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The Effectiveness of School Budget Management (RKAS) in Improving the Quality of Primary Education in Barru Regency, Indonesia

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ABSTRACT

The management of the School Activity and Budget Plan (Rencana Kegiatan dan Anggaran Sekolah/RKAS) is a strategic instrument for improving educational quality through school financial planning, budget allocation, implementation, supervision, and accountability. The effectiveness of RKAS management is determined not only by administrative compliance but also by the extent to which budget allocations correspond to learning needs and improvements in educational service quality. This study aims to analyze the effectiveness of RKAS management in supporting the improvement of primary education quality in Barru Regency, focusing on SDN 1 Barru and SDN 32 Barru. This research employs a descriptive qualitative approach using a literature review and secondary document analysis. Data are analyzed through several stages, including literature collection, thematic identification and categorization, data presentation, and conclusion drawing. The findings indicate that the effectiveness of RKAS management is conceptually influenced by needs-based planning, school community participation, accurate budget implementation, managerial competence, transparency, accountability, and budget evaluation. RKAS management has the potential to improve educational quality when financial resources are prioritized for learning needs, teacher competency development, the provision of educational facilities and infrastructure, and the improvement of student services. This study emphasizes the importance of strengthening data-driven planning, participatory supervision, and budget benefit evaluation to ensure that school financial management contributes meaningfully to educational quality improvement. The findings represent a synthesis of existing literature and have not yet been validated through direct empirical measurements at the schools examined.

Keywords: Management Effectiveness; School Activity and Budget Plan; Educational Quality; School Financial Management; Primary Education.

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A. INTRODUCTION

Education is a fundamental instrument for developing human resources, improving social welfare, and supporting sustainable national development. The quality of education depends not only on curriculum implementation and teacher competence but also on the availability and effective management of financial resources. School budget management plays an important role in ensuring that educational resources are allocated according to institutional priorities and students' learning needs. The management of school finances involves a series of interconnected activities, including planning, budgeting, implementation, monitoring, evaluation, and financial accountability. Within this framework, the School Activity and Budget Plan (Rencana Kegiatan dan Anggaran Sekolah/RKAS) serves as an important instrument for translating educational priorities into operational programs and financial allocations. Effective budget management requires schools to establish clear priorities and ensure that financial resources support the achievement of educational objectives. The Organisation for Economic Co-operation and Development (OECD, 2017) emphasizes that school funding policies should connect resource allocation with educational objectives and learning outcomes. Therefore, evaluating the effectiveness of RKAS management is essential for understanding how school financial resources can contribute to improving the quality of primary education.

At the global level, educational financing has become an important concern in efforts to improve learning quality, educational equity, and institutional performance. Many education systems face challenges in ensuring that available financial resources are distributed efficiently and utilized to address the actual needs of schools. Increasing educational expenditure alone does not automatically guarantee better learning outcomes because the effectiveness of spending depends on how resources are allocated and implemented. The World Bank (2018) highlights that poor management and governance, insufficient teacher capacity, and the ineffective use of educational inputs can undermine the quality of schooling. Similarly, the United Nations Educational, Scientific and Cultural Organization (UNESCO, 2017) emphasizes the importance of accountability mechanisms involving governments, schools, teachers, parents, and communities in achieving inclusive and equitable education. School financial management must therefore be connected to measurable educational priorities rather than focusing exclusively on administrative compliance. The OECD (2017) also emphasizes the importance of evaluating school funding to

ensure that resources are used effectively and equitably. These global perspectives demonstrate that effective school budget management requires a combination of strategic planning, institutional capacity, transparency, accountability, and a clear orientation toward improving student learning.

In Indonesia, the management of educational financing is an important component of national efforts to improve the quality and equitable distribution of education services. Law No. 20 of 2003 concerning the National Education System establishes the legal foundation for organizing education and financing educational services in accordance with national objectives (Republic of Indonesia, 2003). Furthermore, Government Regulation No. 57 of 2021 concerning National Education Standards, as amended by Government Regulation No. 4 of 2022, provides a framework for maintaining and improving educational standards (Republic of Indonesia, 2021, 2022). At the school level, the RKAS functions as an annual planning and budgeting document that translates institutional needs into specific activities and financial allocations. The Ministry of Primary and Secondary Education Regulation No. 8 of 2026 stipulates that RKAS preparation should be based on school needs and self-evaluation results, involving school community members and school committees (Ministry of Primary and Secondary Education, 2026). This regulatory framework demonstrates that school budget management should integrate needs-based planning, stakeholder participation, proper implementation, and financial accountability. In Barru Regency, these issues provide an important context for examining school financial management, particularly at SDN 1 Barru and SDN 32 Barru. The examination of these two primary schools provides a localized context for discussing how RKAS management can be directed toward educational priorities and the improvement of school service quality.

Despite the existence of regulatory frameworks and financial management instruments, the effectiveness of school budget management remains an important issue in educational administration. One fundamental challenge concerns the relationship between budget planning and the actual educational needs of schools, particularly whether allocated resources directly support teaching, learning facilities, teacher development, and student services. Another challenge involves the capacity of school financial managers to prepare realistic budgets, implement planned activities, maintain financial records, and provide accurate accountability reports. Limited stakeholder participation may also reduce the extent to which school budgets reflect the priorities and expectations of teachers, parents, school committees, and students. Furthermore,

administrative compliance does not necessarily demonstrate that financial resources have generated meaningful improvements in educational quality. The World Bank (2020) identifies limitations in school autonomy, managerial capacity, and accountability as factors that can constrain educational outcomes in Indonesia. These conditions raise important questions about how schools prioritize financial resources, implement budgeted activities, and evaluate the benefits of their expenditures. Accordingly, the effectiveness of RKAS management needs to be examined through its relationship with educational needs, financial governance, and the quality of services provided to primary school students.

Previous studies have examined the relationship between educational financing, school management, financial accountability, and learning outcomes from various theoretical and empirical perspectives. Wijaya et al. (2024), in their study of School Operational Assistance (BOS) management in elementary schools, demonstrate the importance of transparency, accountability, planning, and monitoring in determining the effectiveness of school financial management. Their findings indicate that careful planning and regular monitoring are important elements in managing educational operational funds. Handel and Hanushek (2023) explain that the relationship between school resources and educational outcomes depends substantially on how financial resources are utilized rather than simply on the amount of expenditure. Similarly, the OECD (2017) emphasizes that effective school funding requires alignment between financial allocations, institutional responsibilities, and educational objectives. The World Bank (2018) also highlights the importance of ensuring that educational inputs reach classrooms and support meaningful teaching and learning processes. In addition, UNESCO (2017) identifies transparency and accountability as essential mechanisms for ensuring that educational stakeholders fulfill their respective responsibilities. These studies establish an important foundation for understanding school budget effectiveness, although their analytical approaches and institutional contexts differ. Collectively, they demonstrate that school financial management should be evaluated not only through administrative procedures but also through its contribution to educational priorities and learning conditions.

Although previous studies have discussed school financial management, educational accountability, and the relationship between financial resources and learning outcomes, several aspects still require further examination. Much of the existing literature focuses on the management of BOS funds, financial reporting, transparency, and administrative compliance,

while the connection between annual school budget planning and the actual improvement of educational services requires more integrated analysis. Hanushek (2003) argues that increasing educational inputs does not automatically produce better student achievement because the effectiveness of resources depends on how they are utilized. This perspective highlights the importance of examining the relationship between budget allocation, school management capacity, and educational priorities. In addition, differences in institutional conditions and school needs indicate that budget management effectiveness should be understood within specific local contexts. The novelty of this study lies in examining RKAS management as an integrated process involving needs-based planning, budget implementation, stakeholder participation, transparency, accountability, and evaluation of expenditure benefits. By focusing on SDN 1 Barru and SDN 32 Barru, this study provides a localized analytical perspective on the relationship between school financial management and primary education quality in Barru Regency. Furthermore, the study distinguishes administrative effectiveness from educational benefits, emphasizing that successful budget management should ultimately support improvements in learning conditions and educational services.

Based on the preceding discussion, this study aims to analyze the effectiveness of School Activity and Budget Plan (RKAS) management in supporting the improvement of primary education quality in Barru Regency, Indonesia. Specifically, it examines the relationship between school needs identification, financial planning, budget allocation, and the formulation of educational priorities. The study also explores how budget implementation and financial management procedures can support the provision of learning facilities, teacher professional development, and student services. Furthermore, it examines the importance of stakeholder participation, transparency, accountability, and monitoring in ensuring that school financial resources are utilized appropriately. Another objective is to identify factors that may support or constrain the effectiveness of RKAS management within the institutional context of primary schools. The analysis focuses on SDN 1 Barru and SDN 32 Barru as the selected contexts for examining school budget management. Through these objectives, the study seeks to develop an analytical understanding of how financial planning and resource utilization can be aligned with educational quality improvement. Ultimately, the research aims to provide recommendations for

strengthening school financial governance and ensuring that budget allocation contributes to the achievement of educational objectives.

This study is expected to provide theoretical, practical, and policy-related contributions to the development of educational financial management, particularly at the primary school level. Theoretically, it contributes to discussions on the relationship between school budget management, institutional accountability, resource allocation, and educational quality. Practically, the findings may provide insights for school principals, teachers, school committees, and financial management personnel in improving the planning and implementation of RKAS. The study also emphasizes the importance of using school evaluation data and institutional needs as the basis for determining financial priorities. From a policy perspective, the research may provide considerations for local education authorities in strengthening supervision, managerial capacity, and the accountability of school financial management. The proposed analytical framework also highlights the need to evaluate budget effectiveness through both administrative compliance and the benefits of expenditure for teaching and learning activities. Nevertheless, because this study employs a literature-based and secondary-document approach, its conclusions should be interpreted as a conceptual assessment rather than direct empirical evidence of the financial management performance of the two schools. Therefore, the study is expected to establish a foundation for future field research and contribute to the development of more transparent, accountable, efficient, and education-oriented school budget management in Barru Regency.

B. RESEARCH METHODS

This study employs a descriptive qualitative approach using a literature review and secondary document analysis to examine the effectiveness of School Activity and Budget Plan (Rencana Kegiatan dan Anggaran Sekolah/RKAS) management in improving the quality of primary education in Barru Regency, Indonesia. The research focuses on two primary schools, namely SDN 1 Barru and SDN 32 Barru, as the institutional contexts of the study. Data are obtained from secondary sources, including academic journal articles, books, educational regulations, government policies, institutional documents, and relevant publications concerning school financial management and educational quality. Particular attention is given to Law No. 20 of 2003 concerning the National Education System, Government Regulation No. 57 of 2021 as

amended by Government Regulation No. 4 of 2022, and applicable regulations governing school operational funding and RKAS management. The literature and documents are selected based on their relevance to the research objectives, credibility, and contribution to understanding school financial governance.

The data analysis process involves four stages: data collection, data reduction, data presentation, and conclusion drawing. First, relevant literature and documents are collected to establish the conceptual and regulatory foundations of RKAS management. Second, the collected information is classified into several analytical themes, including needs-based budget planning, financial allocation, budget implementation, stakeholder participation, transparency, accountability, and financial supervision. Third, the selected information is presented through descriptive analysis to examine the relationship between school budget management and educational quality improvement. Finally, conclusions are formulated by synthesizing the identified themes and comparing relevant theoretical perspectives with applicable educational policies. This analytical process is intended to provide a systematic understanding of the factors that conceptually determine the effectiveness of school financial management.

The effectiveness of RKAS management is examined through several analytical dimensions, namely planning effectiveness, budget allocation accuracy, implementation efficiency, stakeholder participation, transparency, accountability, and evaluation of expenditure benefits. These dimensions are connected to educational quality indicators, particularly learning facilities, teacher competency development, teaching and learning activities, and student services. The analysis also identifies potential supporting and inhibiting factors that may influence the effectiveness of school budget management in the two selected institutional contexts. To maintain the credibility of the analysis, information from official regulations and government publications is distinguished from interpretations derived from academic literature. However, because this research relies on secondary data and does not involve direct interviews, field observations, or quantitative measurements of school performance, the findings represent a documentary and conceptual assessment rather than verified empirical evidence of RKAS implementation at SDN 1 Barru and SDN 32 Barru.

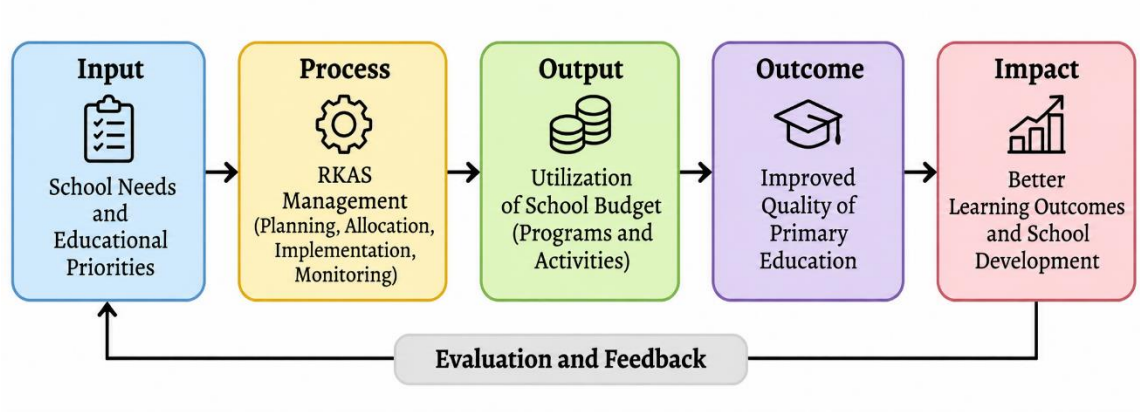

Figure 1 Conceptual Framework of RKAS Management in Improving Primary Education Quality

The figure illustrates the conceptual framework for analyzing the effectiveness of School Activity and Budget Plan (RKAS) management in improving primary education quality through five interconnected components: input, process, output, outcome, and impact. The input component represents school needs and educational priorities that serve as the foundation for budget planning. The process component encompasses RKAS management activities, including planning, budget allocation, implementation, and monitoring. These processes generate outputs in the form of budget utilization for school programs and activities, which are expected to contribute to improved primary education quality. The expected outcomes include better learning conditions and stronger institutional capacity, ultimately supporting improved learning outcomes and sustainable school development. Furthermore, evaluation and feedback function as continuous mechanisms to assess implementation, identify areas for improvement, and ensure that budget management remains aligned with school needs and educational objectives.

C.RESEARCH RESULTS AND DISCUSSION

- Results

This study focuses on the management of the School Activity and Budget Plan (Rencana Kegiatan dan Anggaran Sekolah/RKAS) at SDN 1 Barru and SDN 32 Barru, located in Barru Regency, South Sulawesi, Indonesia. Both schools are selected as the research objects to examine

the role of school financial planning and management in supporting the improvement of primary education quality. RKAS serves as an important planning instrument that connects school programs, financial resources, and educational priorities. In this context, school budget management is not merely an administrative activity but also a strategic process for determining how available resources can support educational objectives. The analysis considers the relationship between budget planning, allocation, implementation, supervision, and accountability. Nevertheless, the available research materials do not yet provide sufficiently verified information to describe the specific institutional characteristics, facilities, or financial conditions of each school. Therefore, the two schools are positioned as the objects of analysis rather than as institutions whose management performance has already been empirically established. This approach provides a basis for examining RKAS management through a structured and objective evaluation framework.

The current condition of RKAS management at SDN 1 Barru and SDN 32 Barru needs to be understood through the relationship between school needs, budget priorities, and the implementation of educational programs. In principle, school financial management should ensure that budget allocations correspond to actual educational requirements and institutional development priorities. These requirements may include learning activities, teacher development, educational facilities, and student support services. The effectiveness of budget management can therefore be examined by assessing whether planned expenditures are relevant to the schools' educational objectives. However, the available materials do not contain verified information concerning the actual implementation of RKAS in either school. Consequently, it is not possible to establish whether their current financial management practices have fully addressed institutional needs. Any assessment of their actual conditions requires further examination of planning documents, budget realization reports, and other relevant institutional records. Thus, the present analysis identifies the dimensions that should be investigated without making unsupported claims about the factual conditions of the two schools.

The implementation of RKAS involves a series of interconnected activities, beginning with the identification of school needs and continuing through program planning, budget allocation, expenditure implementation, and evaluation. Each stage should be directed toward ensuring that financial resources are utilized in accordance with established educational priorities. The planning

process is expected to translate school development objectives into measurable activities supported by appropriate budget allocations. During implementation, expenditures should follow the approved plan, applicable financial regulations, and established administrative procedures. The involvement of school principals, teachers, administrative personnel, and other relevant stakeholders may contribute to ensuring that planned activities reflect institutional needs. Furthermore, implementation should be accompanied by appropriate monitoring to identify differences between planned activities and actual expenditures. Nevertheless, the available research materials do not provide verified evidence regarding the specific procedures or implementation practices adopted by SDN 1 Barru and SDN 32 Barru. Therefore, these implementation stages are presented as analytical dimensions for evaluating RKAS management rather than as confirmed descriptions of activities already conducted by the two schools.

Institutional capacity and resource availability are important dimensions in determining the potential effectiveness of school budget management. The management of RKAS requires clear institutional responsibilities, competent human resources, adequate administrative procedures, and supporting facilities. School principals and other personnel involved in financial management are expected to understand budget planning, financial administration, expenditure documentation, and accountability requirements. In addition, the availability of adequate information and supporting infrastructure can facilitate the preparation, implementation, and monitoring of school budgets. Financial resources must also be allocated in accordance with institutional priorities and educational needs. The relationship between organizational capacity and budget utilization is particularly important because appropriate financial planning requires the ability to identify needs and establish realistic expenditure priorities. However, the available materials do not provide sufficient verified information about the organizational structures, personnel competencies, financial resources, or facilities of SDN 1 Barru and SDN 32 Barru. These institutional and resource-related aspects should therefore be examined further before conclusions can be drawn regarding the capacity of either school to manage its RKAS effectively.

Effective RKAS management requires clear procedures and coordinated working mechanisms among individuals responsible for school financial administration. These mechanisms include communication, task distribution, coordination, expenditure authorization, financial documentation, monitoring, and reporting. Coordination is necessary to ensure that the preparation

and implementation of school budgets remain consistent with institutional priorities. Clear task distribution can also help prevent overlapping responsibilities and strengthen administrative accountability. Furthermore, communication between school leadership, teachers, administrative personnel, and other relevant stakeholders can support the identification of educational needs and the adjustment of budget priorities. Monitoring and evaluation mechanisms are equally important because they provide opportunities to compare planned expenditures with actual implementation. Nevertheless, the available research materials do not establish how these mechanisms operate in practice at SDN 1 Barru and SDN 32 Barru. Therefore, coordination, communication, task distribution, supervision, and reporting are treated as criteria for evaluating the management process. Their actual implementation and effectiveness require verification through institutional documents and direct examination of school management practices.

Stakeholder participation is an important principle in school budget management because RKAS planning should reflect the needs and priorities of the educational community. Relevant stakeholders may include school principals, teachers, administrative personnel, school committees, parents, and other parties involved in supporting educational activities. Their participation can contribute to identifying institutional needs, establishing expenditure priorities, and strengthening transparency in financial decision-making. In particular, teachers may provide information concerning classroom learning requirements, teaching resources, and professional development needs. School committees and parents may also contribute perspectives regarding educational services and institutional priorities. Meaningful participation should be supported by accessible information, opportunities for discussion, and clear procedures for incorporating stakeholder input into school planning. However, the available materials do not provide verified evidence concerning the level or form of stakeholder participation in RKAS management at SDN 1 Barru and SDN 32 Barru. Accordingly, stakeholder involvement is identified as an essential evaluation dimension, while the actual extent of participation in each school remains to be established through further empirical investigation.

The effectiveness of RKAS management may be influenced by various internal and external factors that need to be examined systematically. Potential supporting factors include managerial competence, clear administrative procedures, stakeholder participation, adequate financial information, and institutional commitment to transparency and accountability. These

factors may strengthen the alignment between budget planning and educational priorities. Conversely, potential inhibiting factors may include limited managerial capacity, inadequate coordination, insufficient financial documentation, weak monitoring mechanisms, or discrepancies between planned activities and actual school needs. External conditions, including regulatory requirements and changes in educational priorities, may also influence the implementation of school budgets. However, these factors represent analytical possibilities that require further examination and should not be interpreted as established problems at SDN 1 Barru or SDN 32 Barru. The available research materials do not provide sufficient empirical evidence to confirm the existence or extent of any particular supporting or inhibiting factor in either institution. Consequently, these factors should be investigated through interviews, direct observations, and verified financial and administrative documents before they are reported as actual research findings.

The expected contribution of effective RKAS management is its ability to direct school financial resources toward activities that support educational quality. Appropriate budget allocation may contribute to improving learning facilities, providing instructional materials, supporting teacher development, and strengthening student services. In this regard, the effectiveness of school financial management should not be measured solely by the amount of budget spent or the completion of administrative procedures. It should also be considered in terms of the relevance of expenditures to educational needs and the benefits generated by funded activities. The relationship between budget utilization and educational quality therefore requires an assessment of both financial outputs and their contribution to learning conditions. Nevertheless, the available materials do not contain verified data on budget realization, improvements in educational facilities, teacher development outcomes, or changes in student services at SDN 1 Barru and SDN 32 Barru. Therefore, no specific achievement or measurable impact can yet be attributed to either school. The potential impacts discussed in this study should be understood as evaluation criteria that require empirical verification rather than as confirmed outcomes of RKAS implementation.

The evaluation of RKAS management at SDN 1 Barru and SDN 32 Barru can be organized around several interconnected dimensions, including needs-based planning, allocation accuracy, implementation effectiveness, stakeholder participation, transparency, accountability, and expenditure evaluation. These dimensions provide a framework for assessing whether school financial management is consistent with institutional objectives and educational priorities. A central consideration is the extent to which planned expenditures correspond to actual school needs and support the delivery of educational services. Another important consideration is whether financial implementation is supported by adequate documentation, supervision, and accountability mechanisms. Potential gaps between planning and implementation should also be examined to identify areas requiring improvement. However, the available research materials are insufficient to determine whether such gaps exist in either school or to establish differences in their respective levels of management effectiveness. In particular, verified interviews, direct observations, and financial realization documents have not yet been made available as supporting empirical evidence. Accordingly, the present evaluation establishes an analytical framework and identifies the evidence required for a valid assessment, rather than presenting unverified assumptions as definitive research findings.

Strengthening RKAS management requires a systematic approach that connects institutional planning, financial allocation, implementation, monitoring, and evaluation. First, schools should strengthen needs-based planning by ensuring that budget priorities are derived from clearly identified educational requirements. Second, the participation of teachers, school committees, and other relevant stakeholders should be encouraged to improve the relevance and inclusiveness of financial decisions. Third, the administrative capacity of personnel responsible for budget management should be strengthened through appropriate training in financial planning, documentation, reporting, and accountability. Fourth, transparency can be improved by making relevant budget information accessible to authorized stakeholders and ensuring that financial decisions are properly documented. Fifth, regular monitoring and evaluation should be conducted to assess the consistency between planned activities, actual expenditures, and educational objectives. These strategies can serve as a framework for improving RKAS management at SDN 1 Barru and SDN 32 Barru. Nevertheless, the selection of specific interventions should be based on verified institutional conditions and the actual needs of each school. Further empirical research

is therefore necessary to identify priority improvements and formulate evidence-based recommendations for strengthening school financial management and supporting primary education quality in Barru Regency.

- Discussion

The findings of this study indicate that the effectiveness of School Activity and Budget Plan (RKAS) management should be understood as an integrated process rather than merely the completion of financial administration. In the context of SDN 1 Barru and SDN 32 Barru, RKAS provides an analytical framework for examining the relationship between school needs, budget priorities, resource allocation, and educational objectives. Effective school financial management requires that budget planning be based on institutional needs and directed toward activities that contribute to improving the quality of learning. This perspective is consistent with the argument that educational funding should be connected to learning outcomes and the effective use of available resources, rather than assessed solely through the amount of expenditure (OECD, 2017). Therefore, the evaluation of RKAS should consider not only whether the budget has been planned and implemented but also whether its allocation is relevant to the educational priorities of each school.

Furthermore, the effectiveness of RKAS management is closely related to transparency, accountability, and stakeholder participation. School budget planning requires clear decision-making procedures and opportunities for relevant stakeholders to contribute to the identification of institutional needs. The involvement of school principals, teachers, school committees, and parents can strengthen the legitimacy of budget priorities and encourage the responsible use of educational resources. UNESCO (2017) emphasizes that accountability in education involves the responsibilities of various actors in ensuring that educational commitments are translated into appropriate actions and results. In this regard, transparency and accountability should be treated as essential components of school financial governance, not merely as administrative obligations. However, the available materials do not establish the actual level of stakeholder participation or accountability practices at SDN 1 Barru and SDN 32 Barru. These aspects therefore remain important areas for further empirical examination.

The relationship between budget utilization and educational quality must also be evaluated by considering the extent to which financial resources contribute to better learning conditions. Budget expenditures on learning materials, educational facilities, teacher capacity development, and student services are expected to support the teaching and learning process. However, the availability of financial resources does not automatically guarantee improved educational outcomes if those resources are not effectively translated into meaningful educational activities. The World Bank (2018) highlights that poor management and governance can undermine school quality and that educational inputs must reach classrooms and contribute directly to learning. This perspective reinforces the importance of evaluating RKAS not only through administrative compliance but also through the relevance and potential benefits of its expenditures. For SDN 1 Barru and SDN 32 Barru, the relationship between budget allocation and educational quality should therefore be examined through evidence of budget realization and its contribution to school activities. Since such verified evidence is not available in the materials reviewed, the actual impact of RKAS management on educational quality in either school cannot yet be determined.

Overall, the discussion establishes that effective RKAS management requires the integration of needs-based planning, appropriate resource allocation, stakeholder participation, transparent implementation, accountability, and continuous evaluation. These dimensions provide a comprehensive framework for assessing how school financial resources can support institutional development and educational quality. Nevertheless, the analytical factors discussed in this study should not be interpreted as confirmed obstacles or achievements at SDN 1 Barru and SDN 32 Barru. It is not yet possible to conclude which school has implemented RKAS management more effectively because verified interview data, direct observations, and budget realization documents have not been provided. UNESCO (2017) emphasizes that accountability in education involves clearly defined responsibilities and the contribution of different stakeholders to achieving inclusive and quality education. Accordingly, further investigation should examine the consistency between planned activities and actual expenditures, the involvement of stakeholders, and the documented benefits of budget utilization. Such evidence would provide a stronger basis for evaluating institutional performance and formulating recommendations tailored to the conditions of each school.

D. CONCLUSION & SUGGESTIONS

- Conclusion

This study concludes that the effectiveness of School Activity and Budget Plan (RKAS) management is determined by the integration of needs-based planning, appropriate budget allocation, effective implementation, stakeholder participation, transparency, accountability, and continuous evaluation. RKAS is not merely an administrative instrument for managing school finances but also a strategic mechanism for directing educational resources toward institutional priorities and improving the quality of primary education. In this regard, effective budget management should ensure that financial resources are allocated and utilized in accordance with school needs, particularly in supporting learning activities, teacher development, educational facilities, and student services. These principles provide an important framework for evaluating RKAS management at SDN 1 Barru and SDN 32 Barru.

Nevertheless, this study has not established the actual level of RKAS management effectiveness at either SDN 1 Barru or SDN 32 Barru. The analytical dimensions discussed represent evaluation criteria rather than verified findings concerning specific achievements, obstacles, or institutional weaknesses. The absence of verified interview data, direct observations, and financial realization documents limits the ability to determine whether the two schools have implemented RKAS management effectively or to compare their respective performance. Therefore, conclusions regarding the actual contribution of RKAS to educational quality require further empirical investigation supported by reliable institutional evidence.

- Suggestions

Schools should strengthen RKAS management through systematic needs identification, participatory planning, transparent budget allocation, accurate financial documentation, and regular monitoring and evaluation. School principals, teachers, administrative personnel, and school committees should be actively involved in ensuring that budget priorities reflect actual educational needs and institutional development objectives. Furthermore, financial management personnel should receive appropriate capacity-building support to improve their competencies in planning, implementation, reporting, and accountability. Future researchers are encouraged to

conduct direct field investigations at SDN 1 Barru and SDN 32 Barru through interviews, observations, and analysis of verified RKAS planning and realization documents. Such investigations are necessary to identify the actual supporting and inhibiting factors, assess differences in management practices, and determine the extent to which school budget utilization contributes to improving the quality of primary education in Barru Regency.

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