

ABSTRAK

Penelitian ini bertujuan mendeskripsikan implementasi aplikasi Rencana Kegiatan dan Anggaran Sekolah (ARKAS) dalam pengelolaan Dana Bantuan Operasional Satuan Pendidikan (BOSP) pada 16 SMA Negeri terakreditasi A di Kabupaten Pesisir Selatan. Penelitian menggunakan pendekatan kualitatif deskriptif melalui wawancara, observasi, studi dokumentasi, dan pengisian instrumen oleh kepala sekolah serta bendahara BOSP. Temuan lapangan menunjukkan bahwa pada tahap perencanaan sebagian besar sekolah telah menyusun RKAS melalui ARKAS secara sistematis, meskipun beberapa masih melakukan penyesuaian administratif. Pada tahap pelaksanaan, transaksi umumnya dicatat langsung dalam sistem, namun terdapat variasi ketertiban akibat beban kerja pengelola. Pelaporan dilakukan melalui ARKAS dengan mekanisme pencatatan digital dan pengunggahan dokumen pendukung. Kendala yang muncul meliputi gangguan teknis aplikasi, keterbatasan sumber daya manusia, beban administrasi, serta guru yang merangkap bendahara. Sekolah merespons kendala tersebut melalui pembagian tugas, penguatan koordinasi internal, dan penataan alur kerja, sehingga pengelolaan keuangan tetap berjalan sesuai ketentuan. Simpulan penelitian menunjukkan bahwa implementasi ARKAS telah terlaksana pada seluruh tahapan pengelolaan Dana BOSP, meskipun efektivitasnya masih dipengaruhi oleh kapasitas teknis dan organisasi masing-masing satuan pendidikan.

Kata kunci : ARKAS, BOSP, implementasi, pengelolaan keuangan sekolah

ABSTRACT

This study aims to describe the implementation of the School Activity and Budget Planning Application (ARKAS) in managing the School Operational Assistance Fund (BOSP) at 16 A-accredited public senior high schools in Pesisir Selatan Regency. A descriptive qualitative approach was employed using interviews, observations, document analysis, and structured instruments completed by principals and treasurers. Field findings indicate that most schools prepared their budgets systematically through ARKAS, although several required administrative adjustments. During implementation, financial transactions were generally recorded directly in the system, with varying levels of orderliness due to workload constraints. Reporting was conducted digitally through ARKAS with supporting documents uploaded accordingly. Challenges included technical system issues, limited human resources, administrative burdens, and teachers serving dual roles as treasurers. Schools addressed these constraints through task redistribution, internal coordination, and workflow adjustments, enabling financial management processes to continue according to established procedures. The study concludes that ARKAS has been implemented across all stages of BOSP management, although its effectiveness remains dependent on each school's technical and organizational capacity.

Keywords : ARKAS, BOSP, implementation, school financial management