Optimizing the Transparency of Madrasah BOS Funds: The Strategic Role of the East Java Regional Office of the Ministry of Religious Affairs through the E-RKAM Application

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Article Info

ABSTRACT

BOS funds are a form of government work that aims to provide equitable education and reduce the burden of education costs for students, especially in madrasahs that often face challenges in managing funds. Limited resources and the need for accountability in the use of funds are important issues that need to be addressed. The e-RKAM application is expected to improve transparency and accountability in the management of BOS funds, thereby minimizing irregularities and increasing public trust in the use of education funds. This study aims to analyse the optimization of transparency in the management of School Operational Assistance Funds (BOS) in madrasah in East Java, focusing on the strategic role of the Regional Office of the Ministry of Religious Affairs of East Java Province through the e-RKAM application. The method used is a case study with a qualitative approach. The use of various data sources, such as participatory observation, document analysis and involving in-depth interviews with madrasah managers and related parties in the Regional Office of the Ministry of Religious Affairs of East Java. The results showed that the e-RKAM application functions as an effective tool in improving transparency and accountability in the management of BOS funds. With this system, fund management becomes more structured and monitored, thus minimizing irregularities and increasing public trust in the use of education funds. In addition, the study also identified challenges faced in implementing the application, including the need for training for madrasah managers and limited access to technology in some areas. The conclusion of this study emphasises the importance of continued support from the East Java regional office of the Ministry of Religious Affairs in developing the capacity of madrasahs to maximise the benefits of BOS funds and improve the quality of Islamic education in East Java.

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INTRODUCTION

As a country with a majority of Muslims, madrasas play an important role in Indonesia's education system, especially in the context of Islamic education, which is increasingly needed to face the challenges of globalization and modernization. As an educational institution that integrates religious and general knowledge, madrasah contributes to producing a generation that not only has academic knowledge, but strong moral and

spiritual values in order to compete in an increasingly complex and materialistic world (Aristiyanto, 2023). In recent years, madrasas have transformed into educational institutions that are equal to public schools in terms of curriculum and quality of graduates. This can be seen from the percentage increase in the number of graduates who are now able to adapt to compete with the demands of modern society in various fields ranging from entrepreneurship to science and technology that were previously considered less attention (Madjid, Qomariyah, Khalidi, & Deviana, 2023). All of these achievements are certainly inseparable from the madrasah which always tries to improve the pedagogical competence of teachers and the quality of teaching by relying on the madrasah principal's policy in providing training and workshops for teachers as a very important part (Sulis, Usmaidar, & Hidayani, 2023).

Improving the quality of madrasah education in every aspect cannot be separated from the important role of educational resources. In Law No. 20/2003 concerning the national education system, it is stated that educational resources are the support and support for the implementation of education in the form of energy, costs, facilities and infrastructure that exist or are held and used by families, communities, students and governments, both individually and in general. In another article it is also said in more detail that the procurement and use of educational resources is carried out by the government, the community, and the families of students and all steakholders (Sari & Afandi, 2023).

One type of education financing is financing issued by the government. The government has prioritized several programs in development, such as for the fields of education, health, rural infrastructure, and considerable budget assistance is the School Operational Assistance (BOS) program. School operational assistance (BOS) is an administrative program that helps school units pay for non-labor costs and provides important guidance on how to run the necessary training programs. In accordance with the regulation of the minister of education and culture, school operational assistance (BOS) is an administrative program that basically regulates the subsidization of working costs for essential education units as implementers of compulsory education programs. Therefore, it is clear that School Operational Assistance is assistance provided by public authorities to educational institutions to help them better run compulsory learning programs (Lestari & Waizul Qarni, 2023).

In the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 6 of 2021 concerning technical guidelines for the management of regular school operational assistance funds, article 2 states that the use of Regular BOS funds is based on the principles of flexibility, effectiveness, efficiency, accountability and transparency. Education financing is one of the instrumental input components that is very important in organizing school education.

According to Josef Papilaya, in the context of the education budget, it includes plans about the costs of the plans made and how much money to obtain to fund the plans. Budget planning itself is a management function that must exist at every level in an educational organization system. Planning is made as an effort to reduce uncertainty and utilize the limited resources available. Budget planning in the world of education is certainly very important to prepare how a learning process that will be used can be in accordance with the situation and conditions and emphasize the garus to achieve a goal in education (Papilaya, 2022).

According to Sujari, transparency is an openness that is closely related to the management of every activity where in educational institutions, financial management transparency is the presence of openness in managing the institution's funding, including openness in terms of sources and amounts of finance, details of their use, and clear responsibilities so that various interested parties can easily find out this information (Rahmanto, 2019). Financing information that can be known by all parties involved in the development of the institution is such as budgeting planning for school income and expenses RKAS (School Budget Work Plan) or if at the madrasah level is RKAM (Madrasah Budget Work Plan).

The implementation of the e-RKAM application system nationally is a private madrasah planning, budgeting and reporting system. This e-RKAM system is expected to improve the effectiveness and efficiency of expenditure through a performance-based planning and budgeting system in BOS-recipient private madrasahs under the auspices of the Ministry of Religious Affairs so that they can plan, budget, monitor the use of funds and report on the use of BOS funds more effectively, efficiently and accountably.

METHOD

This research uses a qualitative approach by examining in depth how the synergy between madrasah and the Ministry of Religious Affairs is formed in the context of internal quality assurance. The research method chosen is the case study method. The use of various data sources, such as participatory observation, document analysis, and artifacts are often used in case study model research. This method allows researchers to study the full complexity and distinctiveness of a case or series of cases, as well as the specific dynamics, interactions and contexts that affect the case. By combining data from multiple sources, the researcher will get a complex picture of the case being studied, allowing them to capture details that may be missed in other, more conventional research approaches (Moniaga, Fenny, Filya Hidayati, Widya Fhitri, Siti Handam Dewi, Ade Yuliana, Ni Luh Putu Nita Yulianti, Dias Andris Susanto, 2024).

The use of theory in case study research is intended to determine the path, context, and position of the research results. The form of data that can support the theory can be in the form of interview notes, and field observations, document observations. Interview notes are the results obtained from the interview process either in the form of in-depth interviews with one informant or with groups of people in a discussion. While field notes and artifacts are the result of field observations or observations. While document notes are the result of collecting various documents in the form of various forms of secondary data, such as report books, photo and video documentation. So that the conceptual and theoretical conclusions built through case study research can be more scientific in nature (Sulistiyo, 2023).

RESULTS

Implementation of E-RKAM in the transparency of Madrasah BOS fund management

The implementation of E-RKAM (Electronic Madrasah Activity and Budget Plan) is a strategic step in improving transparency in the management of School Operational Assistance (BOS) funds in madrasah (Muhtasar, Fahrurrozi, & Hakim, 2023). E-RKAM comes as a digital platform designed to assist madrasahs in planning, budgeting, and reporting the use of BOS funds more efficiently and transparently. Through this system, it is expected that all parties involved in the management of BOS funds can easily access relevant information, thus creating a more open and accountable management of funds (Khatimah, Damopolii, & Hasan, 2024). One of the main objectives of the implementation of E-RKAM is to increase accountability in the management of BOS funds. With an integrated system, every activity funded by BOS funds must be carefully planned and reported in detail. This allows relevant parties, such as education supervisors, parents and the community, to monitor the use of these funds. This high level of transparency is an important element in preventing budget misuse and ensuring that BOS funds are used in accordance with the stated objectives. With E-RKAM, madrasahs can better manage their BOS funds and provide confidence to the community that education funds are optimally utilized to support teaching and learning activities.

E-RKAM (Electronic Madrasah Activity and Budget Plan) also provides significant convenience in the reporting process. Previously, reporting on the use of School Operational Assistance (BOS) funds was often done manually, which was not only time-consuming but also prone to errors and potential data manipulation. By adopting the E-RKAM system, the reporting process becomes much more efficient, as reports can be generated automatically with a higher level of accuracy. In addition, the system allows madrasahs to store data digitally, which is a practical solution for long-term information management. This digital storage makes it easier to access the data needed for re-reporting, evaluation, and future analysis. This way, madrasahs can ensure that the management of BOS funds is conducted in a more modern, transparent manner and in accordance with the expected principles of accountability.

In addition, the implementation of E-RKAM (Electronic Madrasah Activity and Budget Plan) can also encourage community participation in monitoring the use of School Operational Assistance (BOS) funds. Through this platform, the community has direct access to information related to madrasah activity plans and budgets. This transparency provides an opportunity for the community to understand how BOS funds are managed and used, so that they can play an active role in overseeing every expenditure made. This participation is not only limited to supervision, but also allows the community to provide constructive input for the improvement of fund management. Thus, a better relationship is established between the madrasah and the surrounding community, which in turn will increase public trust in the management of education funds. This harmonious relationship also creates a positive synergy that supports the overall progress of education.

In terms of regulation, support from the government is crucial in the successful implementation of E-RKAM. The government needs to establish policies that support the use of this system in all madrasahs. In addition, there needs to be an evaluation and monitoring mechanism to assess the effectiveness of the use of E-RKAM in improving transparency in the management of BOS funds. The use of information technology in the management of BOS funds is also in line with the global trend towards the digitalization of education. Many countries have implemented similar systems to improve transparency and accountability in the

management of education budgets. Therefore, Indonesia needs to continue to innovate and adapt to technological developments to improve the quality of education. The successful implementation of E-RKAM depends not only on the technology itself, but also on the commitment of all relevant parties.

Education stakeholders, including teachers, madrasah heads, parents and local governments must work together to ensure that the system works well. In the long run, it is hoped that the implementation of E-RKAM can become a model for other education fund management in Indonesia. With a transparent and accountable system, public trust in educational institutions will increase. This will have a positive impact on the overall quality of education in Indonesia. In other words, the implementation of E-RKAM in the management of madrasah BOS funds is a step forward towards better transparency and accountability. With support from all parties and adequate training for madrasah managers, this system has great potential to improve the quality of education in Indonesia.

The Strategic Role of the East Java Regional Office of the Ministry of Religious Affairs

The Regional Office of the Ministry of Religious Affairs of East Java Province has a strategic role in supporting the implementation of E-RKAM (Electronic Madrasah Activity and Budget Plan) to increase transparency in the management of School Operational Assistance (BOS) funds in madrasah. E-RKAM is designed as a system that facilitates madrasahs in planning and reporting the use of BOS funds electronically. With this system, fund management is expected to become more accountable and transparent, thus supporting better education governance. One of the main roles of the East Java Regional Office of the Ministry of Religious Affairs is to act as a supervisor and facilitator in the implementation of E-RKAM. The regional office is responsible for providing technical guidance to madrasahs regarding the use of the system. Through structured training and socialization activities, madrasahs are expected to understand how E-RKAM works and implement it optimally. This is very important to ensure that all madrasahs are able to utilize information technology in the management of BOS funds. Transparency in the management of BOS funds is a crucial element to prevent budget misuse, so every activity funded by BOS funds must be recorded and reported in detail through E-RKAM. This system allows various related parties, including the community, to access information on the use of these funds. Thus, the community can play an active role in overseeing the use of BOS funds in madrasahs, creating a more open and accountable environment in the management of education funds.

E-RKAM also supports the principle of accountability by providing clear and structured reports. These reports can be used by the Regional Office of the Ministry of Religious Affairs and other parties to evaluate the performance of madrasahs in using BOS funds. With transparent reports, madrasahs will be more motivated to use the funds wisely and in accordance with the plans that have been prepared. In addition, the implementation of E-RKAM is expected to increase efficiency in the management of BOS funds. With an integrated system, the planning and reporting process becomes faster and easier. This will reduce the administrative burden for madrasahs so that they can focus more on improving the quality of education. This efficiency will also have a positive impact on the more optimal use of funds.

The Regional Office of the Ministry of Religious Affairs of East Java Province has an important role in establishing cooperation with various parties, including the Education Office and other related institutions. This cooperation is a key element in creating synergy in the management of School Operational Assistance (BOS) funds. Through good collaboration, the exchange of information on the use of funds can take place more efficiently and effectively, so that supervision of the management of these funds can be carried out more thoroughly. The E-RKAM (Electronic Madrasah Activity Plan and Budget) system provides benefits not only for madrasahs, but also for local governments. With accurate data on the use of BOS funds, local governments can formulate more targeted policies in supporting the education sector in their region. In addition, the implementation of this system is in line with the government's efforts to encourage digital transformation in education. This digitalization allows the management of funds to be more transparent and accountable, thus supporting the creation of better and modern education governance.

In the current era of information technology, the use of electronic systems is a step forward that must be taken by educational institutions. Therefore, the Regional Office of the Ministry of Religious Affairs of East Java needs to continue to encourage madrasahs to adapt to technological developments. Challenges in the implementation of E-RKAM remain, such as the lack of technical understanding among madrasah managers. Therefore, the Regional Office of the Ministry of Religious Affairs needs to periodically evaluate the implementation of E-RKAM and provide solutions to the obstacles faced by madrasahs. Overall, the strategic role of the East Java Regional Office of the Ministry of Religious Affairs in the implementation of E-RKAM is crucial in creating transparency and accountability in the management of madrasah BOS funds. With the right support, E-RKAM can be an effective tool to improve the quality of education in East Java and empower the community to monitor the use of the education budget.

Challenges to the impact of the role of the Regional Office of the Ministry of Religious Affairs of East Java on the Implementation of E-RKAM in the transparency of the management of Madrasah BOS funds

The challenges and impacts of the role of the East Java Regional Office of the Ministry of Religious Affairs (Kanwil Kemenag) in the implementation of E-RKAM (Electronic Madrasah Activity and Budget Plan) are very important to discuss, especially in the context of transparency in the management of Madrasah School Operational Assistance (BOS) funds. E-RKAM is a system designed to improve efficiency and transparency in the management of madrasah budgets, including the use of BOS funds.

One of the main challenges faced by the East Java Regional Office of the Ministry of Religious Affairs is the uneven information technology infrastructure in all madrasahs. Some madrasahs may not have adequate internet access or the necessary hardware to access E-RKAM. This may hinder the process of data entry and accurate reporting.

Another challenge is the limited number of human resources trained in the use of E-RKAM. Many educators and madrasah managers are not familiar with digital technology and require intensive training to use the system effectively. This lack of understanding can lead to errors in data entry and budget understanding.

Resistance to change is also a significant challenge. Some in the madrasah may be comfortable with the old way of managing the budget and reluctant to adapt to the new system. This requires a good change management approach so that all parties can accept and support the implementation of E-RKAM.

Behind the many challenges faced, of course, there are still solutions to overcome these challenges. For example, to overcome the lack of understanding, the Regional Office of the Ministry of Religious Affairs of East Java can conduct regular training for madrasah managers on the use of E-RKAM. Direct assistance is also needed to ensure that managers can use the system properly.

The regional office of the Ministry of Religious Affairs needs to work with local governments to improve technology infrastructure in madrasahs, especially in remote areas. Providing adequate internet access and computer equipment will greatly assist in the implementation of E-RKAM. Socializing the benefits of E-RKAM for the transparency and accountability of BOS fund management is very important. By providing a clear understanding, madrasah managers will be more open to this change. By overcoming these challenges through various solutions that have been discussed, the role of the East Java Regional Office of the Ministry of Religious Affairs in the implementation of E-RKAM can run more effectively. Transparency in the management of BOS funds for madrasahs will increase, which will have a positive impact on the quality of education in the East Java region.

CONCLUSION

The Strategic Role of the East Java Regional Office of the Ministry of Religious Affairs through the E-RKAM Application" emphasizes the importance of transparency in the management of the School Operational Assistance Fund (BOS) in madrasahs to increase accountability and public trust. The East Java Regional Office of the Ministry of Religious Affairs plays a strategic role in promoting transparency through the implementation of the E-RKAM (Realization of Madrasah Budget Activities) application, which facilitates madrasahs in reporting the use of BOS funds in real-time. Capacity building of human resources (HR) within madrasahs is also a focus, with training and socialization on the use of the application required so that all parties can make maximum use of this technology. The implementation of E-RKAM is expected to have positive impacts, such as an increase in the efficiency of financial reporting, a reduction in the potential for misuse of funds, and an increase in community participation in monitoring the use of funds. This article recommends that the Regional Office of the Ministry of Religious Affairs continue to evaluate and develop the E-RKAM application and provide greater support to madrasahs in terms of training and utilization of information technology. Overall, optimizing the transparency of BOS funds through the E-RKAM application is a strategic step that can improve accountability and public trust in madrasah management in East Java.

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