



## Application of e-RKAM in Electronic-Based Madrasah Planning and Budgeting in the Ministry of Religion of South Sumatra Province

Sapta Dwi Putri<sup>1</sup>, Eka Sakapurnama<sup>1</sup>

<sup>1</sup>University of Indonesia, Depok

\*Corresponding Author: Sapta Dwi Putri

Email: [Saptadp7@gmail.com](mailto:Saptadp7@gmail.com)



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### Abstract

Realizing quality education starts from good governance and management. The e-RKAM application is one of the breakthroughs that can help the Ministry of Religion to plan the needs of madrasas more efficiently. Through this application, madrasas can be assisted in terms of managing administration starting from the planning, budgeting, and reporting processes. With e-RKAM, good governance can be realized by integrating various things, namely in terms of supervision, control, and institutional accountability. The e-RKAM system is also a reflection of one of the digital transformations in madrasas. With the policy implementation approach from Edward III, policy recommendations can be taken by stakeholders, especially the Central Ministry of Religious Affairs, in terms of improving institutional governance that is transparent, effective and efficient and can have a direct impact on the quality of learning. So that in the future the BOS budget allocation is no longer based on the number of students, but on the performance of each madrasah and how well the activity program is designed. UTAUT's approach to see the application of technology, in this case the e-RKAM application, is related to its ease of use and usefulness for madrasas.

## Introduction

Changes in global demands with technological disruption, shifts in the socio-economic profile of the world and the industrial revolution 4.0 require an appropriate response to the direction of national development so that they can compete and not be left behind. Global competition demands speed so that quality, innovative and technologically literate Human Resources (HR) are the key to success in meeting global demands (Ministry of PAN RB). The National Medium-Term Development Plan (RPJMN) for 2020-2024 as a national development policy direction directs the need to improve quality and competitive Human Resources (HR) so that they can achieve national development goals and win global competition (Kaliannan et al., 2023; Siswanto et al., 2022).

To support this, the state allocates 20% of the total National Revenue and Expenditure Budget (APBN) to basic services in the field of education. In Indonesia, education providers are managed by two ministries, namely the Ministry of Education, Culture, Research, and Technology (Kemedikbudristek) and the Ministry of Religion (Kemenag). The Ministry of Religion has an important role in achieving national development targets (Permatasari et al., 2021). Statistical data on the number of madrasas under the Ministry of Religion 2019/2020 shows that 92.4% of madrasas are still in private status and 7.6% are in state status.

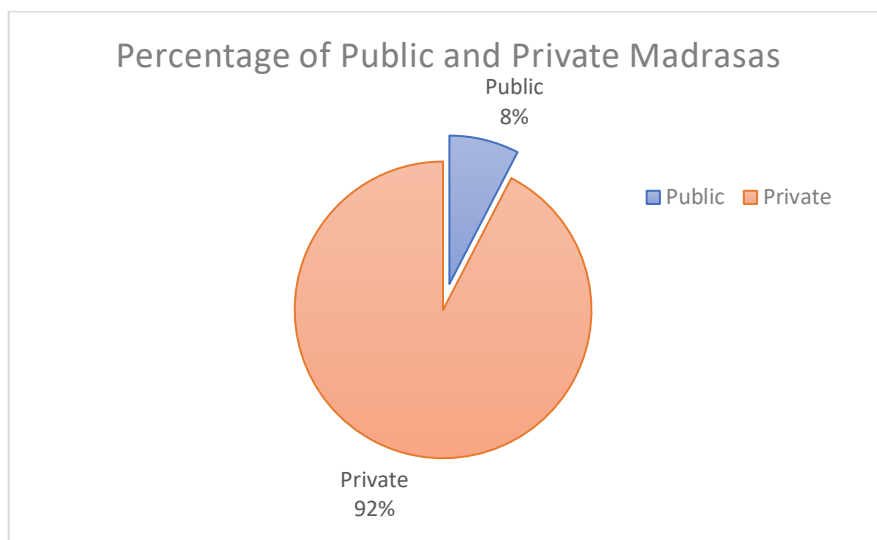


Figure 1. Percentage of Public and Private Madrasah in 2019-2020

Table 1. Percentage of Public and Private Madrasah in 2019-2020

Number of Madrasah	MI Negeri	MI Private	State MTs	Private MTs	State MA	Private MA
	1.713	24.044	1.528	16.823	809	8.168

The status of public and private madrasah institutions has a great influence in terms of the management and sustainability of the institution. Based on the Regulation of the Minister of Religion Number 66 of 2016 concerning the Second Amendment to the Regulation of the Minister of Religion Number 90 of 2013 concerning the Implementation of Madrasah Education, Article 62A states that funds for Madrasah that come from the community, as explained in Article 62 paragraph (1) letter d, can be managed by the Madrasah Committee through a process of deliberation and consensus. It is explained in more detail in Article 62B that madrasah financing managed by the Madrasah Committee is used to fulfill education costs, improve the quality of teachers and education personnel (tendik), procurement of educational facilities and infrastructure (sarpras), honorarium for teachers and non-civil servants (PNS), and so on. Based on the amended regulations above, Madrasahs organized by the community or non-government must make their own efforts to meet the financing of the operational management of the institution, including remuneration for teachers and non-civil servant education personnel. Thus, madrasahs with private status rely heavily on BOS funds in institutional operations. However, the fact is that the Ministry of Religious Affairs allocates 8-9 trillion rupiah for BOS funds almost every year, but it is still not absorbed optimally.

	National	Budget	Realization	Remaining	Realization (%)
	<b>BOS Madrasah</b>	<b>8.571.384.125.000</b>	<b>8.375.085.821.877</b>	<b>196.298.303.123</b>	<b>97,71</b>
No	Level	Budget	Realization	Remaining	Realization (%)
1	Madrasah Ibtidaiyah	3.116.440.650.000	3.087.436.600.871	29.004.049.129	99,07
2	Madrasah Tsanawiyah	3.361.422.787.000	3.237.899.162.227	123.523.624.773	96,33
a	MTsN	789.480.787.000	770.722.339.821	18.758.447.179	97,62
b	MTsS	2.571.942.000.000	2.467.176.822.406	104.765.177.594	95,93
3	Madrasah Aliyah	2.093.520.688.000	2.049.750.058.779	43.770.629.221	97,91
a	MAN	657.050.688.000	632.646.138.994	24.404.549.006	96,29
b	MAS	1.436.470.000.000	1.417.103.919.785	19.366.080.215	98,65

Figure 2. Realization of the 2019 Madrasah BOS Fund Budget

Source: Directorate General of Islamic Education, Ministry of Religious Affairs, 2020

Data from the Directorate General of Education for 2019 shows that there is still a remaining budget from the Madrasah BOS fund of Rp 196,298,303,123 (2%) of the total budget of Rp 8,571,384,125,000. From the data, it can be seen that the budget allocation for BOS funds is not fully utilized. Although every year the Ministry of Religion allocates BOS funds of 8 to 9 trillion rupiah for public and private madrasahs, its use still does not reach the expected quality target. The location of this research is in Ogan Komering Ilir Regency (OKI), South Sumatra Province because data from the Directorate of KSKK Madrasah of the Ministry of Religion of the Republic of Indonesia shows that OKI district is included in the 5 best categories of BOS Madrasah fund managers of more than 100 Madrasahs.

Table 2. Category 5 Best Manager of BOS Madrasah Fund More than 100 Madrasah

Regency Name	Number of Madrasah	Verval Stage 1	Verval Stage 2	Percentage
Semarang	207	207	207	100
Pemalang	158	158	158	100
Ogan Komering Ilir	157	157	157	100
Cilacap	277	277	276	99,82
Purbalingga	226	226	225	99,78

Therefore, this research will focus on the madrasah of Ogan Komering Ilir (OKI) district, South Sumatra Province to see the quality of education outside the island of Java. Inequality in the quality of education in Indonesia is still seen at various levels of education, especially when comparing areas on the island of Java with areas outside the island of Java. For example, according to data from the QS World University Rankings website in 2023, the 10 best universities in Indonesia are all from Java. Then, according to the LTPMT of the Ministry of Education and Culture in 2022, the top 10 high school levels, the top 10 best vocational school levels, and the top 10 MA are almost all from Java.

### **Program REP-MEQR**

Without an effective planning system, government investment will not have a significant positive impact on the quality of learning (Lyulyov et al., 2021). The Ministry of Religious Affairs, in this case the Directorate General of Islamic Education, has a collaboration with the World Bank to improve the management of primary and secondary education services under the Ministry of Religious Affairs. Through the foreign loan mechanism, namely the Realizing Education's Promise project: Madrasah Education Quality Reform (REP-MEQR) or the Madrasah Education Quality Improvement Reform Program, which aims to realize the promise of education as mandated by the 1945 Constitution. This project not only looks at planning and budgeting in madrasahs, but based on the Project Operation Manual (POM) Document, this project has four components that are directed to be able to improve student learning outcomes and the education management system at the Ministry of Religious Affairs:

#### ***Component 1: Implementation of the e-RKAM System (electronic-based Madrasah Work Plan and Budget) nationally and the provision of Assistance Funds for Madrasahs***

The e-RKAM system is expected to increase the effectiveness and efficiency of spending through a performance-based planning and budgeting system in madrasahs and schools receiving BOS under the Ministry of Religion in order to plan, budget, and monitor the use of funds more effectively. Meanwhile, the provision of assistance funds for madrasahs is intended to support the acceleration of SNP achievement based on the results of Madrasah Self-Evaluation (EDM) and the implementation of e-RKAM.

#### ***Component 2: Implementation of the Learning Outcome Assessment System at the Madrasah Ibtidaiyah (MI) level for All Grade 4 Students Nationally***

This activity is expected to measure the impact of funding on student learning outcomes and identify what aspects need to be improved.

### ***Component 3: Policy and Sustainable Professional Development for Teachers, Madrasah Heads, and Madrasah Education Personnel***

Increasing access to quality training is expected to improve the competence of teachers and madrasah education personnel.

### ***Component 4: Strengthening the System to Support Improving the Quality of Education***

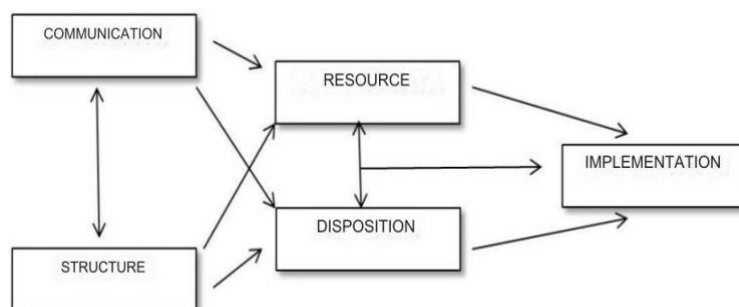
Strengthening the data collection system so that it becomes the basis for policy making, as well as strengthening the madrasah management system and governance at all levels of the Ministry of Religion Office is expected to improve the quality education delivery system at the Ministry of Religion. However, the main focus of this discussion is related to the implementation of the e-RKAM System (electronic-based Madrasah Work Plan and Budget), namely in Component 1. e-RKAM can be a solution that helps the Ministry of Religious Affairs plan the needs of madrasahs more efficiently rather than relying only on budget realization information from the Ministry of Finance's OM-SPAN application. This is because the OM-SPAN application only takes into account expenses according to the type of expenditure (goods, materials, services, etc.), while the e-RKAM application is able to consider the needs of madrasahs based on aspects that support the achievement of the National Education Standards (SNP).

In line with this, E-RKAM is one of the government's efforts to provide fast, easy, and precise public services. This is in line with Presidential Regulation No. 95 of 2011, namely innovation in the development of the state apparatus through the implementation of the Electronic-Based Government System (SPBE) or E-Government. E-Government has become one of the important strategies to increase efficiency, transparency, and accountability in the implementation of public services in Indonesia (Ombudsman RI). By utilizing information and communication technology, the government can provide services that are faster, more accessible, and responsive to the needs of the community. In Indonesia, E-Government has been an important part of the bureaucratic reform agenda since the early 2000s. The Indonesian government has implemented various E-Government initiatives, ranging from the construction of an online public service portal to an integrated data management system. However, complex challenges such as the lack of technological infrastructure, low digital literacy among the public, and resistance in the bureaucracy, are still obstacles in optimizing the potential of E-Government in Indonesia.

## **Literature Review**

### **Policy Implementation**

According to George Edward III as described in Tangkilisan & Saputro (2003), the approach used in policy implementation studies takes into account four key factors or variables in implementing public policies, namely communication, resources, disposition or attitude, and bureaucratic structure.



*Figure 3. Four Factors Affecting Policy Implementation*

Source: George Edwards by Hessel N. S. Tangkilisan & Saputro (2003)

## **Communication**

The main requirement in the implementation of the policy is that the implementers must understand what must be done (Moullin et al., 2020; Adriani et al., 2024). Communication must be appropriate and information must be well received by the implementers. Otherwise, they may misunderstand the instructions and have the discretion to misinterpret them. Lack of clarity in policy implementation often stems from this communication problem. Consistency in communication is also important. Conflicting decisions can lead to confusion among administrative staff and limit their ability to implement policies effectively.

## **Resources**

While instructions for policy implementation may be delivered accurately, clearly, and consistently, the lack of resources needed for implementers can make implementation ineffective (Gouédard et al., 2020). Crucial resources include staff who have the appropriate skills for their duties, sufficient information about policy implementation, authority to ensure policies are implemented as they should, and facilities such as buildings, equipment, land, and supplies needed to provide services.

## ***Attitude/Disposition***

If implementation is to run effectively, policy implementers must not only know what is being done but also have the right to implement a policy.

## ***Bureaucratic Structure***

Although sufficient resources are available to implement policies and implementers know the tasks to be performed, implementation can still be hampered by deficiencies in the bureaucratic structure. The two main characteristics of bureaucracy are the use of standard operating procedures (SOPs) and fragmentation (Laurens et al., 2020). SOPs are used as an internal response to time and resource constraints of policy implementers, as well as an effort to maintain consistency in complex and widespread organizational operations. The second characteristic is fragmentation, which includes the division of responsibility for a policy among the various organizational units. The more actors and bodies involved in a policy and the more relevant their decisions are, the less likely it is to be successful in implementation. Edward III noted that in general, the higher the level of coordination required to implement a policy, the less likely it is to succeed (Mubarok et al., 2020).

## ***Unified Theory of Acceptance and Use of Technology (UTAUT)***

One of the concepts that explains the acceptance of technology is *Unified Theory of Acceptance and Use of Technology* (UTAUT) proposed by Venkatesh et al. (2003). This study tests the UTAUT model in various time and organizational contexts, and shows that the performance of the *expectancy, effort expectancy, social influence, facilitating conditions* affect the intention to use the technology, referred to as *Behavioral Intention to Use the System* (POISONOUS). UTAUT proved to be more successful than the other eight theories in explaining up to 70 percent of user variance (Venkatesh et al., 2003). The study UTAUT was formulated with 4 constructs that play an important role as a direct determinant of user acceptance and usage behavior (*intention and usage*) i.e. *performance expectancy, effort expectancy, social influence, & facilitating conditions*.

## ***Performance Expectancy***

*Performance expectancy* It can be explained as the level of benefits felt by users from the use of technology in daily activities (Tannady & Dewi, 2024). There are three aspects related to this performance expectation. The first is utility, which refers to the benefits obtained from technology in the context of daily life. The second is speed, which reflects how quickly

technology can improve efficiency in completing tasks. Lastly, productivity, which describes the increase in productivity that users obtain in their work due to the use of technology.

**Effort Expectancy**

*Effort expectancy* defined as the level of work that users perform when using a system or technology (Ayaz & Yanartas, 2020). Deep *effort expectancy*, there are two dimensions: *Complexity and Ease of Use*. *Complexity* shows how complex the technology is; *ease of use* shows how easy it is to use.

**Social Influence**

*Social influence* It can be described as the extent to which a person feels that important people in their life, such as friends and family, find it important to use a particular system or technology (Vahdat et al., 2021). In the concept of social influence, there are two important dimensions: social factors and subjective norms. Social factors refer to the level of influence of the people closest to the user on the use of technology. Subjective norms, on the other hand, reflect the influence of people who are considered important in the user's social environment on the use of technology.

**Facilitating Conditions**

*Facilitating conditions* It can be interpreted as the extent to which a person believes that the technical infrastructure and resources of an organization are available to support the use of a system or technology (Kamal et al., 2020). There are three dimensions that encompass these facilitative conditions: source, knowledge, and conformity. Resources refer to the availability of external resources that affect the use of technology, while knowledge refers to the degree of conformity of the system with technology that already exists and is known to the user.

The UTAUT modeling can be seen in Figure 3.

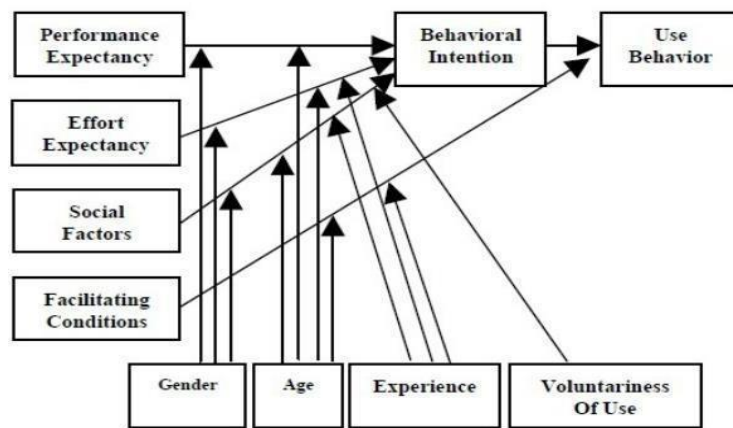


Figure 3. UTAUT Modeling

Source: Venkatesh et al., 2003

In this study, the influence of *performance expectancy*, *effort expectancy*, *social influence* and *facilitating condition* on the behavior of using the E-RKAM system. It is hoped that by applying the UTAUT model, it can explain the behavior of E-RKAM users in madrasas in OKI Regency, South Sumatra Province. Thus, the leadership of the Ministry of Religion at the central, provincial and district/city levels can formulate appropriate policies related to the utilization and sustainability of the implementation of the E-RKAM system. However, to adjust to the situation and conditions of the research environment, in this study the researcher did not use moderator variables.

## Methods

This research uses data collection techniques *mixed method* (qualitative and this research uses data collection techniques *mixed method* (qualitative and quantitative) with *Concurrent Triangulation Approach* By collecting quantitative and qualitative data simultaneously and comparing the two databases to determine if there is a convergence, difference, or combination. This means that data collection is carried out jointly, both distributing questionnaires and conducting in-depth interviews with relevant stakeholders. Qualitative data collection researchers used semi-structured interview techniques (*Semistructured Interview*) with an in-depth interview with *Stakeholders* related to policy makers at the Ministry of Religion *face-to-face* through an interview. And the research informants consist of stakeholders ranging from policy makers to technical implementers in the madrasah. Meanwhile, the distribution of the questionnaire was carried out at Madrasah in OKI Regency based on the Decree of the Director General of Pendis of the Ministry of Religion Number 4021 of 2021 concerning the Determination of Madrasah Targets for the Implementation of Madrasah Self-Evaluation (EDM) and Electronic-Based Madrasah Work Plans and Budgets (e-RKAM) for the 2021 Fiscal Year.

This study uses four dependent variables, namely *performance expectancy*, *effort expectancy*, *social influence*, *facilitating conditions* To explain the independent variable is *Behavioral Intention to Use the System* (BIUS) with the argument that the users in this case madrasah level operators in the OKI district have used it (*actual use*). So that the research model used can be seen in the figure below.

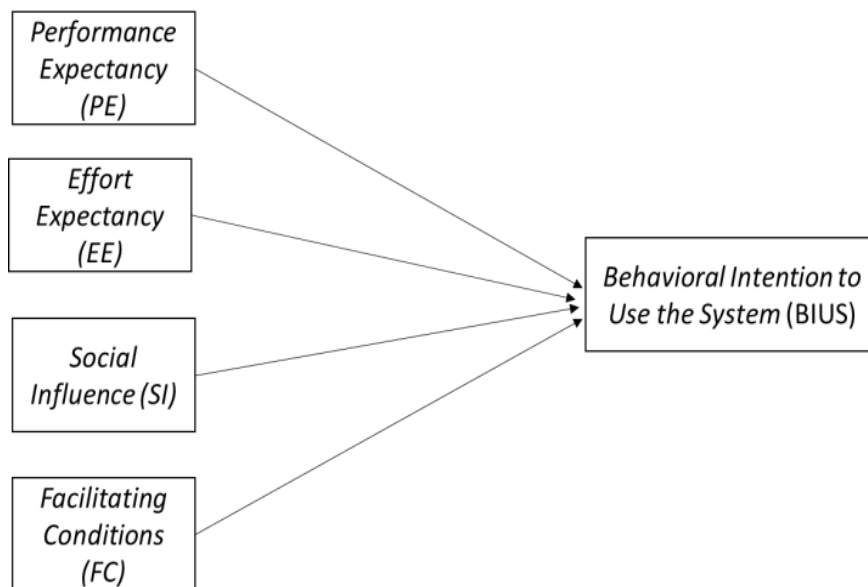


Figure 4. Research Model

Source: Processed by Researcher

For the questionnaire questions using Likert scale measurement, namely the scale assessment uses a scale of 1-5 with the words "Strongly Disagree", "Disagree", "Neutral", "Agree", "Strongly Agree". · 1 = Strongly Disagree · 2 = Disagree · 3 = Neutral · 4 = Agree · 5 = Strongly Agree.

## Results and Discussion

This section will discuss the findings from the analysis of the E-RKAM report from technical managers at the Regency/City level in South Sumatra Province. Based on the progress of completing data obtained from the South Sumatra Province E-RKAM account, all Regencies/Cities in South Sumatra Province have completed the completion of budget input

and realization in the E-RKAM application above 90%. This can be seen in the diagram of 17 Regencies/Cities as follows:

Of the 1,089 madrasahs in South Sumatra Province that have used E-RKAM, 63.91% have completed budget data input and realization. With this number, it shows that South Sumatra Province has been committed to realizing madrasah governance towards madrasah digitalization. Conveyed by the Minister of Religion in 2020 when the cooperation program between *World Bank* and the Ministry of Religion that E-RKAM can be a solution in changing madrasah governance for the better. Thus, madrasah managers are not burdened with additional tasks such as manually making Accountability Reports (LPJ) and saving on routine expenses for madrasah operations.

Thus, the factors that affect the implementation of policies in accordance with the concept of George Edward III are: communication and Bureaucratic structure affect the achievement of the expected targets. In the POM document of the REP-MEQR program, indicators related to the use of the e-RKAM system by madrasahs in 2021 are targeted at 30% of national use, so that the Project Management Unit (PMU) and regional stakeholders are optimistic that the cumulative 2022 target of 60% will be achieved considering that travel obstacles due to the pandemic have been reduced. Communication between stakeholders and technical implementers is also very good if you look at the achievement of this percentage. Furthermore, the use of Madrasah BOS funds must be related to 8 (eight) National Education Standards (SNP).

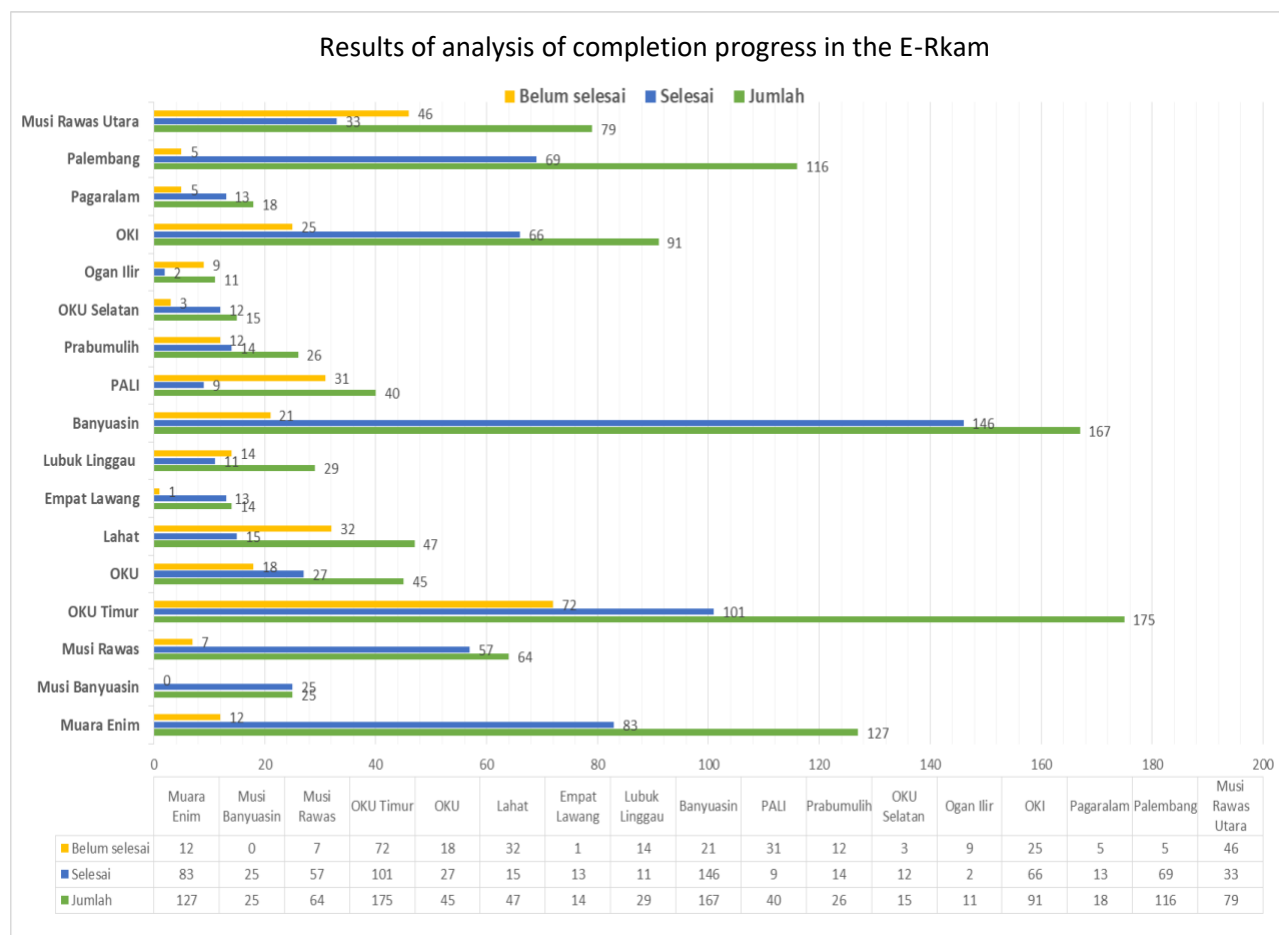


Figure 4. Results of the Analysis of the Progress of the Solver in the E-RKAM Application in 17 Regencies/Cities of Sumatra Province

Source : South Sumatra Province E-RKAM Portal (Processed by Researcher)



The plan and realization data per 8 SNPs on the E-RKAM application are obtained as in table 3. The table shows that the most budget is used for the Development of Graduate Competency Standards while the least allocation is used by madrasas, namely the Development of Process Standards and the Development of Facilities and Infrastructure Standards.

Table 3. Plan and Realization of 8 SNP Activities in the E-RKAM Application in South Sumatra Province per Regency/City

Regency Name	Graduate Competency Standards	Content Competency Standards	Process Standard Development	Educational Assessment Standards	Standards for Education Personnel	Facilities and Infrastructure Standards	Management Standards	Financing Standards
Estuary Enim	73,49			33,23				
Musi Banyuasin	35,43%			58,57%				
Musi Rawas		63,64%			27,07%			
OKU Timur							70,12%	45,76%
OKU	39,00%		56,92%					
Lahat				74,67%	32,94%			
Four Doors	17,25%			53,63%				
Lubuk Linggau		85,82%					26,62%	
Banyuasin					42,23%	63,50%		
PALI	25,24%			67,25%				
Prabumulih	17,25%			53,63%				
South OKU	0,00%							55,75%
Ogan Ilir	0,00%					51,35%		
OIC			56,78%		34,61%			
Pagaralam	21,41%	64,46%						
Palembang					41,55%		66,89%	
North Musi Rawas	17,25%			53,63%				

Source : Processed by the Researcher

However, the results of the researcher's in-depth interview with the Secretary *Provincial Coordinating Unit* (PCU) who is also the Chairman of the Institutional Section for Madrasah Education at the Regional Office of the Ministry of Religion of South Sumatra Province said:

"Most of the use of Madrasah BOS Funds recorded in the E-RKAM application for teacher honorarium in madrasas, because the use of E-RKAM is widely used by madrasas with private status, as if state madrasas are not too obliged to use it."

The field findings show that there is a difference in the focus of the designation that in the E-RKAM application focuses on fulfilling 8 (eight) SNPs while the percentage of payment of non-civil servant teacher honorarium is a maximum of 50%. This is possible because the status of the institution is still private so that madrasas depend on finding sources of funds in an independent self-managed manner. Based on factors Human Resources (HR) In madrasas this is important considering that in private madrasas almost the average teacher who teaches is not a Civil Servant (PNS) or a Government Employee with a Work Agreement (PPPK).

Another finding is that there are several madrasah heads who submit the planning and budgeting process that is input into the E-RKAM application to the madrasah quality assurance team, and do not directly determine the priorities of the madrasah based on the results of the Madrasah Self-Evaluation (EDM). Factor Disposition affect the implementation of the policy of implementing the E-RKAM system, because the attitude of the head of the madrasah also determines whether *value* from application users is achieved or not in accordance with what is expected by policy makers at the Ministry of Religion. It is hoped that with the implementation of the E-RKMA system, the commitment of the leadership in Madrasah will be higher and its implementation will be easier.

### Application of E-RKAM Technology

The results of filling out the questionnaire in the madrasah of OKI Regency are based on the operationalization of concepts derived from the UTAUT theory from Venkatesh et al. (2003).

Table 4. Questionnaire in the madrasah of OKI Regency

Variable	Variable Dimensions	Description
<i>Performance Expectancy</i>	Utility	Measuring the extent to which a person uses technology is perceived better than previous conditions and user satisfaction in using the e-RKAM application.
	Speed	See how the system is able to improve user performance when using the e-RKAM application.
	Productivity	Measuring Complexity in the Use of e-RKAM System
<i>Effort Expectancy</i>	<i>Complexity</i>	Seeing the level of difficulty and level of understanding of users in using the e-RKAM system.
	<i>Ease of use</i>	Measuring the influence of people close to users on the use of technology (in this case, the madrasah environment).
<i>Social Influence</i>	Social	Measure the extent to which the closest people who have a relationship with users influence the use of technology (in this case, the Head of Madrasah, the leader at the OIC Regency Ministry of Religion, and the Leader at the South Sumatra Provincial Ministry of Religion).
	Subjective Norms	See if there are external source factors that affect the use of technology (in this case, infrastructure, human resources).
<i>Facilitating Condition</i>	Source	Look at the level of compatibility of the system with the technology used today.
	Knowledge	Look at the level at which the system is considered consistent with the existing values from previous experience.

Of the 164 madrasahs that were used as a total sampling, 98 madrasahs filled out questionnaires which were distributed from May 6 to May 20, 2024. From the results of the questionnaire, the following results were obtained:



Figure 6. From the results of the questionnaire

Results obtained from the distribution of questionnaires for variables *Performance Expectancy* The average scale given by the respondents was 4.22, meaning that most of the respondents agreed on the speed, usefulness and ability of the system to improve user performance when using the e-RKAM application. It was also supported by the statement of one of the South Sumatra Province Core Teams, namely Mrs. AA:

*"The existence of ERKAM is very helpful for madrasahs to prepare their financial reports, they don't have to bother printing many documents just by entering them in the application. The benefits are so many and the application is easy to use."*

For the value given by the respondents in terms of *effort expectancy* namely the complexity and ease of use of the ERKAM application, which is 4.01. This means that respondents mostly agree with the ease of the application and are not too complicated when using it. The e-RKAM admin at the district level in an interview with the researcher said that for the e-RKAM application, both version 1.0 and version 2.0 are easy to use and there are few madrasas who ask questions related to the difficulty of using the feature. It's just that the problem in OKI Regency in particular is the signal problem. As for OIC Regency, it is not included in the 3T (Limited, Remote, Outermost) area and far from the category of poor areas. This is allegedly due to the fact that the madrasah fills in the application simultaneously during the deadline so that the system becomes slow to access.

Furthermore, for the average respondent, a scale of 4.3 for *social influence* This means that almost all respondents also agreed that Social factors, namely the level of influence of the closest people on the user on the use of technology and the subjective norms of people who are considered important in the user's social environment on the use of influential technology in using the application. In addition, the E-RKAM application is indeed required to be used by madrasas receiving BOS funds in terms of planning and budgeting for priority needs in madrasas. This is contained in the Technical Instructions for the use of madrasah BOS funds starting from 2021 until now.

Slightly different from other variables, for the variable *facilitating conditions* Respondents gave a scale of 3.98. This means that there is a question given a measurement scale of 3 (neutral), namely that the limitations of facilities in madrasas also affect Usage for *user*. As is known, most madrasas are still private with minimal facilities, plus infrastructure assistance to madrasas is also limited so that madrasas really expect BOS funds for operational financing. This is in accordance with the statement from the EDM and ERKAM Development Consultant that most of the use of BOS funds is for spending on salaries of teachers and education personnel who are still united with non-civil servants as well as fulfilling the needs of learning infrastructure such as desks, chairs, cabinets and teaching materials for teachers and students in madrasas.

For this reason, the role of the technical implementer, namely the admin both at the provincial and regency/city levels as well as operators in madrasas can synergize with each other and communicate actively if they encounter obstacles or *sharing best practice* implementation in each region. In the future, it is hoped that the Ministry of Religious Affairs will be able to issue a stronger legal basis related to the implementation of the policy on the implementation of the E-RKAM system, whether in the form of a Ministerial Regulation or a Presidential Regulation, so that the implementation is stronger and can be carried out in all madrasas in 38 provinces in Indonesia as a whole.

Important findings of the evaluation related to e-RKAM (Electronic-based Madrasah Work Plan and Budget) indicate that e-RKAM has been effective in helping madrasas manage finances starting from the process of budgeting planning, administration and reporting. e-RKAM is also considered to provide benefits for private madrasas, but it is a challenge for public madrasas. In addition, e-RKAM does not provide information on planning and use data, so it is less flexible. There is still a discrepancy between e-RKAM and regulations. When the use is not appropriate, the Head of the Madrasah tends to adjust, because there is a type of budgeting that is not available in the account. Meanwhile, there are regulations on the authority of madrasas for certain activities that cause inconsistencies between existing regulations and the implementation of e-RKAM. The e-RKAM account is not in accordance with the BOS guidelines (one of the functions in the BOS fund). The nomenclature of activities is in BOS, but not in e-RKAM and so on.

## Conclusion

The implementation of the E-RKAM system has become a solution for more effective and efficient madrasah management and governance. This system is a challenge for public and private madrasahs in managing madrasah revenue and expenditure budgets. However, this application has been able to be a breakthrough for madrasahs towards madrasah digitalization. So that *good governance* especially in the Ministry of Religion can be realized through the implementation of the E-RKAM system in madrasahs.

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