

School Operational Funds Accountability Through the School Activity and Budget Plan Application

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Abstract

This study aimed to analyze accountability in the management of School Operational Assistance Fund (BOSP) through the School Activity and Budget Plan Application (ARKAS) at St. Antonius 02 Elementary School in Semarang City. Using a qualitative single-case study design, purposive sampling was applied to select nine informants, including the principal, treasurer, asset officer, teachers, and school committee members. Data were collected through interviews, observation, and documentation to explore accountability practices in school financial management. The analysis focused on five accountability indicators: leadership responsibility, planning, control, accountability, and evaluation. The findings indicate that leadership responsibility was reflected in compliance with BOSP regulations and direct verification by the principal. Planning was conducted collaboratively through stakeholder deliberation based on actual school needs. Control was implemented through continuous supervision, transaction verification, and immediate clarification of inconsistencies. Accountability was demonstrated through systematic reporting, complete supporting documentation, and internal revision procedures before submission to the education office. Evaluation was carried out periodically through reflective review and corrective follow-up to improve subsequent budget implementation. These findings imply that accountability in BOSP management is strengthened when ARKAS is supported by disciplined internal control, active stakeholder participation, and systematic administrative practices. Overall, ARKAS contributed to more transparent, traceable, and accountable school financial governance, while providing practical implications for improving budget planning, supervision, reporting, and continuous evaluation in elementary school financial management.

Keywords

Education Financial Oversight, Education Fund Management, Fund Management Evaluation, School Budget Planning, School Financial Accountability.



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INTRODUCTION

Developments in educational governance require school financial management to become increasingly accountable, because accountability in public finance is closely related to integrity, internal control, and leadership that supports sound accountability practices (Alam et al., 2019). In the education sector, accountable school financial management has been shown to be essential in supporting the quality of institutional governance (Gusnardi et al., 2021). Along with digital transformation, the Indonesian government has also developed technology-based applications such as the School Activity and Budget Plan Application (ARKAS) to strengthen accountability in the management of School Operational Assistance Funds (BOSP) (Sahdan, 2023). However, an academic concern remains that the use of technology does not automatically produce accountability unless it is supported by an adequate accounting information system, strong internal control, and sound school financial management capacity (Garcer & Mestry, 2025; Widati et al., 2024).

Previous studies have shown that school funding management requires appropriate strategies so that budgets can truly support educational quality (Aziziyah & Ahmad, 2024). Other research on educational resource management also confirms that accountability is one of the main foundations of effective school financial management (Ridha et al., 2026). Meanwhile, studies on school management information systems indicate that digitalization can facilitate reporting and administration, although manual systems still have weaknesses such as inefficiency and the risk of data loss (Nikmah & Violinda, 2025). In the context of ARKAS, research in primary schools shows that the application simplifies budget administration, but it is still constrained by limited technological competence, supporting facilities, and the need for continuous human resource capacity building (Suryaman & Sutinah, 2025). This means that previous studies have largely focused on the technical functions of the application and administrative convenience, but have not yet explained in depth how ARKAS contributes to the overall accountability of BOSP management.

Conceptually, accountability in school financial management is a process that demands clear, measurable, and verifiable responsibility through leadership, planning, supervision, accountability, and evaluation. In adaptive educational governance, leadership is required to ensure that budget decisions are aligned with objectives, while financial management must also be supported by adequate participation and control so that responsibility is not merely administrative in nature (Syifaurrehman et al., 2025). Participatory leadership also strengthens the school's effectiveness in implementing programs responsibly, while digital governance through management information

systems helps improve efficiency and data integration, even though human resource readiness remains a major challenge (Azizah et al., 2023; Arinda et al., 2026). Therefore, school accountability cannot be understood only as administrative compliance, but as an integrated system that includes the ability to lead, plan, supervise, report, and evaluate budget implementation consistently.

In practice, there is still a gap between regulatory ideals and the reality of BOSP management in schools. Preliminary findings show that ARKAS implementation still faces several problems, such as mismatches between budget planning and realization, errors in selecting spending accounts, and delays in preparing accountability reports. This indicates that although ARKAS was designed as an integrated system to support accountability, its implementation has not yet fully ensured optimal fund management. At the school level, financial management also requires leadership that can direct, supervise, and evaluate budget implementation systematically (Muzdalifa et al., 2025). In addition, data-based planning and continuous evaluation are key to ensuring that fund management can truly be accounted for at every stage (Lutfiartha et al., 2026; Jannah et al., 2026). Therefore, the urgency of this study lies in the need to explain how BOSP accountability can be realized through the use of ARKAS in real school practice.

Based on this background, the position and novelty of this study lie in its effort to integrate the analysis of BOSP accountability through ARKAS implementation in a more comprehensive way. Unlike previous studies that tend to focus partially on technical aspects of the application or reporting, this study specifically examines accountability through five main indicators: leadership responsibility, planning, supervision, accountability, and evaluation. In this way, the study seeks to fill a research gap that has not yet adequately addressed accountability as a complete process in the context of ARKAS use. Theoretically, this study enriches the literature on educational management, especially in relation to accountable digital-based school financial governance. Practically, it is expected to provide input for principals, treasurers, and policymakers to optimize ARKAS so that BOSP management becomes more responsible, measurable, and aligned with educational objectives (Suryaman & Sutinah, 2025; Syifaurrehman et al., 2025).

METHOD

This research uses a qualitative approach with a single case study design. The single case study design was chosen because this research focuses on a single educational unit, namely St. Antonius 02 Elementary School, Semarang City, thus allowing researchers to examine in-depth and

contextually the implementation of accountability in the management of the Educational Unit Operational Assistance Fund (BOSP) through the use of the School Activity and Budget Plan Application (ARKAS). This approach is used to gain a complete understanding of the process, actors, documents, and practices of fund management in a real-life school context (Creswell, 2013).

The research was conducted at St. Antonius 02 Elementary School, Semarang City, a private elementary school located in Banyumanik District, Semarang City, Central Java Province. Based on the school profile, this school has 459 students, supported by 19 teachers, and has an A accreditation status. This school was chosen because it has characteristics relevant to the research focus, namely managing a relatively large amount of BOSP Funds, using ARKAS as the main system for school financial management, and having high accountability demands as a leading private school. The research was conducted from January to May 2025.

The research participants were those directly involved in the management of the BOSP Fund and the use of ARKAS in schools. The number of informants in this study was 9 people, consisting of 1 principal, 1 BOSP Fund treasurer, 1 asset officer, 4 teachers, and 2 school committee members. The selection of these informants was based on their involvement in the planning, implementation, control, accountability, and evaluation of BOSP Fund management, thus they were expected to be able to provide relevant and in-depth data in accordance with the research focus.

The sampling technique used was purposive sampling. This technique was chosen because informants were intentionally selected based on their direct involvement in BOSP Fund management and ARKAS use in schools. Therefore, the selected informants possess the experience, knowledge, and competencies appropriate to the research data requirements, enabling them to provide in-depth information related to the research focus.

Data collection was conducted through interviews, observation, and documentation. These three techniques were used in an integrated manner to obtain comprehensive data on the implementation of BOSP Fund management accountability through ARKAS. Semi-structured interviews were conducted with all research informants to gather in-depth information regarding the implementation of accountability in the management of BOSP Funds. Each interview session was conducted face-to-face, lasting approximately 45–60 minutes, and was recorded with the informant's consent to ensure data accuracy. The outline of the accountability-focused interview is presented in Table 1 below.

Table 1. Accountability Focus Interview Grid

No	Sub Focus	Indicator	Informant
1.	Leadership responsibilities	Compliance with Educational Unit Operational Assistance regulations	Principal, Treasurer of Operational Assistance for Educational Units
2.	Planning	Preparation of School Activity Plans and Budgets	Principal, Teacher, School Committee Treasurer, Operational Assistance for Educational Units
3.	Control	Control over the treasurer of Educational Unit Operational Assistance	Principal, Asset Officer, Teachers, School Committee
4.	Accountability	Reporting to the department	Treasurer of Operational Assistance for Educational Units, Principal
5.	Evaluation	Follow-up on non-conformities	Principal, Treasurer of Educational Unit Operational Assistance, Teachers, School Committee

Source: (Azizah et al., 2023; Jannah et al., 2026; Muzdalifa et al., 2025)

Direct observations were made of BOSP Fund management activities through ARKAS, particularly the administration process, transaction recording, budget realization, and internal control mechanisms. Observations were conducted two to three times over the course of a month to provide researchers with a comprehensive picture of actual practices in the field.

Documentation was used to strengthen and verify data from interviews and observations. The documents analyzed included the RKAS (Work Plan and Budget Plan), ARKAS (Schedule of Accountability for the BOSP Fund), general cash books, subsidiary ledgers, transaction receipts, BOSP Fund distribution data, educational report cards, and other school archives relevant to the research focus.

The data analysis in this study used the Miles et al. (2014) interactive model, which includes three stages: data reduction, data presentation, and conclusion drawing/verification. The analysis process began when data was first collected in the field and continued until data saturation was reached. In the data reduction stage, researchers selected, organized, and coded all data from interviews, observations, and documentation based on five accountability indicators: leadership responsibility, planning, control, accountability, and evaluation. Data related to leadership responsibility were coded to identify how the principal carried out the leadership function in ensuring the management of BOSP Funds in accordance with regulations. Data on planning were coded to analyze the RKAS preparation process, the involvement of related parties, and the suitability of the program to the school's needs. Data on control were coded to examine the form of

control and supervision over the use of funds, including internal control mechanisms for the treasurer and budget implementation. Accountability data were coded to examine the suitability of reports on fund use, the completeness of supporting documents, and the accuracy of reporting to related parties. Meanwhile, evaluation data were coded to identify follow-up to obstacles, discrepancies, and improvement efforts in the management of BOSP Funds through ARKAS.

After the coding process is complete, the data is presented in the form of a thematic narrative so that the relationships between accountability indicators can be fully understood. The final stage involves drawing conclusions and continuously verifying them by comparing the results of interviews, observations, and documentation to ensure that the research findings are consistent, valid, and scientifically accountable.

Data validity was maintained through source triangulation, technical triangulation, and member checking. Source triangulation was conducted by comparing data from the principal, treasurer, asset officer, teachers, and school committee. Technical triangulation was conducted by comparing the results of interviews, observations, and documentation. Furthermore, member checking was conducted by requesting confirmation from informants regarding the preliminary findings to ensure the researcher's interpretation aligns with actual conditions in the field.

FINDINGS AND DISCUSSION

Findings

The findings of this study demonstrate that school operational funds accountability through the School Activity and Budget Plan Application was implemented through structured leadership, participatory planning, systematic control, accountable reporting, and continuous evaluation. These findings further indicate the involvement of various school stakeholders, including the principal, treasurer, teachers, and school committee, in supporting transparent and regulation-based financial management. To provide a clearer overview of the research findings, Table 2 summarizes the sub-focuses, indicators, and main findings identified during the study.

Table 2. Summary of Findings on School Operational Funds Accountability Through the School Activity and Budget Plan Application

No	Sub Focus	Indicator	Main Finding
1	Leadership Responsibilities	Compliance with BOSP regulations	with School leadership is exercised through strict compliance with technical guidelines, verification of the School Activity and Budget Plan, and close monitoring of budget realization by

No	Sub Focus	Indicator	Main Finding
			the principal.
2	Planning	Preparation of School Activity Budget Plan	the Planning is conducted collaboratively through deliberation and involving the principal, treasurer, teachers, and school committee based on the school's actual needs.
3	Control	Control over BOSP fund management	Control is implemented through direct supervision, periodic reporting, transaction evidence, and clarification procedures when inconsistencies arise.
4	Accountability	Reporting to education office	the Accountability is demonstrated through tiered reporting, complete documentation, and internal revision before reports are submitted to the authorities.
5	Evaluation	Follow-up on non-conformities	Evaluation is carried out periodically through joint reflection and corrective follow-up on implementation findings and changes.

Leadership Responsibilities

The empirical data indicate that the leadership's responsibility in managing the Operational Assistance Fund for Educational Units at St. Antonius 02 Elementary School, Semarang City, is demonstrated through strict adherence to technical guidelines, careful preparation of the budget, direct verification prior to approval, and continuous supervision of fund realization. The principal emphasized that all expenditures must strictly align with the government-determined financing components, and the governance is systematically executed through the School Activity Plan and Budget Application to ensure regulatory compliance. In describing this formal role, the principal stated,

"I am the primary person in charge. My role spans from planning to implementation and reporting. I verify the School Activity Plan and Budget before they are approved, regularly monitor budget implementation, and ensure all transactions are properly documented."

This directive was reinforced by the treasurer, who detailed that their duties encompass comprehensive financial administration, from the initial disbursement down to the final reporting stages. The treasurer stated,

"I am responsible for accurately recording all income and expenditures in accordance with the School Activity Plan and Budget. Furthermore, I ensure that every transaction has valid proof, such as a receipt or purchase invoice. I also input all transactions into the School Activity Plan and Budget application and prepare periodic budget realization reports."

These findings reveal that regulatory compliance does not merely sit at the policy level but is actively translated into orderly recording, archiving, and reporting practices. During the observation phase, researchers focused on how transaction administration competencies and budget realization

were executed via the digital system, while documentation data was compiled from activity archives, accountability reports, and interview transcripts. Consequently, the testimonies from both the principal and treasurer are mutually reinforcing, illustrating a structured and highly traceable work pattern. This confirms that leadership responsibility is operational and control-based rather than symbolic. The principal serves as the primary controller, guaranteeing alignment across planning, implementation, and reporting, which embodies the core principle of logical, clear, and auditable public resource management.

Planning

Field data reveal that the initial stage of managing the Educational Unit Operational Assistance Fund at St. Antonius 02 Elementary School is executed collaboratively. The process actively accommodates the institution's actual requirements, which are subsequently formalized into the digital system. The principal highlighted that budgeting is never a unilateral decision; instead, it is driven by a dedicated team that gathers the principal, treasurer, teacher representatives, and the school committee. The principal stated,

"The process of preparing the School Activity Plan and Budget is carried out jointly after the final, the School Activity Plan and Budget are discussed with the committee to obtain approval before being implemented."

This confirms that the financial roadmap undergoes deliberation and needs identification before it is officially rolled out. The treasurer corroborated this workflow by outlining the technical responsibilities required to manage the administration, maintain evidence, and report realization.

The treasurer stated,

"My main task is to manage the financial administration of these funds, from disbursement, recording, storing transaction evidence, to reporting."

The treasurer also verified that every approved transaction is digitally logged, cementing the fact that the budget document is an active operational guide rather than a static administrative requirement.

Teacher involvement is another critical element in this phase. One informant noted that educators use council meetings to voice their specific instructional needs for the upcoming academic year. These inputs are then processed by the management team based on priority scales and financial capacity. The teacher explained,

"Yes, teachers are involved in the development of the School Activity Plan and Budget, usually through teacher council meetings. During these meetings, we are asked to submit our learning needs for the

coming year. These proposals are then summarized by the Education Unit Operational Assistance team and incorporated into the School Activity Plan and Budget according to priorities and budgetary capacity. So, even though not all proposals can be implemented immediately, at least we are given the opportunity to convey our needs."

This illustrates that educators are positioned as active contributors to budget prioritization. Similarly, the school committee is engaged early in the process rather than solely at the end. Committee members review the proposed activities and offer strategic considerations. One committee member emphasized,

"Yes, the committee is usually involved in discussing the School Activity Plan and Budget before it's approved. The school presents the planned activities and budget for the year. We are given the opportunity to offer suggestions and considerations, particularly regarding the school's priority needs."

Triangulation across these sources principal, treasurer, teachers, and committee presents a consistent pattern: the budget is built upon real needs, debated collectively, and securely recorded in the application. Supported by activity archives and observation sheets, the planning process at this school is proven to be a highly participatory and well-documented endeavor.

Control

Observation and interview results demonstrate that the oversight mechanism at the school relies heavily on direct leadership involvement, particularly during the verification, monitoring, and corrective phases. The principal asserted,

"As the principal, I am primarily responsible. My role begins with planning, implementation, and reporting. I verify the School Activity Plan and Budget before they are approved, regularly monitor budget implementation, and ensure all transactions are properly documented. Furthermore, I regularly coordinate with the treasurer to verify the alignment between planning and implementation. If anything is inconsistent, I immediately request clarification and correction."

This hands-on approach is acknowledged by the treasurer, who routinely submits financial updates for review. The treasurer stated,

"I regularly report the financial situation to the principal, both verbally and in writing. I usually submit a budget realization report every month for review. If there are any significant expenses, I also report them directly so they are aware of and approved."

This indicates that financial operators function under multi-layered scrutiny, ensuring every disbursement is traceable. From the teaching staff's perspective, this control is felt through strict demands for administrative evidence whenever operational funds are utilized. A teacher explained,

"If a teacher is responsible for an activity that uses school operational funds, they are usually asked to prepare an activity report as a form of accountability. This report usually contains a description of the activities carried out, the results of the activities, and documentation of the activities as proof that the activities were actually carried out. Furthermore, if funds are used in the activity, the teacher must also attach proof of transactions or details of the funds' use, which are then submitted to the treasurer and principal as part of the school's financial accountability report."

These findings establish that financial control does not exist in isolation but is supported by a grassroots accountability system from the actual implementers. The school committee further bolsters this oversight during joint evaluation meetings. The committee reviews presentations and queries any ambiguities stating,

"Any discrepancies or unclear matters are usually administrative in nature and can be explained by the school. We have not found any indication of misuse of funds."

Any arising issues are resolved through joint deliberation. The triangulation of these qualitative data points, backed by field notes and archive reviews, confirms a robust control environment where routine reviews, required transaction proofs, and immediate clarifications are the standard norms.

Accountability

Empirical data point out that accountability at the institutional level operates through a systematic, multi-tiered reporting structure that adheres strictly to official procedures. The principal detailed that whenever irregularities are detected in the draft reports, the document is paused for internal review rather than being hastily submitted. The principal stated:

"If any discrepancies are found, we immediately conduct an internal evaluation. We usually summon the treasurer for clarification. If the error is administrative, corrections or revisions are made immediately in the School Activity Plan and Budget Application. However, if it involves misuse, adjustments are made according to regulations, and refunds, if necessary. Our principle is to resolve the matter transparently and according to procedure."

This operational reality highlights that accountability is treated as a continuous corrective filter, guaranteeing that data sent to the education office is flawlessly accurate. The principal actively serves as the ultimate gatekeeper of report validity.

From an administrative standpoint, the treasurer executes this reporting systematically. Detailed transaction logs and valid evidence are prepped continuously to ensure absolute readiness for unannounced audits. Regarding error handling, the treasurer stated:

"If an error occurs, I immediately make corrections in the School Activity Plan and Budget Application according to the applicable revision procedures. I usually also coordinate with the principal to ensure

the corrections are appropriate. If an error has already been reported, corrections will be made in the next report according to the department's instructions."

This quote confirms that the accountability duty extends far beyond mere document submission; it includes proactive rectification of identified discrepancies. The treasurer's technical diligence ensures that external reporting remains traceable and compliant.

Source triangulation reinforces these findings. The principal emphasized the verification and control functions, while the treasurer explained the technical implementation of reporting and corrections. Both support each other and demonstrate that accountability to the education office is implemented through structured collaboration between leaders and financial managers. This data is further supported by research documentation, which demonstrates the existence of interview guides, observation sheets, and archived accountability reports, demonstrating that data collection was sourced not only from oral narratives but also from school administrative documents.

Evaluation

Research findings indicate that evaluation of the management of the Educational Unit Operational Assistance Fund at St. Antonius 02 Elementary School, Semarang City, is conducted periodically through joint reflection on activity implementation and budget utilization. The principal emphasized that evaluation is not only conducted when errors occur, but also as an effort to assess the overall alignment between plans and implementation. The principal stated:

"We usually conduct evaluations after an activity has been implemented or at the end of a specific period. From there, we determine whether the activity is on track. Any shortcomings are used as input for improvement in the next plan, ensuring it's more accurate."

This quote demonstrates that evaluation is understood as an ongoing, reflective process, not simply a corrective action when errors occur. The principal positions evaluation as a basis for improving the quality of program planning and implementation in the following period.

From the teacher's perspective, evaluation was evident in the practice of adjusting activities, which were discussed again through meeting forums. The teacher explained that although activities generally proceeded according to plan, changing conditions on the ground still allowed for adjustments. The teacher stated:

"As far as I've seen, activities outlined in the School Activity Plan and Budget are generally implemented as planned. However, adjustments are sometimes made due to specific circumstances, such as schedule changes or other urgent needs. If there are changes, they are usually discussed again in a meeting."

Meanwhile, the school committee believes that evaluation is also reflected in the school's openness in submitting reports and receiving feedback. The committee stated:

"In general, the school's accountability has been quite good and systematic. Reports are submitted regularly and explained in official forums. We see that the school strives to manage funds according to regulations and is quite transparent in providing information."

Source triangulation is evident as the principal, treasurer, teachers, and committee all described a similar pattern: discrepancies were addressed through internal evaluation, clarification, system revision, and deliberation. This data is further supported by documentation and research procedures, which utilized interviews, observation, documentation, and source triangulation to ensure the validity of the findings.

Discussion

In the context of leadership responsibilities, the results of this study align with Nugroho et al. (2022), reflecting principal accountability through transparent management and school committee partnerships. The principal's active involvement in using the School Activity Plan and Budget Application optimizes fund management. The impact here is significant: the application systematically functions as a strict control mechanism that streamlines transactions, clarifies accountability flows, and significantly facilitates audits (Suwarno & Musafik, 2022; Yulyanti et al., 2022). Furthermore, aligning with Harahap et al. (2023) and Wijaya et al. (2024), regulatory compliance and routine monitoring form the main foundation of management. Practically, the impact highlights that compliance is firmly rooted when the principal acts as a direct supervisor, creating a strong culture of financial integrity. This paradigm is especially vital in primary education, where recent studies emphasize that strengthening school management and foundational governance is crucial for building a dignified and high-quality educational unit (Fauyan et al., 2021).

Building upon this foundation of strong leadership, the subsequent phase of planning at St. Antonius 02 was highly participatory, integrating actual school needs into the application. This aligns with Rosa and Martiningsih (2025), who position planning as a strategic guide requiring stakeholder involvement. The real impact of this approach is the elimination of budgeting silos, ensuring funds directly support necessary educational programs. Meeting the principles of quality planning, this digital integration further strengthens transparency (Wahyuni et al., 2025). As noted by Mubarok et al. (2025) and Rizka et al. (2025), the application acts as a transformative monitoring tool, despite requiring infrastructure support. The operational impact is a significant reduction in

administrative bottlenecks, allowing staff to focus on strategic development. Finally, involving teachers improves program effectiveness and aligns planning with realization (Hayati, 2025; Pawaka & Herlinawati, 2025). Ultimately, the impact of involving teachers directly bridges the gap between financial planning and pedagogical execution. Furthermore, literature specifically focusing on elementary education contexts supports that implementing Total Quality Management requires the active involvement of all educational elements, including teachers, to align planning with actual learning quality (Hanik et al., 2022).

To ensure that these participatory plans are executed correctly, active supervision is crucial. Consequently, the control function serves as a dynamic internal oversight mechanism. Stakeholder involvement and disciplined oversight build fundamental transparency. The direct impact of the principal providing clarifications is that supervision functions simultaneously as a preventive and corrective shield, drastically minimizing mismanagement risks (Andrawati & A'yunina, 2025; Satriawan et al., 2025). Moreover, the committee's oversight function maintains credibility, while transparent planning and accountability positively affect performance (Fazriyati, 2025; Lukas et al., 2024; Rosa & Martiningsih, 2025). The broader impact of this combined oversight is the creation of a robust system of checks and balances, fostering sustained public trust and safeguarding the school's reputation.

This robust oversight naturally paves the way for strict reporting protocols, where accountability involves traceable public fund use through physical and digital reporting. This aligns with Yulyanti et al. (2022) and Ningsi (2024), demonstrating that effective application usage strengthens transparency and data analysis. Furthermore, integrated reporting to authorities is a crucial component of institutional accountability. The immediate impact of these integrated practices is an unprecedented clarity in the accountability flow, while the systemic impact is the fortification of institutional credibility, ensuring all stakeholders that public funds are managed verifiably (Nikmatussiana et al., 2024; Wachyudin et al., 2025). In the specific landscape of primary education, strengthening institutional management through transparent practices has also been shown to significantly elevate the trust and interest of parents and the surrounding community (Fauyan et al., 2021).

Finally, to complete this management cycle and sustain institutional credibility, evaluation serves as a corrective mechanism rather than a final assessment, which strengthens transparency and public trust (Pawaka & Herlinawati, 2025). Digital internal controls and regular audits positively

impact accountability, although adjustments in planning still require improvement (Batubara et al., 2025; Wachyudin et al., 2025; Yulyanti et al., 2022). Practically, the impact of this reflective pattern prevents minor administrative errors from escalating into systemic audit findings. The overarching impact is the promotion of a highly adaptable financial governance system.

Theoretically, these findings conceptualize accountability as an integrated cyclical system. This significantly impacts and strengthens the theory of good governance in education, filling gaps in previous fragmented studies and highlighting the crucial role of digital traceability. Practically, active leadership, orderly administration, and committee involvement are essential. However, future research is recommended to expand beyond this qualitative single-case study to further explore the effectiveness of digital systems using mixed methods.

CONCLUSION

This study shows that accountability in the management of School Operational Assistance Funds (BOSP) through ARKAS at St. Antonius 02 Elementary School is realized through an integrated process involving leadership responsibility, planning, control, accountability, and evaluation. The principal plays a central role in ensuring regulatory compliance, while budget planning is carried out collaboratively based on the school's actual needs. Control is implemented through verification, monitoring, and corrective actions, whereas accountability is reflected in systematic and documented reporting. Evaluation is conducted periodically to follow up on obstacles and improve future implementation. These findings confirm that accountability is achieved more effectively when ARKAS is used as an integrated digital system supported by stakeholder participation.

Theoretically, this study contributes to the literature on educational management by positioning accountability as an integrated governance cycle rather than a purely administrative obligation. The findings strengthen the understanding that school financial accountability depends on the interconnection of leadership, planning, control, reporting, and evaluation within a digital system. In this sense, the study enriches the discourse on educational financial governance and demonstrates that ARKAS can function not only as a budgeting application, but also as a mechanism for strengthening accountability and good governance in schools.

Practically, the findings indicate that schools can improve BOSP accountability by strengthening the principal's role in verification and monitoring, ensuring that treasurers maintain

accurate records and complete supporting documents, and involving teachers and school committees consistently in planning, control, and evaluation. ARKAS becomes more effective when supported by disciplined internal control, orderly documentation, and collaborative communication among stakeholders. Future research is recommended to examine similar practices in multiple schools with different characteristics and, if possible, to use a mixed-methods approach in order to obtain broader and more comprehensive insights into digital-based financial accountability.

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