to responsible fund management.

The MAS Ulumuddin principal's statement regarding the transparency of BOS funds in madrasas does not comprehensively explain how the community actually manages these funds directly. Despite this, madrasas consistently share information about the use of BOS funds in their own environment. However, a comprehensive and detailed level of transparency is consistently maintained when reporting to the Ministry regarding the use of BOS funds (Munawir, 2023).

Based on the explanation above, transparency in the management of BOS funds at MAS Ulumuddin Lhokseumawe has been going well, where MAS Ulumuddin Lhokseumawe involves the community and submits the RKAS openly. Funds received from BOS are used to meet needs during the school year. Therefore, community participation is very important at MAS Ulumuddin Lhokseumawe as a principle of transparency. Verbal management of school operational assistance funds has a direct influence on creating good relevance at MAS Ulumuddin Lhokseumawe and the use of a good accountability system is also a very good thing if applied correctly

CONCLUSION

The research results showed that after using the school activity plan and budget (ARKAS) application, there was an increase in efficiency and effectiveness in the bookkeeping system for the use of BOS funds. It can be concluded that the implementation of transparency and accountability in managing BOS funds through the RKAS program at MAS Ulumuddin Lhokseumawe is interrelated and running well. The implementation of accountability at MAS Ulumuddin Lhokseumawe is also relatively good. This is because reporting of BOS funds is not only directed at fund givers, but also at fund recipients. Transparency at the planning stage follows the principle of accountability, where MAS Ulumuddin Lhokseumawe provides information openly and involves the community. Active participation of the Madrasah internal and external community is very important in the effective management of BOS funds, both directly and indirectly. Apart from careful planning in allocating these funds, transparency, accountability and encouraging participation are critical to maintaining public trust. In future, it is hoped that we can dig deeper into the ins and outs of managing BOS funds in educational institutions to ensure more efficient use of resources.

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