

## Management of BOS Funds Using the School Activity and Budget Plan Application (ARKAS) at Public Junior High Schools in Majalengka Regency

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*Article received: June 2025, Revision: July 2025, Approval: July 2025*

DOI: 10.17977/um025v9i32025p273

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**Abstract:** This study aims to describe the financial management of the School Operational Assistance (BOS) funds using the School Activity and Budget Plan Application (ARKAS) at the junior secondary school level. A descriptive qualitative method was employed, with data collected through in-depth interviews, direct observations, and document analysis conducted in two public schools located in Majalengka Regency, West Java. The findings reveal that ARKAS significantly enhances the effectiveness, efficiency, and accountability of BOS fund management. It facilitates need-based activity planning, systematic financial documentation, and integrated reporting aligned with official regulations and monitoring mechanisms. Features such as automatic validation and user activity logs reinforce accountability, while the locking system reduces opportunities for budget manipulation. However, the study also identifies several challenges, including limited human resource readiness, insufficient ICT infrastructure in some areas, and the lack of active involvement of school committees in financial planning and evaluation processes. These limitations suggest that successful implementation of ARKAS requires not only technological tools but also continuous capacity building, improved digital literacy, and sustained technical assistance from education authorities. Therefore, ARKAS must be seen as a strategic reform instrument for strengthening school financial governance, rather than merely a technical solution.

**Keywords:** School Operational Assistance (BOS), School Activity and Budget Plan Application (ARKAS), school financial management, transparency, digitalization

Transparency and accountability in school financial management are two essential principles in educational financing that must be upheld to ensure the effectiveness, efficiency, and integrity of educational programs. One of the most crucial financing schemes in Indonesia is the School Operational Assistance (BOS), which is allocated by the government to support schools' routine operational activities. Unfortunately, in practice, BOS fund management is still plagued by various issues, particularly related to a lack of transparency and weak accountability systems. Several cases of corruption and misappropriation of BOS funds have surfaced, ranging from fund embezzlement and manipulation of financial reports to the misuse of budgets for unintended purposes (Rifa'i, 2023; Alhamidi, 2023; Rusiana, 2022).

The lack of transparency often arises from limitations in manual reporting systems, insufficient technical understanding among school financial managers, and minimal public participation in planning

and evaluating budget use. Nuriyawati, Maryanto, & Abdullah (2025) dan Rakhmawati, I (2018) assert that one root cause of BOS fund misuse is the restricted public access to school financial planning and reporting documents. As a result, the community cannot actively monitor or evaluate the utilization of BOS funds. Transparency is not only about document availability but also involves process openness, stakeholder engagement, and the presence of systems that enable public oversight.

The government has made efforts to strengthen transparency and accountability in BOS management through various policies, one of which is the implementation of a digital reporting system via the School Activity and Budget Plan Application (ARKAS). Launched nationwide in 2021 by the Ministry of Education, Culture, Research, and Technology (Kemdikbudristek), ARKAS is designed as a digital transformation tool to help schools prepare, report, and account for educational budgets more systematically and in a well-documented manner. The use of ARKAS is expected to accelerate financial reporting, simplify data input processes, and enhance budget traceability (Kemdikbud, 2022). Data from Kemdikbudristek show a dramatic increase in school reporting rates after the implementation of ARKAS, rising from only 14.22% in 2018 (pre-ARKAS) to 99.74% in 2022 (post-ARKAS).

Nevertheless, the effectiveness of ARKAS in improving transparency and accountability remains questionable. Field studies in Majalengka Regency reveal that although planning and reporting processes have become faster and more efficient, there has been no significant improvement in substantive transparency. The application is primarily used as an administrative tool, merely replacing manual recording with digital systems, without being accompanied by improved quality of participation, openness, or internal and external supervision. In other words, digitalization has not fully addressed the fundamental issues in BOS fund management, namely the low culture of transparency and participation at the school level.

From the perspective of educational finance management, fund management must adhere to the principles of effectiveness, efficiency, accountability, and transparency (Wijayanti, 2017; Sari, 2018; Wibowo & Suryawan, 2019). The use of ARKAS should serve as a means to realize these principles. However, these principles cannot stand alone without strengthening human resource capacity, consistent supervision, and stakeholder involvement. Amin et al. (2022) point out that the lack of understanding of accountability principles and the limited availability of public communication channels are major obstacles to achieving transparency in schools.

Several studies suggest that mentoring and strengthening internal control systems are effective solutions for improving school financial management. Pakasi (2022) emphasizes that financial management mentoring significantly reduces misappropriation, while Sari et al. (2020) highlight that strong internal controls contribute to enhanced transparency and accountability in financial reports. In the context of ARKAS usage, this means that the digital application will only be effective if accompanied by training, monitoring, and continuous guidance for principals, treasurers, teachers, and operators as the primary users of the system.

The involvement of stakeholders such as school committees, parents, and supervisors is crucial in

creating a healthy and sustainable oversight culture. Studies have found that public participation in budget planning processes can enhance the effectiveness and integrity of educational fund utilization (Layuk & Sesa, 2019). In the implementation of BOS management through ARKAS in Majalengka, best practices are observed in schools that engage in participatory planning, conduct regular evaluations of RKAS, and facilitate discussions among stakeholders. Such practices should be expanded and set as standards for digital-based school financial management.

Given these conditions, research on BOS fund management using ARKAS is essential. This study not only aims to evaluate the administrative effectiveness of ARKAS but also to assess the extent to which the application strengthens good governance principles in school financial management. Additionally, this research explores technical and cultural challenges in implementing digital systems in schools, including user capacity, resistance to change, and coordination dynamics among school organizational elements.

By comprehensively understanding the practice of BOS management using ARKAS, the findings of this study are expected to provide recommendations for policymakers to refine the ARKAS system, develop more targeted training and mentoring policies, and establish stronger oversight and participation mechanisms at the school level. Furthermore, the findings may serve as a significant contribution to fostering a more transparent, efficient, and sustainable education governance framework.

## **METHOD**

This study employs a descriptive qualitative approach at the junior secondary school level in Majalengka Regency. This approach was selected to explore the phenomena, processes, and dynamics that naturally occur in the practice of school financial management (Creswell & Creswell, 2018).

The qualitative method is used to investigate the experiences, understandings, and perceptions of educational stakeholders—including principals, treasurers, school operators, teachers, school committees, and school supervisors—in managing BOS funds through the use of the ARKAS application. The focus of this research lies in the implementation of planning, budgeting, reporting, as well as monitoring and evaluation processes carried out through the digital system, along with the challenges and supporting factors involved.

Data were collected through in-depth interviews, participatory observation, and document analysis. Interviews were conducted with 12 informants from two junior high schools (SMPN 1 Dawuan and SMPN 4 Maja), including the principal, BOS treasurer, school operator, teacher, school committee member, and supervisor. This approach allowed the researcher to obtain rich, contextual information based on each informant's social background (Patton, 2002). Observations were carried out to directly observe the practical implementation of the ARKAS system in daily school activities. Meanwhile, document analysis involved reviewing documents such as the School Budget and Activity Plan (RKAS), budget realization reports, transaction records, and ARKAS usage logs.

Data were analyzed thematically following the procedures developed by Braun dan Clarke (2006), which include: (1) data transcription and familiarization, (2) initial coding, (3) theme identification, (4)

theme review, and (5) narrative writing. This process helped the researcher identify key patterns and core issues related to the effectiveness of ARKAS in managing BOS funds.

To ensure data validity, the researcher applied source triangulation and member checking by verifying interview results with the respondents to confirm meaning accuracy and factual correctness. Additionally, peer debriefing was conducted with fellow researchers or academics to obtain feedback on the emerging findings.

This method enabled the researcher to develop a comprehensive and in-depth understanding of how ARKAS affects transparency, accountability, and efficiency in school financial management. Through this qualitative approach, the study also identifies both technical and structural challenges, as well as best practices that can serve as recommendations for strengthening the BOS fund management system at the school level.

## **RESULTS AND DISCUSSION**

### **RESULTS**

The management of School Operational Assistance (BOS) funds at the junior secondary school level in Majalengka Regency is carried out using the School Activity and Budget Plan Application (ARKAS), developed by the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek). ARKAS is designed to enhance transparency, accountability, and efficiency in school financial planning and reporting. With this application, schools are expected to manage their finances in a more structured and organized manner, in accordance with regulations stipulated in Permendikbudristek No. 63 of 2022, Permendikbudristek No. 63 of 2023, and Permendagri No. 3 of 2023.

Interviews with principals and BOS treasurers at two junior high schools in Majalengka Regency revealed that the implementation of ARKAS had a positive impact on school financial governance. Respondents indicated that the application simplifies the processes of budgeting, reporting, and controlling the use of BOS funds, as the system is already integrated with applicable regulations and technical guidelines. Features such as automatic validation and pre-loaded account codes help minimize input errors and improve financial administrative discipline.

However, the informants also reported several challenges, such as limited internet connectivity in certain school areas, which hinders online data entry. Additionally, school operators and treasurers admitted that they still required intensive assistance, particularly during the early stages of implementation, due to insufficient digital literacy among some administrative staff. Several respondents also highlighted the lack of involvement from school committees in the financial planning and evaluation processes, which are considered vital for ensuring transparency.

Based on the findings of this study on the use of ARKAS in BOS fund management at the junior secondary level in Majalengka, several key areas were identified for further discussion: (i) the process of preparing BOS financial planning; (ii) the implementation of BOS financial management; (iii) the reporting of BOS financial activities, and (iv) the implementation of monitoring and evaluation.

### **BOS Financial Planning Process**

In preparing school budgets, every school is required to use the ARKAS 4 application provided by the Ministry of Education. Based on the reviewed documents, school principals have prepared the RKAS (School Activity and Budget Plan) in accordance with the components of BOS fund usage as stipulated in the BOS Technical Guidelines. Table 4.1 illustrates the alignment between the RKAS and BOS components, which include aspects such as new student admissions, library development, learning activities, and honorarium payments for non-civil servant (non-ASN) teachers.

In general, the RKAS format used by schools adheres to government-established standards, as the documents are generated directly through the ARKAS application. This ensures uniformity in the planning and reporting of BOS fund usage across all schools. However, several aspects require attention in the preparation of RKAS, particularly regarding transparency, accountability, and budget allocation proportions.

One critical aspect analyzed is the allocation of the budget for non-ASN teacher honorariums. According to the BOS guidelines, the use of funds for honorarium payments must not exceed 50% of the total Regular BOS allocation. At SMPN 1 Dawuan, this proportion remains within the permissible limit, but it still requires monitoring to ensure it does not exceed the allowed threshold. In SMPN 4 Maja, spending on consumption for school activities must also be controlled to remain reasonable. A study by Ningsih et al. (2020) noted that the allocation for non-ASN teacher honorariums often exceeds the 50% threshold. However, this study found that SMPN 1 Dawuan maintained compliance, allocating Rp 82,290,000 out of a total Rp 519,800,000 (approximately 15.8%). This indicates more disciplined financial planning compared to previous findings.

Additionally, research by Prasetyo & Wahyuni (2019) revealed that many schools struggle with prioritizing BOS expenditures, particularly in balancing academic and non-academic needs. This aligns with the findings in SMPN 4 Maja, where budget allocations for meeting consumption and other school activities require further scrutiny to ensure they do not reduce funds for essential education quality improvements.

The maintenance of school facilities and infrastructure is another important focus of the RKAS analysis. BOS guidelines permit only minor maintenance, not major renovations or new construction. Therefore, clear budget allocation is required to avoid violating regulatory limits.

Stakeholder involvement in the RKAS preparation process is also a crucial factor. Interviews with principals, treasurers, teachers, school operators, supervisors, and school committees revealed that the RKAS was prepared in a participatory manner. Principals led the budget planning process through initial meetings involving all stakeholders to ensure that school priorities were addressed. The treasurer was responsible for verifying budget proposals against the Regional Expenditure Standards (SBD), while school operators ensured that the data was accurately entered into the ARKAS application.

Research by Suryani et al. (2022) found that although schools generally comply with BOS guidelines,

weaknesses remain in stakeholder engagement, especially in the budgeting process. However, this study found that SMPN 1 Dawuan implemented a more participatory budgeting process, involving various parties including principals, treasurers, teachers, school committees, and supervisors. With the presence of planning meetings, proposal evaluations, and operator involvement in data entry, transparency in the budgeting process was better maintained.

Despite the general alignment of RKAS with BOS guidelines, several challenges were encountered during implementation, especially in selecting the appropriate account codes for certain types of expenditures. School operators struggled to categorize expenditures such as consumable goods versus long-term investments. There were also inconsistencies in the use of BOS funds for paying regular fees for external school activities, which posed difficulties in budget planning. Wicaksono & Susilo (2021) found that while ARKAS improved transparency in school budgeting, challenges remained in data entry accuracy and understanding of account codes. This is consistent with findings in SMPN 1 Dawuan and SMPN 4 Maja, where school operators faced difficulties in determining the correct codes, especially in differentiating between capital and operational expenditures.

Based on document reviews and interviews, it can be concluded that the RKAS was prepared in accordance with school needs and applicable regulations. Schools ensured that each proposed budget item had a clear justification and did not contradict the BOS guidelines. Additionally, the budget preparation process was conducted systematically and transparently, involving various stakeholders, thus reflecting the principles of accountability in BOS fund management.

Overall, the study shows that the RKAS preparation has followed the principles of efficiency, effectiveness, and transparency in the use of BOS funds, although several technical and administrative challenges remain. Compared to previous research findings, SMPN 1 Dawuan demonstrated better implementation in RKAS preparation, particularly in terms of transparency and compliance with budget allocation limits. However, several issues still need attention, such as refining spending priorities, ensuring accurate account code entry in ARKAS, and optimizing budget use for educational activities. This study reinforces the evidence that the implementation of ARKAS 4 has helped standardize school financial planning, but improvements in technical understanding, budget prioritization, and stakeholder involvement are still needed to ensure the effectiveness and accountability of BOS fund utilization.

### **Implementation of BOS Fund Management**

The management of BOS funds at the junior secondary school level in Majalengka Regency, particularly at SMPN 1 Dawuan and SMPN 4 Maja, shows that, administratively, budget realization has been in accordance with the previously prepared RKAS. Findings at SMPN 1 Dawuan indicate that the implementation of the budget aligns with the planned RKAS. For instance, teaching and extracurricular activities, including scouting training and the procurement of ICT equipment (computers, laptops, printers, scanners), have been carried out based on valid planning documents. No administrative discrepancies were found between the realization documents and the RKAS.

However, the school principal stated that coordination among stakeholders remains limited. The implementation of activities tends to be conducted in a sectoral manner, and the involvement of teachers and the school committee in evaluation and supervision processes is still minimal. Teachers receive only general information about the activities, without details on the budget. School operators are merely tasked with recording transactions and inputting data into ARKAS, without understanding the context of implementation.

A similar situation was found at SMPN 4 Maja. Although the planning and realization documents were also administratively aligned, implementation was generally carried out separately by each activity coordinator. The principal reported that there was no overarching coordination mechanism in the implementation of programs. Teachers and operators admitted to having limited information on the budget used, while the school committee only received final reports without being involved in any evaluative discussions or financial oversight.

These findings are in line with the regulations outlined in Permendikbudristek No. 63 of 2022 and No. 63 of 2023, which mandate that BOS fund management must be based on documented and accountable planning. The flexibility in budget implementation, through reallocation mechanisms as permitted in the technical guidelines, also allows schools to adapt to needs without violating regulations.

Nevertheless, the study also reveals challenges in stakeholder coordination and participation. Excessively segmented task distribution limits interaction among teachers, treasurers, operators, and the school committee. This leads to low transparency in budget execution, even though administrative procedures have been formally followed.

These results align with the findings of Wicaksono and Susilo (2021), who argued that the use of ARKAS in schools focuses more on administrative recording than on enhancing transparency and accountability in practical budget implementation. Many schools have simply shifted manual bookkeeping to digital systems without improving internal communication and oversight structures.

Furthermore, Suryani, Hidayat, and Kusuma (2022) found that stakeholder involvement in BOS fund management tends to be superficial, lacking active participation in evaluation and monitoring processes. This study reflects similar findings, where teachers and school committees only receive general information on fund usage, without access to detailed budget data or involvement in reviewing program outcomes.

According to public financial management theory, as noted by Mardiasmo (2018), good financial governance must fulfill the principles of transparency, accountability, effectiveness, efficiency, and participation. However, the findings of this study suggest that BOS fund management at the junior secondary level in Majalengka remains largely procedural and compliance-driven, while still lacking in transparency and participatory practices. This is echoed in the study by Ningsih, Pratama, and Suryanto (2020), which reported that financial information transparency in schools remains limited, often accessible only to the treasurer and the principal. Teachers and school committees, who have the potential to contribute to oversight, rarely receive sufficient information to be actively involved.

Although systems like SIPLAH and ARKAS have strengthened administrative accountability and helped prevent financial mismanagement, Prasetyo and Wahyuni (2019) argue that these systems have not yet addressed the deeper need for improved internal communication culture and broader school community engagement in budget oversight. Therefore, this study reinforces previous findings that digital system improvements alone are insufficient without a simultaneous transformation in collaborative work culture. Coordination and cross-role communication within schools remain a critical weakness that must be addressed to ensure that BOS fund management truly reflects the principles of good governance.

### **BOS Financial Reporting**

Findings from the study conducted at SMPN 1 Dawuan and SMPN 4 Maja indicate that the preparation and reporting of BOS funds have followed the administrative procedures outlined in the BOS Technical Guidelines. However, in practice, several challenges persist, particularly regarding data entry accuracy, the completeness of supporting documents, and public accessibility to financial information.

At SMPN 1 Dawuan, BOS reports include the BOS Budget Realization Report, the Recapitulation of Fund Utilization, Tax Reports, and supporting transaction documentation. The recording process is initially done manually, then compiled using Excel before being entered into the ARKAS application. The principal and treasurer perform internal verification before the reports are submitted to the Education Office. However, several issues were identified, including errors in account code input, delays in reporting due to data revisions, and incomplete supporting documents, such as receipts without signatures or official stamps from vendors. Although the school posts reports on the bulletin board as a transparency measure, the information presented is general and lacks specific details on fund utilization. Teachers and the school committee do not have full access to detailed and digital versions of the reports.

Similarly, at SMPN 4 Maja, BOS reporting procedures follow the quarterly and semester-based schedules. The operator and treasurer record transactions through ARKAS and submit the reports to the Education Office after verification. However, they face similar challenges, such as mismatches in account codes, system limitations in accommodating all types of transactions, and time-consuming revision processes. The school committee also noted limited access to financial information and recommended that schools utilize digital platforms such as websites or social media to publish BOS reports more transparently.

These findings are consistent with current regulations, including Permendikbudristek No. 63 of 2022 and No. 63 of 2023, which mandate digital reporting of BOS through ARKAS, and Permendagri No. 3 of 2023, which emphasizes the need for orderly, timely, and accountable reporting. According to Mardiasmo (2018), public financial management must fulfill the principles of accountability, transparency, efficiency, effectiveness, and participation. The results of this study indicate that the schools have fulfilled most aspects of accountability in BOS reporting. However, transparency and participation remain weak, especially regarding stakeholder engagement and the accessibility of financial information to the public.

These findings are supported by Wicaksono and Susilo (2021), who stated that although the ARKAS application facilitates digitalization of reporting, schools still struggle with expenditure classification and

account code accuracy, which often necessitates report revisions. This was also observed at SMPN 1 Dawuan and SMPN 4 Maja.

In addition, Suryani, Hidayat, and Kusuma (2022) found that BOS reports tend to be administrative in nature and still lack transparency to the wider public. School committees often only receive general summaries without detailed breakdowns—a pattern also found in observations of the two schools in this study. Ningsih, Pratama, and Suryanto (2020) also identified weaknesses in BOS reporting, particularly in accountability documentation, where transaction evidence is not always complete or valid, and record-keeping does not consistently align with government accounting standards. These findings are consistent with observations that several transactions at SMPN 1 Dawuan and SMPN 4 Maja were not supported by complete official documents, such as invoices or receipts with verified supplier credentials.

Prasetyo and Wahyuni (2019) emphasized the importance of using digital media as a tool for public transparency. The limited use of online platforms by schools, as revealed in this study, highlights the need for further support and mentoring to help schools reach broader audiences in communicating financial reports.

## **DISCUSSION**

The findings of this study indicate that the use of the School Activity and Budget Plan Application (ARKAS) in the management of School Operational Assistance (BOS) funds has had a significant impact on promoting more effective, efficient, and accountable financial governance practices in schools. ARKAS enables schools to systematically and promptly prepare activity and budget plans that comply with applicable regulations. Financial planning, implementation, reporting, and evaluation processes have become easier due to the system's integration with BOS technical guidelines and official account codes (Kurniawan, Fitria, & Wibowo, 2021; Pratiwi & Setiawan, 2023; Kemendikbudristek, 2022). This is consistent with the view of Aryani and Hamid (2021), who stated that application-based accounting information systems simplify administrative processes and accelerate work cycles.

Technically, ARKAS includes automatic validation features that prevent users from preparing budgets that do not comply with regulations. Its budget locking features help minimize manipulation or input errors (Widiastuti & Supardi, 2020; Sari, Nugroho, & Wulandari, 2020). Real-time notifications provided by the system increase schools' responsiveness in meeting reporting deadlines, while national data integration facilitates multi-level monitoring efficiently (Omodan & Tsotetsi, 2020; Hartono & Sugiarto, 2020). Layuk dan Sesa (2019) also emphasize that digitalized reporting ensures data consistency and integration, simplifying financial auditing by external oversight bodies.

In terms of accountability, the use of ARKAS marks a significant shift. BOS fund usage data is now more thoroughly documented and traceable through the activity log feature, which records all changes made by users (Pakasi, 2022). This enables auditors to assess financial activities in an objective and transparent manner (Amin & Handayani, 2022). However, public transparency remains suboptimal. Active participation by school committees in financial planning and evaluation remains limited. Susanti and Yuliani (2020) argue that access to information alone is insufficient without stakeholder involvement

in decision-making cycles. Rakhmawati (2018) further noted that social accountability can only be realized when communities are engaged from the planning stage.

School committees often lack a clear understanding of their roles and responsibilities in BOS governance. According to Nuriyawati et al., (2025) low financial literacy among the public is a major barrier to building social oversight over the use of public funds in education. Additionally, Wijayanti (2017) noted that the culture of participation in some schools is underdeveloped, weakening evaluation and supervisory processes.

Several implementation challenges were also identified. Poor internet infrastructure in some areas created technical obstacles for school operators to input data online (Yulianti & Fitria, 2022). As a result, they were forced to work outside regular hours—even late at night—to ensure stable connections. These findings are in line with those of Wahyuni, Haryanto, and Saputro (2021), who emphasized that technical competence and infrastructure readiness are prerequisites for successful digital transformation.

Aside from technical issues, cultural challenges were also evident. The traditional mindset that financial management is the sole responsibility of the school treasurer still persists. In fact, sound financial management requires the active participation of all school stakeholders, including principals, teachers, and school committees (Putri & Lestari, 2022). This collective approach is aligned with participatory management theory as described by Creswell (2014) and reinforced by Tjandra and Huda (2019), who argued that accountability only functions when built through systems that engage all educational actors.

Support from education authorities is a critical factor in enhancing the effectiveness of ARKAS implementation. Schools that receive regular technical assistance tend to produce neater, more accurate, and timely reports (Rusiana, 2022). Local governments also play a strategic role by ensuring that training is provided not only to operators but also to principals and treasurers, so that managerial understanding is evenly distributed (Gamage et al., 2019; Chandran, Sharma, & Desai, 2023).

Nugroho dan Putra (2021) emphasized that assessing school readiness for digital systems is essential before ARKAS implementation to prevent resistance and accelerate technology adoption. Wahyuningsih (2021) added that digital transformation in education requires more than just software; it must be accompanied by systemic and behavioral reform within organizations.

The implications of this research suggest that school financial digitalization policies through ARKAS must be accompanied by supporting strategies such as continuous training, infrastructure development, and strengthening public participation. Both central and regional governments must ensure the availability of adequate facilities and establish adaptive oversight mechanisms (Boarin & Martinez-Molina, 2022; Rybalchenko, 2024). according to Nesbit et al. (2016), digital monitoring systems must be designed with principles of transparency and long-term accountability.

Within the context of the national education system, ARKAS represents a milestone in school financial governance reform. However, its effectiveness is not determined solely by the software used, but also by the readiness of the people and systems that support it. Therefore, the government must view

ARKAS not merely as an administrative tool, but as a strategic instrument toward more transparent, effective, and participatory educational governance.

## **CONCLUSION AND SUGGESTION**

### **CONCLUSION**

Based on the findings of this study, it can be concluded that the use of the School Activity and Budget Plan Application (ARKAS) in managing School Operational Assistance (BOS) funds at the junior high school level in Majalengka has had a positive impact on the effectiveness, efficiency, and accountability of school financial governance. ARKAS has proven to simplify the processes of budget planning, transaction recording, realization reporting, and facilitate integrated online monitoring. This digital system supports more orderly financial management in compliance with the applicable BOS technical guidelines.

However, the success of ARKAS implementation still faces several challenges, including technical issues such as limited internet access and non-technical constraints such as low digital literacy among some school operators and the insufficient involvement of school committees in budget planning and oversight. Therefore, the implementation of ARKAS requires systemic support that focuses not only on the technological aspects but also on strengthening human resource capacity and fostering a collaborative and transparent work culture.

### **SUGGESTION**

To optimize the implementation of ARKAS in school financial management, several strategic measures are recommended. First, capacity building for school principals, treasurers, and operators must be continuously enhanced through training programs that address not only technical skills but also the principles of accountable financial management. Second, adequate technological infrastructure—particularly reliable internet connectivity—is essential, especially in areas with limited access. Third, local education offices should strengthen their supervisory and mentoring roles by conducting regular evaluations to ensure that ARKAS is used in accordance with established standards and objectives. Fourth, the active involvement of school committees and other stakeholders in financial planning and reporting must be increased to promote genuinely participatory transparency. Fifth, the government should develop a comprehensive policy framework that formally establishes ARKAS as a national school financial management system, ensuring its sustainability and reinforcing its institutionalization for the future.

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