

PRINCIPLES OF MANAGEMENT OF OPERATIONAL ASSISTANCE FOR THE IMPLEMENTATION OF EARLY CHILDHOOD ISLAMIC EDUCATION (BOP PAUD) AT KINDERGARTEN PLUS MA'ARIF PADANG PANJANG

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ABSTRACT: *This study aims to analyze the implementation of the management principles of the Operational Assistance Fund for the Provision of Islamic Early Childhood Education (BOP PLAUD) at TK Plus Ma'arif Padang Panjang. The research focuses on five key management principles: flexibility, effectiveness, efficiency, accountability, and transparency. A qualitative approach with a phenomenological design was employed to gain an in-depth understanding of the management practices of the BOP PLAUD fund. Data were collected through interviews, observations, and documentation. The primary data sources consisted of the BOP management team, while secondary data were obtained from teachers and the school committee. The findings reveal that the principle of flexibility is reflected in the preparation of the School Activity and Budget Plan (RKAS), which is based on the analysis of school quality reports and institutional needs while involving various stakeholders. Effectiveness is demonstrated through the establishment of a BOP management team that optimizes fund utilization according to institutional priorities and objectives. Efficiency is achieved by utilizing digital applications, such as SIPLab and NCM, in planning, fund utilization, and financial reporting, thereby reducing time, costs, and administrative efforts. Accountability is ensured through timely financial reporting in accordance with established regulations, whereas transparency is maintained by providing public access to financial information through written reports, school information boards, and communication with parents and the community. The implementation of these five principles supports effective, efficient, accountable, and transparent financial management, thereby strengthening institutional governance in Islamic Early Childhood Education.*

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INTRODUCTION

The Minister of Education and Culture of the Republic of Indonesia, Nadiem Makarim, issued Circular Letter No. 1 of 2020 concerning the Policy of Freedom of Learning

or Freedom of Learning to achieve educational goals. Driving schools are one part of the Freedom of Learning policy ¹. Driving schools focus on improving overall student learning outcomes by creating student profiles based on Pancasila that include abilities, competencies, and character or personality. It starts with superior human resources, namely school principals and teachers ². The Decree of the Minister of Education and Culture Number 1177/M/2020 concerning the Driving School Program, establishes the rules for the implementation of the program. One of the rules stipulates that the Driving School program must focus on improving all abilities and competencies of students as a whole to help realize the Pancasila Profile. The next decision is that the driving school program is implemented through: a) the dissemination of the program, b) the selection of the province, district, or city that will implement it, c) the selection of schools that will implement the program, d) the implementation of activities in the provincial, district, or city local government, e) the implementation of activities in schools, and f) program evaluation. In the fifth decision, it is determined that all costs needed from the implementation of this decision will be borne by the State Budget and Regional Budget ³

Regarding education financing, the state has provided quite a lot of financial support to the education sector, one of which is the Education Provider Operational Assistance (BOP) program or better known as School Operational Assistance (BOS). Therefore, the ⁴funds budgeted in the education sector are sufficient to finance various educational activities. 20% of the State Budget is budgeted for educational activities, so that it is able to respond appropriately and to various needs in the implementation of national education. The government has focused on the allocation of existing funds in the education sector as a very important contribution in building a better country (Budaya, 2013). These efforts can be seen in the distribution of Operational Assistance for the Implementation of Education (BOP) funds to each school.

The BOP program is the realization of Law No. 20 of 2003 Article 34 paragraph (2) which explains that state and local governments guarantee the acquisition of compulsory

¹ Destisari Nurbani, Diding Nurdin, and Asep Dikdik, "Strategic Principal Leadership in Data-Driven and Value-Based School Planning: A Case Study from Indonesian Primary Education," *Journal of Islamic Education* 14, no. 1 (2025): 75–89, <https://doi.org/10.14421/jpi.2025.141.75-89>.

² Ayu Wilatikta et al., "CURRICULUM MANAGEMENT OF ISLAMIC RELIGIOUS EDUCATION AT THE BASIC EDUCATION LEVEL: CONTEXTUALIZATION OF LEARNING STRATEGIES DURING THE PANDEMIC" 5, no. 36 (2020): 251–63.

³ Amrullah Zidan Fahman Arbi, "Social Transformation in Character Education in the Digital Era: Opportunities and Challenges," *Social Studies in Education* 02, no. 02 (2024): 191–206.

⁴ Samirah Dunakhir et al., "BOP Fund Management Training for Early Childhood Education," *Proceedings of the National Seminar on the Results of Service* 17, no. 10 (2025): 775–80.

education at the minimum level of basic education for free. As a result of the implementation of this regulation, the central government and local governments must provide educational services to all primary and secondary school students, by ensuring that they do not incur educational costs. Education costs are an important component in the implementation of education. School financial management must be carried out in a way that allows the provision of the necessary facilities and infrastructure to improve student learning outcomes and support school autonomy and decentralization of education ⁵.

The BOP funds allocated to each school are directly managed by each school, which is often referred to as school-based management (MBS). School management is the harmonization and coordination of resources that can be carried out by each receiving school automatically or independently through several management inputs, so that the goals set by the school can be achieved according to the national education framework and include all interest groups related to the school. BOP funds can be used optimally with good management. All BOP funds received are managed based on procedures and rules in accordance with the technical instructions for the use of funds ⁶.

In order to meet the needs of schools, especially in the driving school program, the use of BOP funds aims to improve the quality of teaching, of course, the implementation of school activities must realize students who have different qualities and achievements in the academic and non-academic fields, support the development of school infrastructure such as the procurement of complete teaching and learning equipment, improve the welfare of educators and education personnel, and build collaboration between stakeholders ⁷.

As a Driving School in the distribution of Operational Assistance Funds for the Implementation of Education (BOP), it receives two types of operational assistance, the first is regular Operational Assistance for the Implementation of Education (BOP) which is generally received by schools registered in Dapodik, both public and private schools, the second is Operational Assistance for the Implementation of Education (BOP) Performance, which is received by schools that have been designated as driving schools or outstanding

⁵ Lilis Suwandari et al., "Evaluation of the Implementation of BOSP Fund Management Policy Based on Accountability and Transparency to Optimize the Learning Process at SDN Jati 3," *RIGGS: Journal of Artificial Intelligence and Digital Business* 5, no. 1 (2026): 3665–72, <https://doi.org/10.31004/riggs.v5i1.6496>.

⁶ P Agustina and B Gunawan, "The Effect of Transparency and Accountability on the Effectiveness of Village Funds," *Accounting and Business Review in Indonesia* 5, no. 1 (2025): 1804–10.

⁷ Emilda Sulasmi et al., "Indonesian Journal of Education and EVALUATION OF THE OPERATIONAL ASSISTANCE MANAGEMENT (BOP) MANAGEMENT FUNDING PROGRAM AT," *Indonesian Journal of Education and Mathematical Science | Vol 1 No 1 2020 Indonesian Journal of Education and* <https://doi.org/10.30596/Ijems.V1i1.3911> *Mathematical Science* 1, no. 1 (2020).

schools. The BOP funds provided by the government are managed independently by each school. BOP funds are managed by MBS (school-based management), This starts from planning, implementing the use of BOP funds, recording or bookkeeping, reporting and accountability for the use of funds and evaluating the management of education costs openly to the community and the government. Fund management can be carried out in accordance with the principles of BOP fund management based on article 2 of the Regulation of the Minister of Education, Culture, Research and Technology Number 63 of 2022, namely flexible, effective, efficient, accountable, and transparent. Because these principles directly affect the quality of education which is related to school facilities and infrastructure as well as existing learning resources ⁸.

The principal is responsible for the effective use of funds in schools ⁹. As the head of the school principal, he must be able to develop various dimensions of administrative activities. The use of operational funds is said to be effective if the funds set are appropriate and on target. An activity is considered effective if its use shows how suitable it is to achieve certain goals. Operational funds must be used effectively and efficiently for the benefit of the school, especially for teaching and learning activities. Financial management in schools must be carried out transparently so that anyone has access to the information needed. Transparency in school financial management, including BOP funds, plays an important role. The use of BOP funds to fund educational activities and work programs is supported by a standard accountability report, and must be submitted to parties in the school both orally and in writing, and open to scrutiny by interested parties and reliable reports ¹⁰.

The trustee has the obligation to account for all activities in the management of finances/funds. In applying the principle of financial accountability, the managed schools must be accountable. Transparency and accountability in school financial management have a close relationship, because they can have an impact on the performance of the education unit, therefore, transparency and accountability in the management of school funds is a powerful means to achieve school leadership performance ¹¹.

⁸ Melissa Nathania Simanjuntak, Dewi Amaliah Nafiati, and Neni Hendaryati, "Towards Integrity Education: A Study of Transparency and Accountability in BOS Fund Management," *Journal of Education Research* 5, no. 4 (2024): 6191–97, <https://doi.org/10.37985/jer.v5i4.1588>.

⁹ Sean Kelly et al., "Education Policy Analysis Archives Using Global Observation Protocols to Inform Research Strengths and Emerging Limitations," 2020, 1–34.

¹⁰ Hidayat Rahmat, "Management of Quality Improvement of Islamic Education Institutions in the City of Medan," *Journal of Islamic Education Management* 1, no. 1 (2016): 1–17, <http://etheses.uin-malang.ac.id/43721/>.

¹¹ M. Syukri Azwar Lubis et al., "Identification of Best Education Management Practices to Improve Learning Outcomes of Muslim Youth Adapting to 21st Century Competition," *AL-TANZIM: Journal of Islamic Education Management* 6, no. 1 (2022): 338–53, <https://doi.org/10.33650/al-tanzim.v6i2.3366>.

One way to increase transparency and accountability in school financial management is to make all information open. Information submitted related to existing financial management such as the School Budget Work Plan (RKAS) can be published in several strategic locations throughout schools so that it can be accessed by teachers, committees, principals, parents and the public. The more transparent and accountable a school is in managing its finances, the better the quality of its financial management. School financial management must not only be transparent and accountable, but also pay attention to the principles of effectiveness and efficiency. Effectiveness not only refers to the time needed to complete a task, but also to the quality of the task that must meet expectations. In addition, effectiveness does not only refer to the achievement of predetermined goals, but also to the quality of results and alignment with the organization's vision ¹².

TK Plus Ma'arif Padang Panjang is the only kindergarten school in Padang Panjang that is a Driving School, related to this TK Plus Ma'arif Padang Panjang receives Operational Assistance for the Implementation of Education (BOP) both regular and performance. Kindergarten (TK) is a level of Early Childhood Islamic Education that is essential in building a foundation for holistic child development, both in terms of cognitive, social, emotional, physical and language. This level of education is said to be of high quality when proven to have a long-term positive impact on children, such as increasing school readiness, learning achievement and productivity in the future ¹³.

Kindergarten Plus Ma'arif Padang Panjang with the status of an advanced private school in Padang Panjang City, another advantage that Kindergarten Plus Ma'arif has, namely, the existence of competent educators because the educators there are at least educated in S1 Early Childhood and some teachers have also participated in driving teacher education. This school with 3 learning groups has 3 learning rooms, 1 teacher assembly, 1 principal's room, 1 administration room, 2 toilets and a playground. Many parents want to send their children to this kindergarten, it can be said that Ma'arif Plus Kindergarten is one of the favorite schools in Padang Panjang. It is considered a favorite school because it has produced many excellent graduates both academically and non-academically. In addition,

¹² Aulia Safitri et al., "Analysis of BOS/BOP Budget Efficiency Policy and Its Implications for the Quality of Education Services at RA Raudhatul Amin," *Indonesian Educator Scientific Journal* 4, no. 1 (2025): 65–80, <https://ejournal.papanda.org/index.php/jipi/>.

¹³ Achmad Baidowi, "Implementation of the Operational Assistance Program Policy for the Implementation of Education During the Covid-19 Pandemic Achmad Baidowi," *Jambura Journal of Educational Management* 1, no. 2 (2020): 84–102.

parents register their children to Ma'arif Kindergarten because of the strategic and safe location of the school, as well as the instilling of strong religious values and character

The distribution of BOP funds at Kindergarten Plus Ma'arif Padang Panjang in the last three years (2023-2025) is: Table 1.1 Distribution of BOP Funds in 2022-2025

Yes	Academic Year	Number of Students	BOP Regular
1	2024/2025	71 people	Rs. 42.600.000
2	2023/2024	55 people	Rp 33.000.000
3	2022/2023	56 people	Rp 33.600.000

As a school with the status of a building that is still contracting and with various economic backgrounds and the work of parents of students, Kindergarten Plus Ma'arif Padang Panjang is growing rapidly among other educational institutions in Padang Panjang City. Kindergarten Plus Ma'arif continues to exist and is growing in the midst of competition for the quality of education offered by other educational institutions. To improve the quality of the school so that all learning processes and activities can run as expected, requires professional cost management, both in the exploration of funding sources and the distribution of funds.

TK Plus Ma'arif Padang Panjang, which was established in 2006, always tries to manage the Operational Assistance it receives well. Operational Assistance is allocated for various activities that have a direct impact on improving the quality of education, such as the procurement of textbooks, teaching aids, and other learning facilities. In addition, operational assistance is also used to organize curricular activities that support the development of students' character. Some funds are also allocated for teacher training and capacity building. By improving the competence of educators, Ma'arif Kindergarten seeks to create a better learning environment for students.

Based on information from the Padang Panjang City Education Office, of the 19 kindergartens in Padang Panjang, Kindergarten Plus Ma'arif Padang Panjang is one of the schools that is considered good in the management of operational assistance, this is seen from the speed and timeliness in the submission of reports on the use of BOP funds. Each report prepared by TK Plus Ma'arif Padang Panjang is in accordance with the set format, thus facilitating the verification and audit process. The reports provided by TK Plus Ma'arif Padang Panjang not only contain figures, but also are equipped with a clear and easy-to-understand narrative, explaining in detail how the funds are used. In addition, TK Plus

Ma'arif is very meticulous in attaching complete and valid supporting evidence. Every financial transaction is documented financially neatly arranged.

The management of operational assistance at Ma'arif Plus Kindergarten has a real positive impact. Students get access to quality teaching materials and adequate learning facilities, so that the learning process becomes more effective and creates an educational environment conducive to student development. With these conditions, many achievements have been obtained by Ma'arif Plus Kindergarten, including being named a driving school and a child-friendly school, teachers who participate in the driving teacher education program, winning the Olympic competition, tahfidz competitions, talent and interest competitions such as coloring and fashion shows. Especially as a Driving School that receives Operational Assistance for Education Financing (BOP) Performance, the assistance is used for activities that aim to improve the quality of learning and school achievement, in accordance with the existing driving school program.

The management of BOP funds really requires the role of the principal. In this case, the principal must be able to manage the allocation of school operational funds as optimally as possible. As a professional leader in the school, the principal needs knowledge of school financial management, including planning, implementing, evaluating, and being accountable. The basic point of management is planning, in terms of financing, it is called budgeting¹⁴. This shows that the ability of school principals to plan financing for activity plans and other supporting resources in the school environment is very important (Syafuddin & Makmun, 2000). Education is a strategic instrument in improving the quality of human resources and realizing national development goals. In supporting the improvement of the quality of education, the Indonesian government implements various policies, one of which is through the Driving School Program which is part of the Merdeka Learning policy. The implementation of the policy is supported by the provision of Operational Assistance (BOP) as a source of education financing that aims to ensure the sustainability of educational services, including in the Early Childhood Islamic Education (PIAUD) unit. The management of BOP funds is not only oriented towards meeting the operational needs of the institution, but also becomes a strategic instrument in improving the quality of educational services through the application of the principles of flexibility, effectiveness,

¹⁴ Nabillah Carlotta Rhomadhonia Haryanto and Astuning Saharsini, "Determinants Of The Effectiveness Of Preschool BOP Fund Management In Banjarsari Sub-District Determinan Efektivitas Pengelolaan Dana BOP PAUD Di Kecamatan Banjarsari," *Journal of Accounting, Management and Digital Business* 3, no. 2 (2024): 129–42.

efficiency, accountability, and transparency as mandated in Permendikbudristek Number 63 of 2022.

Conceptually, the management of education funds is part of education management that determines the effectiveness of achieving the institution's goals. Professional fund management requires participatory planning, targeted implementation, accountable reporting, and information disclosure to all stakeholders. In Early Childhood Islamic Education institutions, the management of BOP funds has different characteristics compared to other levels of education because it must be able to support educational services that are oriented towards early childhood development while strengthening the cultivation of Islamic values. Therefore, the application of BOP fund management principles is an important factor in creating effective institutional governance and contributing to improving the quality of education.

Although various studies have discussed the accountability, transparency, and effectiveness of BOS or BOP fund management, most of the research still focuses on primary and secondary schools and only examines one aspect of financial management. Research that comprehensively analyzes the implementation of the five principles of BOP fund management, namely flexibility, effectiveness, efficiency, accountability, and transparency in Early Childhood Islamic Education institutions, especially those with the status of Driving Schools while receiving Regular BOP and Performance BOP funds, is still very limited. These conditions show that there is a research *gap* that needs to be studied more deeply in order to obtain a complete understanding of BOP fund governance practices in PIAUD institutions.

Kindergarten Plus Ma'arif Padang Panjang is the only kindergarten with the status of a Driving School in Padang Panjang City that receives Regular BOP and Performance BOP funds. Although it still has limited facilities, including the use of rented buildings, this institution is able to show significant development, obtain various achievements, and be considered good by the Education Office in the aspect of managing and reporting BOP funds. This success indicates the existence of effective fund management practices and deserves to be used as an object of scientific study to understand how BOP management principles are applied in supporting the improvement of the quality of Early Childhood Islamic Education services.

Based on these research phenomena and gaps, the novelty of this research lies in a comprehensive analysis of the implementation of five principles of BOP fund management

in Early Childhood Islamic Education institutions with the status of Driving Schools. This research not only examines aspects of accountability or transparency partially, but also integrates the principles of flexibility, effectiveness, efficiency, accountability, and transparency in one complete analytical framework. In addition, this research presents an empirical context that has not been widely studied, namely the management of Regular BOP and Performance BOP funds in the Early Childhood Islamic Education unit, so that it is expected to make a conceptual contribution to the development of Islamic education financing management as well as become a practical reference for PIAUD managers in realizing effective, efficient, accountable, and transparent financial governance.

METHODS

This study uses a qualitative approach with a phenomenological design to gain an in-depth understanding of the application of the principles of management of Operational Assistance for the Implementation of Early Childhood Islamic Education (BOP PIAUD) at Kindergarten Plus Ma'arif Padang Panjang¹⁵. The qualitative approach was chosen because it is able to describe the phenomenon in its entirety based on real conditions in the field, so that the researcher can understand the meaning, experience, and process that occurs in the management of BOP PIAUD funds. In contrast to quantitative research that focuses on measuring the relationship between variables, qualitative research is more oriented towards exploring the meaning, interpretation, and understanding of a social phenomenon in depth.

The phenomenological design is used because this study seeks to reveal the *lived experiences* of actors who are directly involved in the management of PIAUD BOP funds. Through the phenomenological approach, the researcher not only describes the procedure of fund management, but also explores the meaning behind each management practice carried out by the managers. Thus, this study is able to provide a comprehensive picture of how the principles of BOP fund management are understood, implemented, and interpreted by informants in the context of the management of Early Childhood Islamic Education institutions. This approach allows researchers to obtain in-depth data so that they can explain the dynamics of BOP fund management more completely than just through document analysis or numeric data¹⁶.

¹⁵ Rahmad Nasution and Meyniar Albina, "Building Unity in Multicultural Education Diversity," *SCHOLARS : Journal of Social Humanities and Multicultural Education* 2, no. 2 (2024): 164–73, <https://doi.org/10.31959/js.v2i2.2781>.

¹⁶ Nurjanah Faud, R. Kempa, and Sumarni Rumfot, "The Effectiveness of the Utilization of Education Operational Assistance (BOP) Funds in an Effort to Improve the Quality of Early Childhood Education in

The location of the research was determined at TK Plus Ma'arif Padang Panjang because this institution is one of the Early Childhood Islamic Education units that has implemented the management of BOP PIAUD funds systematically and gained trust as a recipient institution for Regular BOP and BOP Performance. In addition, this institution has interesting characteristics to study because it is able to manage operational funds effectively despite facing various resource limitations. This condition makes TK Plus Ma'arif Padang Panjang a relevant location to study the implementation of the principles of BOP PIAUD fund management in depth.

RESULTS AND DISCUSSION

1. Flexibility of PIAUD BOP Fund Management

The Principal of Kindergarten Plus Ma'arif Padang Panjang in implementing the principle of flexibility in Planning the Use of Operational Assistance for the Implementation of Education (BOP) at Kindergarten Plus M'arif Padang Panjang is by way of school self-evaluation, school self-evaluation is the main foundation in applying the principle of flexibility. Kindergarten Plus Ma'arif Padang periodically evaluates school conditions, student needs, and programs that have been running. In every decision making of Kindergarten Plus Ma'arif Padang Panjang, school stakeholders are involved from teachers, committees as representatives of students' parents. The principle of flexibility is applied by providing space for each meeting participant to convey their ideas and opinions.

The results of the deliberation are then outlined in the form of a mutual agreement which is the basis for the preparation of the RKAS. The RKAS prepared at Kindergarten Plus M'arif Padang is designed with various budgets allocated for each activity that are not rigid, but can be adjusted to the needs of the school. After the RKAS is prepared and input in the ARKAS application, the treasurer will submit approval in the ARKAS application. The RKAS that has been ratified will undergo changes and the Principal of Kindergarten Plus Ma'arif Padang Panjang in implementing the principle of flexibility in Planning the Use of Operational Assistance for the Implementation of Education (BOP) at Kindergarten Plus M'arif Padang Panjang is by way of school self-evaluation, school self-evaluation is the main foundation in applying the principle of flexibility. Kindergarten Plus M'arif Padang periodically evaluates school conditions, student needs, and programs that have been running. In every decision making of TK Plus Ma'arif Padang Panjang, school stakeholders

Bula District, Eastern Seram Regency," *EDUCATION: Journal of Education and Learning* 5, no. 1 (2024): 1567–76, <https://doi.org/10.62775/edukasia.v5i1.1083>.

are involved from teachers, committees as representatives of students' parents. The principle of flexibility is applied by providing space for each meeting participant to express their ideas and opinions. The results of the deliberation are then outlined in the form of a mutual agreement that forms the basis for the preparation of the RKAS. The RKAS prepared at TK Plus M'arif Padang is designed with various budgets allocated for each activity that are not rigid, but can be adjusted to the needs of the school. After the RKAS is compiled and input in the ARKAS application, the treasurer will submit approval in the ARKAS application. The RKAS that has been ratified will undergo changes and shifts, so that the school holds the preparation of a change RKAS. After the RKAS is completed, the BOP Team will socialize the RKAS to teachers, committees and guardians, with the aim that teachers, along with parents will know the plans that have been made.

The research conducted by Purnami et al ¹⁷, with the title "Analysis of Financial Management of the Operational Assistance Fund for the Implementation of Early Childhood Education (BOP-PAUD) at Cikoang Kindergarten, Takalar Regency" said that Cikoang Kindergarten in preparing the School Work Plan and Budget (RKAS) takes into account various factors, such as school conditions, learning needs, and the availability of tools. The preparation process involves identifying activities, making work programs, and supervision from the Head of the Foundation and the Principal. This RKAS has been socialized to related parties, including the Head of the Education Office, parents of students, and teachers. However, complete information about the RKAS has not been fully accessed by the wider community. Regarding the use of School Operational Assistance (BOS) funds, Cikoang Kindergarten has applied the principle of transparency by conveying information to the School Committee and parents of students through meetings and visual media such as banners. The results of this study show the same thing as the research conducted by the researcher, that in compiling the RKAS planning, it goes through various stages, namely by balancing and identifying the needs of the school, after the preparation of the RKAS socializes with other parties such as teachers, parents and the Foundation.

The application of the principle of flexibility in the management of Operational Assistance for the Implementation of Early Childhood Islamic Education (BOP PIAUD) funds at Ma'arif Padang Panjang Plus Kindergarten shows that the budget planning process

¹⁷ Yuntari Eka Purnami and Endah Masrunik, "IMPLEMENTATION OF EARLY CHILDHOOD EDUCATION (Case Study at Pertiwi Kindergarten, Sanankulon Village) accessing the services they need. Therefore, the Operational Assistance Program in Obtaining Early Childhood Program Services. The Overall Goal of the Pengel Program" 16 (2024).

has been carried out adaptively in accordance with the real needs of the institution. Flexibility is realized through the preparation of the School Activity Plan and Budget (RKAS) which begins with a self-evaluation of the school, needs analysis, and the involvement of various stakeholders, such as principals, teachers, committees, and parent representatives. In addition, the budget allocation is not determined based on a fixed percentage, but is adjusted to the priority scale and can be changed if there are new needs through the RKAS revision mechanism. These findings show that flexibility is not interpreted as unlimited freedom, but as the ability of institutions to adjust fund management to the dynamics of educational needs without ignoring the provisions that have been set by the government.

The findings of this study explain that the preparation of RKAS should be based on the analysis of school needs and involve various stakeholders so that budgeting decisions are more objective and on target. The involvement of various parties in the planning process not only improves the quality of decision-making, but also creates a sense of *ownership* of the program to be implemented. Thus, flexibility in fund management is not only related to the flexibility to determine budget allocation, but also reflects the application of participatory principles in education management that are able to produce financing policies that are more responsive to the needs of institutions.

Practically, the application of the principle of flexibility has a positive impact on the effectiveness of the management of BOP PIAUD funds at TK Plus Ma'arif Padang Panjang. The school's ability to adjust budget allocation based on changing needs allows each educational program to obtain financing support proportionally so that learning goals can be achieved optimally. This flexibility also strengthens adaptive financial governance in the midst of changes in policies and operational needs of the institution.

Therefore, the principle of flexibility can be seen as one of the important factors in realizing quality management of PIAUD BOP funds because it is able to integrate compliance with regulations with the ability of institutions to respond dynamically to educational needs.

2. Effectiveness of PIAUD BOP Fund Management

The effectiveness of the management of the Early Childhood Islamic Education Implementation Operational Assistance (BOP PIAUD) funds at Kindergarten Plus Ma'arif Padang Panjang is reflected in the achievement of the objectives of using funds in accordance with the planning that has been prepared in the School Activity Plan and Budget (RKAS).

The effectiveness begins with planning that considers the needs of the institution, the formation of a BOP management team involving school principals, teachers, administrative staff, committees, and parent representatives, as well as the implementation of programs in accordance with school development priorities. Fund management is not only oriented towards budget absorption, but is also directed to improve the quality of educational services through the provision of facilities and infrastructure, teacher competency development, provision of learning media, and the implementation of various activities that support student development. These findings show that the effectiveness of BOP fund management is not only measured by the suitability between the plan and the realization of the budget, but also by the ability of the fund to generate real benefits for improving the quality of education.

The results of this study explain that the effective use of BOP funds is able to improve the quality of learning through the provision of adequate learning facilities, learning media, and educational game tools that support early childhood development. In addition, it also shows that effective management of operational funds contributes to improving the quality of education through the development of academic and non-academic activities. The similarity of these findings shows that the effectiveness of the management of education funds is not only determined by compliance with technical instructions, but also by the ability of institutions to optimize all resources to achieve sustainable educational goals.

The implications of this study show that the effectiveness of the management of BOP PIAUD funds has a strategic role in improving the quality of governance of Early Childhood Islamic Education institutions. The right use of funds is able to create a more conducive learning environment, improve educator competence, improve facilities and infrastructure, and encourage improvement of student achievement in various fields. Thus, the effectiveness of BOP fund management not only has an impact on the administrative aspect, but is also a factor that strengthens the quality of educational services and the competitiveness of institutions. Therefore, the success of BOP fund management needs to be maintained through needs-based planning, consistent program implementation, and continuous evaluation so that the benefits of the funds received can be optimally felt by all school residents.

In addition, the effectiveness of the use of BOP funds can also be seen in terms of improving student achievement. The use of Educational Operational Assistance (BOP) funds at Maarif Padang Panjang Plus Kindergarten has proven to be effective in improving

student achievement. A well-managed BOP fund has enabled the school to provide a variety of quality learning support programs and facilities. This is reflected in the success of Maarif Plus Kindergarten students in achieving various achievements in various competitions, such as tahfiz competitions, MTQ, painting, and coloring. These achievements not only make schools and teachers proud, but also clear evidence that investment in Early Childhood Islamic Education through the optimal use of BOP funds provides very positive results.

The results of the research conducted by Gustianto¹⁸ show the same thing as the research that conveys that effectiveness is defined as the achievement of goals that are in accordance with the expectations and plans set at the beginning. This principle emphasizes the quality of results or achievements to the vision and mission of an educational institution. An institution can be said to meet the principle of effectiveness if its management can be properly channeled to finance all activities of the Early Childhood Islamic Education learning process.

3. Efficiency of PIAUD BOP Fund Management

Efficiency is determined by the number of results obtained from activities. Efficiency is the relationship between income and expenditure, performance and output, performance is related to energy, time, and cost. The application of the efficiency of BOP fund management at Ma'arif Padang Panjang Plus Kindergarten in the procurement of goods and services using the Siplah Application, in accordance with the regulations on the use of BOP funds from the government. By referring to the RKAS and the approval of the school principal, the treasurer will order goods with the Siplah Application, after ordering, there will be a BRIVA number or account for payment by the treasurer, the treasurer will make NCM payments, so that there are no transactions through cash, then, the goods will be delivered by the owner of the school store, the treasurer will check the goods delivered, if it is in accordance with the order will confirm the receipt of goods through the Siplah application.

The management of BOP at TK Plus Ma'arif as conveyed by the Principal and Treasurer is now easier and more practical with the help of an application. In making reports it also does not take longer, in shopping, and reduces calculation errors, with the help of the arkas application to make reports faster and more accurately. cost to the market, or labor.

¹⁸ Hari Gustianto and Sulistianto Sutrisno Wanda, "Implementation of the Bop Fund Budget Processing System at Java-Based Sdn Kramat Jati 19 Morning," *Source: The Indonesian Journal of Information System* 9 (2026): 75–89.

Similar research was conducted by Rodianto¹⁹, the results of the study show that the next stage that is carried out after the planning process is the stage of purchasing goods which is carried out online through the SIPLAH application. Furthermore, the school treasurer, assisted by the administration, will carry out budget bookkeeping or reporting related to financial receipts and expenditures carried out through the online RKAS Application. The ease in this reporting process is because ARKAS has been integrated with dapodik so that in making the planning and reporting process of the use of BOS funds more effective and efficient. This research has the same research results as the researcher's research, that in the use of funds in the procurement of goods and services assisted by the SIPLAH application and in reporting with the ARKAS application, so that the existence of this application provides convenience for the natural use of funds.

The efficiency of the management of the Early Childhood Islamic Education Implementation Operational Assistance (BOP PIAUD) funds at Ma'arif Padang Panjang Plus Kindergarten is shown through the optimal use of resources in every stage of fund management, ranging from planning, procurement of goods and services, to financial reporting. Schools utilize the SIPLah application in the procurement process of goods and services as well as the ARKAS application in the preparation of financial planning and reporting. The use of these two applications makes the administrative process faster, more accurate, and well-documented, while reducing the use of cash transactions and minimizing the potential for errors in financial management. In addition, efficiency is also reflected in the school's ability to allocate funds according to priorities so that various learning programs, teacher competency improvement, infrastructure maintenance, and other supporting activities can be carried out optimally without wasting resources. These findings show that efficiency is not only related to cost savings, but also reflects the ability of institutions to generate maximum benefits through the appropriate use of resources.

The results of Lukmonowati²⁰'s research also explained that the use of the SIPLah and ARKAS applications is able to increase the efficiency of school operational fund management because the entire planning, spending, and reporting processes are carried out

¹⁹ Rodianto Rodianto, Eri Sasmita Susanto, and Triawan Adi Cahyanto, "Website-Based Bop Fund Management Application to Improve Financial Management Performance of Early Childhood Education Nurul Ilmu," *Mnemonic Journal* 6, no. 2 (2023): 163–69, <https://doi.org/10.36040/mnemonic.v6i2.6942>.

²⁰ Yuyun Lukmonowati, Hadi Samanto, and Yuwita Ariessa Pravasanti, "The Effect of BOS Funds, Education BOP Funds and Parental Income on the Learning Achievement of Class X Students at SMK Negeri 1 Mojosongo," *Scientific Journal of Business Accounting*, 3, no. 3 (2024): 551–58, <https://doi.org/10.53088/jikab.v3i3.86>.

in an integrated and digital-based manner. Similarly, the implementation of ARKAS provides convenience for schools in preparing budgets, controlling the use of funds, and preparing financial reports in accordance with applicable regulations. The similarity of these findings indicates that digital transformation in education financial management has become an important factor in improving administrative efficiency, accelerating the decision-making process, and strengthening more effective and accountable financial governance. Thus, the use of information technology not only functions as an administrative tool, but also as a strategic instrument in realizing modern and performance-oriented management of education funds.

The implications of this study show that the efficiency of the management of PIAUD's BOP funds makes a significant contribution to improving the quality of governance of Early Childhood Islamic Education institutions. Efficient management allows schools to optimize each budget allocation to support the achievement of the institution's vision and goals, while improving the quality of educational services without increasing the burden of operational costs. The use of digital systems also increases accuracy, transparency, and speed in the financial administration process so that fund management becomes more professional and accountable. Therefore, strengthening the competence of managers in utilizing financial technology and optimizing the use of supporting applications is an important strategy to maintain the efficiency of PIAUD's BOP fund management in a sustainable manner amid the demands of digitizing education governance.

4. Accountability of PIAUD BOP Fund Management

As responsibility for the management of operational assistance at Kindergarten Plus Ma'arif Padang Panjang, the BOP TEAM has made a fund report in accordance with the BOP technical guidelines and existing applications. The school reports to the relevant agencies, namely the Education and Culture Office of Padang Panjang City every month at the end of the month. The report is given in the form of a complete print out consisting of a general cash book, tax helper book, bank helper book, recapitulation of the use of funds, SPTM and a cash closing book equipped with SPJ which consists of administration in the form of an order letter, a letter of handover of goods, payment receipts, photos of goods held, reports and photos of documentation of school activities financed by BOP funds

The results of the research conducted by the researcher show the same thing as the research conducted by Imade Astra Winaya, et al. in 2022 in the study "Analysis of the

Principles of Management of Regular School Operational Assistance (BOS) Funds in the Independent Learning Program" which states that the reporting process for the use of School Operational Assistance (BOS) funds in schools is carried out by the school treasurer in stages. Reports are made both offline and online. For offline reports, the school makes a statement of the use of funds and responsibilities which are then submitted to the Tabanan Regency Education Office. As for online reports, schools report directly through the BOS website. All financial transactions of BOS funds are well documented in various books and proof of expenditure. A complete report on the use of BOS funds is prepared quarterly and submitted to the Education Office and reported online. The school also involves parents of students in supervising the use of BOS funds through school committee meetings.

A similar research was conducted by Shevia Dwi Diantari et al in 2024 with the research title "Operation of the RKAS Application in the Classification of School Operational Assistance Funds (BOS), the results of the study show that reporting and accountability in the use of BOS funds must be verified, validated and submitted by the school. In the use of the RKAS application, the accountability report document will be checked and audited in accordance with applicable regulations. In addition, the use of the remaining BOS funds must be reported to the RKAS system. The stages of the BOS fund realization report include a report on the remaining budget, the realization of use in one year, and a report on the results of completing the implementation of the procurement of goods and services. The accountability report must not exceed the time limit. The results of the study show that the results are in line with the research conducted by the researcher at Kindergarten Plus Ma'arif Padang Panjang, that schools have an obligation to report the use of operational assistance funds to the Education Office to be verified, reporting is compiled with the help of the RKAS application, reporting is carried out according to the predetermined deadline.

Accountability for the management of funds for the Operational Assistance for the Implementation of Early Childhood Islamic Education (BOP PIAUD) at Kindergarten Plus Ma'arif Padang Panjang is realized through the preparation of financial statements that are systematic, timely, and in accordance with applicable technical instructions. The entire reporting process is carried out using the ARKAS application and is supported by complete accountability documents, such as general cash books, bank assistant books, tax helper books, recapitulation of the use of funds, Absolute Responsibility Statement Letter (SPTJM), as well as various transaction evidence, including receipts, goods order letters, handover

minutes, and activity documentation. The report is submitted periodically to the Education Office, foundations, teachers, school committees, and other related parties as a form of accountability for the use of public funds. These findings show that accountability is not only realized through administrative completeness, but also through compliance with reporting procedures and the ability of institutions to account for each use of funds in a transparent and measurable manner.

The results of²¹ this study also confirm that the BOP fund accountability report must contain details of the use of the budget along with valid supporting documents before being submitted to the relevant agencies. In addition, the use of the ARKAS application further strengthens accountability because the entire reporting process can be verified, validated, and audited in accordance with government regulations. The similarity of these findings shows that accountability is a fundamental principle in education financial governance because it ensures that every use of funds can be accounted for administratively and substantively.

The implications of this study show that the application of the principle of accountability contributes to increasing the trust of stakeholders in the management of BOP PIAUD funds. Orderly, complete, and timely reporting not only meets regulatory demands, but also strengthens a culture of governance that is professional, administratively orderly, and oriented towards public services. Good accountability also minimizes potential deviations in budget use, simplifies the monitoring and evaluation process by the government and foundations, and becomes the basis for financial management decision-making in the next period. Therefore, strengthening the capacity of financial managers, consistency in the preparation of reports, and optimizing the use of digital systems needs to be continued so that the accountability of PIAUD's BOP fund management can be maintained and improved in a sustainable manner.

5. Transparency of PIAUD BOP Fund Management

The application of the principle of transparency in the management of funds for the Operational Assistance for the Implementation of Early Childhood Islamic Education (BOP PIAUD) at TK Plus Ma'arif Padang Panjang is realized through information disclosure, clarity of the division of tasks in the BOP management team, and easy access to financial

²¹ Nur Alawiyah Kharisma Yusuf, "Implementation of the Management Function of the Principal of RA (Raudhatul Athfal) School Towards the Management of the Educational Operational Assistance Program (BOP) at the Raudhotul Athfal (RA) Educational Institution, East Ungaran District," *Pedagogica: Journal of Educational Sciences* 2, no. 1 (2022): 56–61, <https://doi.org/10.57251/ped.v2i1.339>.

reports for all stakeholders. The BOP management team consisting of school principals, treasurers, teachers, administrative staff, school committees, and parent representatives have clear roles and responsibilities in each stage of fund management. All financial transactions are supported by complete accountability documents, while reports on the use of funds are published through school information boards so that they can be accessed by teachers, parents, and the public. In addition, transparency is also strengthened through monitoring and evaluation activities carried out periodically by the foundation and the Education Office. These findings show that transparency is not only interpreted as financial information disclosure, but also as an effort to build communication, participation, and sustainable supervision in the management of education funds.

The results of this study state that transparency in the management of school operational funds is realized through the delivery of information on the use of funds to all stakeholders and the involvement of the community in the supervision process. This finding also explains that internal and external supervision is an important part of ensuring transparency and preventing budget abuse. In addition, Arum's research ²² shows that the publication of financial statements through school information media and verification by the Education Office and the inspectorate is an effective mechanism in strengthening the transparency of education fund management. The similarity of the results of the study indicates that transparency is not only determined by the disclosure of financial statements, but also by the existence of a supervisory system that allows every use of funds to be monitored and evaluated objectively.

It can be said that TK Plus Ma'arif Padang Panjang has implemented the principle of transparency with the existence of a BOP management team that has responsibilities and duties, in the implementation of the use of funds, the treasurer has completed the report with SPJ in the form of proof of transactions, marketing letters of goods/services, proof of payment and other necessary documents. TK Plus Ma'arif Padang Panjang has also made it easier for the community, especially parents and teachers, to access information on BOP planning and reporting on the use of funds with reports in the form of printouts, as well as recaps of the use of funds pasted in the school information in strategic places.

²² Anita Ambar Arum, "Analysis of the Effectiveness of the Management of Special Allocation Funds for Operational Assistance for the Implementation of Early Childhood Education (BOP-PAUD)," *Curve: Journal of Financial and Business Management Economics* 1, no. 3 (2024): 137–50, <https://doi.org/10.53088/kurva.v1i3.1123>.

The management of the use of funds at Kindergarten Plus Ma'arif Padang Panjang is also inseparable from the supervision of the parties involved, monitoring and evaluation are carried out by the Foundation and the Padang Panjang City Education Office. Supervision is carried out so that the use of BOP funds at Kindergarten Plus Ma'arif Padang Panjang is in accordance with the plan and on target, besides that it also improves communication and coordination between the Education Office and the school.

The implications of this study show that the application of the principle of transparency is able to increase public trust in the financial governance of Early Childhood Islamic Education institutions. The disclosure of information regarding the planning, use, and reporting of funds encourages the creation of active participation from parents, school committees, and foundations in supervising the financial management of the institution. This condition not only strengthens public accountability, but also minimizes potential irregularities in the use of PIAUD BOP funds. Therefore, transparency needs to be seen as an integral part of good *governance* in education management, because it is able to build an open organizational culture, improve the quality of decision-making, and support the effective, efficient, accountable, and sustainable management of education funds.

CONCLUSION

This study shows that the management of Operational Assistance for the Implementation of Early Childhood Islamic Education (BOP PIAUD) at Ma'arif Padang Panjang Plus Kindergarten has implemented the principles of flexibility, effectiveness, and efficiency well. The principle of flexibility is realized through the preparation of the RKAS which refers to the results of the analysis of quality report cards and school needs without being bound by a standard budget percentage, and involves various stakeholders, such as the BOP management team, teachers, school committees, and parent representatives. Meanwhile, the effectiveness of fund management is reflected in the formation of a BOP management team that works collaboratively and uses funds in accordance with the needs of the school so that it can support the implementation of various programs. The principle of efficiency is realized through the use of technology, such as the SIPLah and NCM applications, which simplify the process of planning, using, and reporting funds so that they save more time, cost, and energy.

In addition, the management of BOP funds at Kindergarten Plus Ma'arif Padang Panjang has also met the principles of accountability and transparency. Accountability is

realized through the preparation of reports on the use of funds periodically, on time, and in accordance with the provisions, accompanied by complete accountability documents (SPJ) and submitted to the Education Office, foundations, teachers, committees, and parents. Meanwhile, transparency is implemented by providing clear bookkeeping, opening access to information to the public, and publishing reports on the use of funds through school information boards and oral submissions. Thus, the management of PIAUD BOP funds at Kindergarten Plus Ma'arif Padang Panjang has been carried out in a participatory, responsible, and open manner so as to be able to support the achievement of the goals of implementing education optimally.

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