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Analysis of BOP PAUD Program Effectiveness in Tanjungpinang: Challenges and Solutions in The Archipelago 2025/2026

Rezty Pratiwi Palestine¹, D. Darmanto², Heri Wahyudi³

^{1,2,3} Department Master of Public Administration, Faculty of Educational Institution, Universitas Terbuka, Indonesia.
Email: reztypratiwipalestina29@gmail.com¹, darmanto@ecampus.ut.ac.id², heriw@ecampus.ut.ac.id³

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ABSTRACT

This study aims to analyze the effectiveness of the Early Childhood Education Implementation Operational Assistance Program (BOP PAUD) in Tanjungpinang as a public policy instrument in supporting the governance and quality of early childhood education services. This research is motivated by the fact that there are still gaps between digital-based policy design and implementation practices in the field, such as delays reporting administrative errors, and limited human resource capacity in the management of BOP PAUD funds. The research uses a descriptive qualitative approach with data collection techniques through interviews, observations, and documentation of the Education Office, the head of PAUD, operators, and treasurers. The research analysis uses indicators of program effectiveness according to Sutrisno, which include program understanding, accuracy of targets, timeliness, achievement of goals, and real changes. The results of the study show that the BOP PAUD Program has helped support the operations of educational units and improve financial administration governance, but the effectiveness of the program has not been optimal. The main problems are found in the low technical understanding of implementers, delays in reporting, the phenomenon of double workload, and the uneven impact of improving the quality of education services. This research confirms that the effectiveness of programs is not only determined by regulations and digital systems, but is also influenced by human resource capacity, institutional support, and coordination between policy actors. Therefore, it is necessary to strengthen the capacity of implementers, optimize technical assistance, and improve program governance based on regional needs to increase the effectiveness of the management of BOP PAUD funds.

Keywords: Program Effectiveness, BOP PAUD, Policy Implementation, Financial Governance, Early Childhood Education.

I. Introduction

The implementation of education is a fundamental aspect in improving the quality of globally competitive human resources. This is marked by the existence of a thirteen-year compulsory education program in the 2025-2029 National Medium-Term Development Plan which focuses on educational opportunities ranging from Early Childhood Education (PAUD) to Senior High School (SMA). To support the achievement of these goals, adequate operational funding support is needed, especially in the PAUD education unit as the initial foundation for the formation of students' character and basic abilities. The



management of educational operational funds is related to the application of good governance principles, including planning, direction, monitoring, as well as activities to organize and control financial resources in a company or agency (Jatmiko, 2017). Public financial management must be based on the principles of accountability, transparency, and effectiveness so that the use of the budget can be accounted for and on target (Hidayah, 2023).

As a form of government support for the implementation of PAUD, Operational Assistance for the Implementation (BOP PAUD) was distributed which aims to assist PAUD units in meeting operational needs in accordance with applicable provisions, but there are still several problems such as late reporting, regional infrastructure inequality, and the fulfillment of improving the quality of education (Safitri, 2025); (Mulyadi, 2025); (Hifdzi, 2025) (Rahmawati, 2023). So, for minimizing this was formed policy of digitization of public financial governance, management of BOP PAUD funds The is carried out through integrated information systems, such as the School Activity Plan and Budget Application (ARKAS), the School Procurement Information System (SIPLah), and the School Activity Plan and Budget Application Monitoring (MARKAS).

With the integration of this information system, it is hoped that it will be able to increase transparency, accountability, and efficiency in the management of education funds as set forth in Joint Circular (SEB) of the Minister of Home Affairs Number 907-6479-SJ and the Minister of Education and Culture Number 7 of 2021 concerning the Integration of Information Systems for the Management of Operational Assistance Funds for Education Units (BOSP), the Ministry of Education and Culture and the Ministry of Home Affairs which states that ARKAS is a single application in managing the education budget with the regional financial management system with the purpose pEngelolaan BOSP fundsonUnits Education transparent, accountable, and sustainable (Astuti, 2022) (Rahmawati, 2023).

II. Literature Review and Hypothesis Development

The effectiveness of programs in public administration reflects the alignment between policy objectives, implementation processes, and results achieved. According to , the measurement of public service performance must be carried out comprehensively by considering various management perspectives and the resulting outcomes, not just the achievement of administrative targets. Not only that, The Oxford Handbook of Public Accountability explains that public accountability is a central element in good governance, which includes mechanisms of transparency, accountability, and supervision of the use of public resources (Andrews, Boyne, & Walker, 2020; Bovens, Goodin, & Schillemans, 2020; Mardiasmo, 2017). The importance of a comprehensive approach in analyzing the implementation and evaluation of public policies, including various factors that affect the success of implementation at the field level Sutrisno put forward five main indicators to measure program effectiveness, namely program understanding, target accuracy, timeliness, achievement of goals, and real change. This framework is seen as relevant because it is comprehensive, operational, and able to capture the dimensions of inputs, processes, outputs, and (Situmorang, 2016) Outcome in an integrated manner in the evaluation of public policy.

In the context of the BOP PAUD Program, the five indicators are applied to assess the implementers' understanding of digital techniques and systems, the suitability of the distribution and utilization of funds, the accuracy of implementation and reporting, the achievement of operational objectives and the improvement of service quality, and the real impact felt by the education unit. Previous research has shown that the digitalization of operational assistance systems contributes positively to increased transparency and accountability. However, most of these studies are still partial and focus on primary or secondary education, so a holistic study of the effectiveness of the BOP PAUD program at the city level is still very limited. This literature review is in line with the purpose of the research which not only wants to measure the level of program effectiveness qualitatively, but also to explore the dynamics of implementation in the field and the influencing factors. Using the framework as an analysis knife, this study is expected to be able to fill the gap in the literature by presenting a comprehensive evaluation that integrates process and outcome perspectives.

Theoretically, this study contributes to enriching the understanding of the application of program effectiveness indicators in the context of early childhood education which has unique characteristics. Practically and policy-wise, the research findings are expected to be recommendations for local governments in improving the design, distribution mechanism, and assistance of the BOP PAUD program that is more responsive to local needs, so that the effectiveness of the program is not only achieved administratively, but also has a substantive impact on improving the quality of early childhood education services in Tanjungpinang.

III. Research Method

This study uses the Descriptive Qualitative to gain an in-depth and contextual understanding of the effectiveness of the Early Childhood Education Implementation Operational Assistance Program (BOP PAUD) in Tanjungpinang City. The qualitative descriptive approach was chosen because it was able to explore the dynamics of policy implementation, the perception of implementers, and contextual factors that affect the effectiveness of the program based on five indicators of effectiveness according to (Moleong, 2017). The research was carried out in Tanjungpinang City, Riau Islands Province. Primary data collection was carried out in the period from January to February 2026 through several techniques, namely semi-structured in-depth interviews, non-participant observations, open questionnaires, and documentation studies. Data were collected from 7 informants who were selected by purposive sampling based on criteria of direct involvement in the management of BOP PAUD, position position, and variety of educational units. The informants consisted of officials of the Tanjungpinang City Education Office (Sub-Division of Early Childhood Education and Non-Formal Education), heads of PAUD units (kindergarten and family planning), operators, as well as treasurers, and school committees.

Data collection techniques include: (1) in-depth interviews with interview guides; (2) non-participant observation of the process of fund management, reporting, and utilization of the ARKAS, SIPLah, and HEADQUARTERS systems; (3) an open questionnaire to capture a wider perception; and (4) documentation studies on financial statements, technical specifications, proof of accountability, and reporting data of BOP PAUD. Data analysis is carried out by Thematic Analysis follows the Miles and Huberman model, which includes data reduction, data presentation, and conclusion drawing and verification. The analysis process began with a complete transcription of the interview, followed by Open Coding to identify the initial theme based on the indicator, then (Scott, 2017) axial coding to connect between categories, and Selective Coding to form a core theme and pattern of relationships. To ensure the trustworthiness of the findings, this study applies data triangulation which includes source triangulation (comparing interview, observation, and document data), method triangulation (a combination of interviews, observations, and questionnaires), and theoretical triangulation. The credibility of the data is strengthened through member checking with key informants, while dependability and confirmability are maintained through complete trail audit records and verification with supervisors.

IV. Result and Discussion

The research on the effectiveness of the BOP PAUD Program in Tanjungpinang City conducted an integrated evaluation through five indicators, on the grounds that the five indicators are interrelated and failure in one dimension can weaken the overall performance of the policy.

4.1. Program Understanding

Program understanding is a fundamental indicator in determining the effectiveness of policy implementation because it affects how implementers understand policy objectives, operational procedures, rights, obligations, and administrative responsibilities. Effective implementation requires not only procedural

compliance, but also a substantive understanding of broader policy objectives and objectives. In the context of the BOP PAUD Program, the understanding of the program includes knowledge of technical instructions, mechanisms for the use of funds, institutional responsibilities, and financial reporting procedures through integrated digital systems such as ARKAS, SIPLah, and MARKAS. A comprehensive understanding is important to ensure that implementers can use BOP PAUD funds strategically to improve the quality of early childhood education services (Adnyani & Astawa, 2023). The results of the study show that the heads of PAUD, operators, and treasurers in Tanjungpinang City in general have a fairly good procedural understanding of the program. This condition is supported by socialization and technical assistance activities that are routinely carried out by the Tanjungpinang City Education Office two to four times a year. The mentoring activities are focused on planning, budget realization, and accountability reporting through digital platforms. These efforts help implementers understand the program administration flow and meet formal reporting requirements (Arum, 2024).

However, a more in-depth analysis shows that the understanding of the implementer still tends to be procedural rather than substantive. Most implementers are able to complete administrative requirements but still have difficulty in linking financial management practices to the broader goal of improving the quality of education. Differences in educational background and technical competence are factors that are quite influential on the variation in understanding. Some operators still use a trial-and-error approach in operating the ARKAS and SIPLah applications, which shows that there is still a limited conceptual understanding of the digital governance system and strategic policy objectives. These findings support the research of Adnyani and Astawa (2023) who stated that the digitalization of education financial management does not automatically increase policy effectiveness if the implementers do not have adequate institutional capacity and technical capabilities. In Tanjungpinang City, the implementation of the digital financial system has indeed succeeded in strengthening administrative compliance, especially in budgeting and reporting procedures. However, the system has not been fully able to improve strategic financial planning and the quality of educational services in all PAUD institutions. As a result, the risk of misreporting, inefficient use of funds, and dependence on certain operators is still relatively high.

This condition has direct implications for the quality of PAUD services. Some PAUD institutions still prioritize administrative completion over strategic educational needs, so that BOP PAUD funds are used more for routine operational needs than for the development of learning innovations, improving teacher competence, and strengthening child-centered educational activities. As a result, the impact of the BOP PAUD program on improving the quality of education is still uneven between institutions. In addition, the reliance on a small number of operators with technical capabilities also creates administrative vulnerabilities in several PAUD institutions in Tanjungpinang. When operators face high workloads or technical constraints, reporting delays and data inaccuracies become more likely to occur. This shows that the sustainability of digital financial governance in PAUD institutions still depends more on individual capacity than institutional readiness.

4.2. Target Accuracy

Target accuracy is an indicator used to assess the extent to which a program is implemented in accordance with the characteristics and real needs of the target group. In the context of the BOP PAUD Program, the accuracy of the target is not only measured from the administrative accuracy in determining the recipient institution based on Dapodik data, but also from the extent to which the funds provided are able to answer the operational needs and needs to improve the quality of education in each PAUD institution in Tanjungpinang City. The results of the study show that the distribution of BOP PAUD funds in Tanjungpinang City administratively has been running quite on target. Funds are allocated based on the number of students and distributed directly to the accounts of each institution in accordance with the provisions of Permendikbud Number 9 of 2021. This mechanism is able to increase transparency and minimize errors in determining aid recipients because only active PAUD institutions registered with Dapodik are entitled to receive BOP PAUD

funds. From an administrative side, the system has helped create a more orderly and accountable distribution of aid.

However, substantively the accuracy of the program targets still shows inequality between PAUD institutions in Tanjungpinang. Although the formula for allocating funds is applied in the same way, the conditions and capacity of each PAUD institution have significant differences. Some PAUD institutions located in the central area of Tanjungpinang City generally have better administrative readiness, more adequate human resources, and stronger managerial skills. This condition makes the institution more able to use BOP PAUD funds strategically to support learning innovation, procurement of Educational Game Tools (APE), teacher competency development, and improve the quality of child-centered learning services. On the other hand, several PAUD institutions located in suburban areas and densely populated areas still face limited infrastructure, human resource capacity, and administrative capabilities. In these institutions, BOP PAUD funds are used to meet routine operational needs such as electricity payments, internet, building maintenance, and the provision of basic learning materials. As a result, the use of funds tends to be focused on maintaining the sustainability of institutional operations rather than encouraging innovation and improving the quality of education. This condition causes the impact of the program on improving the quality of PAUD services in Tanjungpinang to be uneven between institutions.

Field findings also show that the implementation of digital financial governance systems such as ARKAS and SIPLah has not been fully effective in all PAUD institutions in Tanjungpinang. Some operators still experience difficulties in the procurement process through SIPLah due to limited choice of goods, price fluctuations in the local market, and technical constraints on the internet network. In addition, there are institutions that are still very dependent on one or two operators who have technical capabilities in digital administration. When operators experience technical constraints or high workloads, reporting delays and budget adjustments become more frequent. These findings strengthen the opinion of Arum (2024) and Rahmawati (2023) that the effectiveness of education funding policies is greatly influenced by the institutional readiness and managerial capacity of program implementers. In the context of Tanjungpinang City, the fund allocation mechanism based solely on the number of students has succeeded in creating administrative justice, but has not been fully able to accommodate the diversity of conditions of PAUD institutions. The policy still tends to use a uniform approach even though each institution has different geographical conditions, institutional capacity, and operational needs.

This condition has important implications for the equitable distribution of the quality of PAUD services in Tanjungpinang City. Institutions that have better managerial capacity tend to get more optimal program benefits, while institutions with limited administrative and financial capacity still have difficulty making the most of BOP PAUD funds to improve the quality of educational services. As a result, the program's contribution to improving the quality of PAUD in Tanjungpinang is still uneven.

4.3. Punctuality

Punctuality is one of the important indicators in assessing the effectiveness of a public program because it is directly related to the smooth implementation of activities, the continuity of organizational operations, and the quality of administrative and financial governance. In the context of the Early Childhood Education Implementation Operational Assistance Program (BOP PAUD), punctuality not only includes the accuracy of the distribution of funds from the government to recipient institutions, but also includes the accuracy of the implementation of activities, the use of the budget, and the preparation and submission of accountability reports according to the set schedule. Punctuality is a very important aspect because delays in one of the administrative stages will have a direct impact on the institution's operational process, the implementation of learning activities, and the disbursement of funds at the next stage. Thus, the punctuality indicator not only reflects administrative compliance, but also demonstrates institutional capacity to manage the program effectively and sustainably.

The results of the study show that the process of distributing BOP PAUD phase I and phase II funds in Tanjungpinang has generally been running according to the schedule set by the central government. The local government through the Tanjungpinang City Education Office has also implemented a monthly reporting mechanism as an effort to increase supervision, evaluation, and control of the use of funds at the education unit level. Compared to the annual reporting mechanism previously implemented, the monthly reporting system is considered more effective because it allows administrative errors, budget misunderstandings, and document shortcomings to be immediately identified and corrected before accumulating at the end of the fiscal year. This system also helps local governments in monitoring the use of funds more quickly and systematically so that potential irregularities can be minimized early.

However, at the implementation level, various obstacles are still found that affect the timeliness of program implementation in a number of PAUD institutions in Tanjungpinang. Reporting delays are still frequent, especially in small-scale private PAUD institutions that have limited administrative personnel and human resources. In some institutions, program operators and treasurers are still concurrently serving as classroom teachers, administrative staff, and even managers of learning activities, so they have to divide their time between teaching tasks, school management, preparation of learning administration, and financial report input through digital applications such as ARKAS and SIPLah. This condition causes the workload of implementers to be very high and has an impact on the slow financial administration process. Delays usually occur more often at the end of the month, before the semester reporting deadline, or when the budget adjustment process is carried out.

In addition, this study also shows that the geographical context and infrastructure conditions in Tanjungpinang also affect the timeliness of program implementation. As an archipelago with not completely homogeneous regional conditions, several PAUD institutions located in suburban areas and densely populated areas still face unstable internet network quality limitations. In practice, operators often experience technical problems when accessing the ARKAS and SIPLah systems, such as slow data synchronization, server interruptions, system errors, and automatic data storage failures. These technical problems cause the process of entering reports to be carried out repeatedly and takes longer than planned. In fact, in some cases, operators have to use a private internet network or visit a specific location that has better internet access so that the reporting process can be completed on time. This situation shows that the success of digitalization of education financial governance is highly dependent on the readiness of technology infrastructure that is evenly distributed in each region.

On the other hand, the increasing demands of digital-based administration have not been fully balanced with the readiness of human resource capacity in PAUD institutions. Most PAUD institutions, especially those run by the private sector, still have a simple organizational structure with a limited number of administrative personnel. The management of financial administration and digital reporting often relies on only one or two people who have the technical skills to operate digital applications. When operators experience technical problems, are unable to attend, or have a high workload, the administrative and reporting processes are automatically hampered. Dependence on certain individuals shows that institutional capacity to support program implementation is still unevenly distributed among PAUD institutions in the region.

This study also found that the change in the reporting system from manual to digital creates a new form of adaptation for educational institutions. While digitalization has proven to improve transparency, accountability, and oversight of the use of funds, at the same time the system also increases the administrative complexity that must be met by PAUD institutions. Many PAUD managers consider that digital reporting obligations require high accuracy, adequate technical skills, and additional work time outside of the main duties as early childhood educators. As a result, some institutions have become more focused on completing administration rather than strengthening the quality of learning services. This condition shows a tendency to administrative burden, which is an increase in administrative burden that can reduce the focus of implementers on the substance of educational services.

In the context of Tanjungpinang, the issue of punctuality has a direct impact on the effectiveness of the BOP PAUD Program as a whole. Delays in reporting can affect the next stage of the disbursement process so as to hinder the implementation of learning programs, the procurement of educational game equipment, the maintenance of educational facilities, and the activities to improve teacher competency that have been planned by the institution. In addition to having an impact on operational aspects, administrative delays also cause uncertainty in the planning of educational activities at the PAUD unit level. If this condition continues without strengthening institutional capacity and improving supporting infrastructure, then the main goal of the BOP PAUD Program to improve the quality of early childhood education services in an equitable and sustainable manner will be difficult to achieve optimally.

Argumentatively, these findings show that timeliness in the implementation of the BOP PAUD Program is not just an administrative technical issue, but reflects the relationship between human resource capacity, digital infrastructure readiness, and the effectiveness of policy-implementing organizations. Therefore, increasing program effectiveness requires a strategy that is not only oriented towards strengthening the digital system, but also on developing implementer competencies, simplifying administrative burdens, and equitably distributing technology infrastructure support for all PAUD institutions in the region.

4.4. Achieving Goals

The achievement of goals is one of the main indicators in measuring the effectiveness of a public program because it shows the extent to which the policies implemented are able to realize the goals that have been set since the planning stage. From the perspective of public administration, the achievement of goals is not only measured through administrative successes such as the distribution of budgets or the completion of accountability reports, but also through the substantive impact generated on the program's target groups. Therefore, the success of a program must be seen comprehensively, starting from the achievement of operational targets, improving the quality of governance, to real changes felt by the beneficiaries. In the context of the Early Childhood Education Implementation Operational Assistance Program (BOP PAUD), the achievement of goals is not only related to the distribution of assistance funds to PAUD institutions, but also concerns the program's ability to maintain the operational sustainability of the institution, strengthen administrative and financial governance, and improve the quality of early childhood education services in a sustainable and equitable manner.

The results of the study show that administratively and operationally, the BOP PAUD Program in Tanjungpinang has achieved quite significant goals. This program is one of the main sources of funding for most PAUD institutions, especially private PAUD which has limited self-financing capabilities. BOP PAUD funds are used to meet the various operational needs of the institution, such as the procurement of educational game equipment (APE), the development of learning media, the payment of honorarium for non-ASN educators, the maintenance of facilities and infrastructure, electricity and internet payments, as well as the implementation of learning activities and other supporting activities. In practice, the existence of BOP PAUD funds is very helpful for institutions in maintaining operational stability so that the learning process can run regularly and sustainably.

In the context of Tanjungpinang, the existence of the BOP PAUD Program is becoming increasingly important because most PAUD institutions still have a high level of dependence on government assistance. Many private PAUD institutions have a relatively limited number of students so that income from education fees has not been able to meet the operational needs of the institution optimally. This condition causes the PAUD BOP to function as the main buffer instrument for the sustainability of early childhood education services in the region. Without this assistance, some institutions have the potential to experience difficulties in financing daily operational activities, paying educators' salaries, providing learning facilities, and even maintaining the sustainability of educational activities. Thus, in terms of institutional sustainability, the BOP

PAUD Program has played a very strategic role in maintaining the stability of early childhood education services in the regions.

In addition to supporting institutional operations, this study also shows that the implementation of digital systems such as ARKAS, SIPLah, and MARKAS has succeeded in strengthening administrative governance and accountability of fund management at the level of PAUD institutions in Tanjungpinang. Prior to the implementation of the digital system, the process of budgeting, procuring goods, and reporting the use of funds was still carried out manually, making it more vulnerable to administrative errors and reporting delays. After digitalization is implemented, the fund management process becomes more structured, documented, and easily monitored by local governments. The Education Office is also easier to monitor and evaluate the use of funds because reports can be accessed periodically through an integrated digital system. This shows that the program's objectives in improving transparency, efficiency, and accountability in the management of education funds have been achieved quite well.

However, this study found that the achievement of the objectives of the BOP PAUD Program in Tanjungpinang is still more dominant in administrative aspects and operational sustainability than in substantive improvement of the quality of education. In many PAUD institutions, BOP funds are still used more to meet routine and administrative needs than to develop learning innovations, increase the capacity of educators, or strengthen the quality of children's education services directly. This condition occurs because most institutions are still facing limited facilities, the number of educators, and managerial capacity, so that the priority of using funds is more directed to meeting the basic operational needs of the institution. As a result, the space for the development of learning quality and educational innovation is still relatively limited.

Interviews with PAUD heads, operators, and PAUD supervisors in Tanjungpinang show that although learning facilities and the variety of children's activities have improved, the impact of programs on early childhood development has not been measured systematically and integrated. Until now, the evaluation of the success of the program at the regional level is still more oriented towards administrative indicators such as the accuracy of reporting, the suitability of the use of funds with technical instructions, and the level of budget absorption. Meanwhile, measurements of improving the quality of learning, developing children's creativity, social-emotional skills, children's readiness to enter basic education, and improving teacher competence have not been the main focus in the program evaluation system. This shows that the success of the program is still understood administratively rather than as an instrument for transforming the quality of early childhood education services as a whole.

In the context of Tanjungpinang, this condition shows that there is a gap between the normative goals of the policy and the reality of implementation on the ground. Formally, the BOP PAUD Program has succeeded in creating more orderly administrative governance, increasing reporting compliance, and maintaining operational stability of educational institutions. However, substantively, the program has not been fully able to encourage the transformation of the quality of early childhood education services equally between institutions. Early childhood education institutions that have principals, operators, and educators with better managerial capacity tend to be able to use funds more strategically to develop learning quality and improve service quality. On the other hand, institutions that have limited human resources and infrastructure still focus on meeting basic operational needs so that the benefits of programs in improving the quality of education are less optimal.

In addition, this study also found that the orientation of program implementation at the institutional level is still greatly influenced by administrative pressures. Many PAUD managers in Tanjungpinang prioritize compliance with administrative and reporting procedures over the development of learning innovations due to concerns about administrative errors that can affect the next stage of the disbursement process. As a result, most of the manager's energy and time is spent more on completing administrative obligations than designing a more creative and child-oriented education quality development strategy. This condition shows that the digitalization of financial governance, although successful in increasing supervision and accountability, also indirectly adds administrative pressure to PAUD institutions that have limited institutional capacity.

The findings of this study reinforce the view of Michael Howlett and M. Ramesh (2020) and Murdianingrum (2020) that the success of public policy implementation cannot be judged only from administrative indicators and procedural compliance, but must be seen from the substantive impact produced on the target community. In the case of Tanjungpinang, the administrative success of the BOP PAUD Program has not been fully proportional to the improvement of the quality of early childhood education services in a real and equitable manner. Therefore, increasing the effectiveness of programs in the future requires a change in the orientation of policy evaluation that not only emphasizes the administrative and budget absorption aspects, but also measures the impact of programs on the quality of learning, child development, the competence of educators, and the sustainability of the quality of early childhood education services at the regional level.

4.5. Real Change

Realchange is an indicator that assesses the extent to which a program produces a concrete impact that can be felt directly by the target group after the program is implemented. In the context of the BOP PAUD Program, real change is not only measured by administrative changes or the availability of physical facilities, but also by its impact on the quality of the learning process, institutional capacity, and benefits felt by students and parents. Thus, this indicator is important to see if the BOP PAUD Program is really able to create substantive changes in early childhood education services in Tanjungpinang City. The results of the study show that the BOP PAUD Program in Tanjungpinang City has produced a number of real changes, especially in the aspects of learning facilities and the continuity of institutional operations. Before the existence of the BOP PAUD fund, many PAUD institutions, especially small-scale private PAUD, experienced limited learning facilities such as Educational Game Tools (APE), children's storybooks, interactive learning media, and physical facilities in the learning room. Through the BOP PAUD fund, the institution has begun to be able to provide more adequate learning facilities such as indoor and outdoor APE, official reading books, simple musical instruments for extracurricular activities, as well as repair facilities such as ceilings, windows, swings, and slides that were previously unmaintained.

In the context of Tanjungpinang City, these changes are quite felt, especially in PAUD which previously had limited operational funding. Several PAUD heads said that before the existence of the PAUD BOP, institutions often had difficulty providing learning media that were in accordance with the needs of children's development. After the financial assistance, learning activities became more varied and children were more active in participating in classroom activities. Parents of students also consider that the child's learning environment has become more comfortable and interesting than before. This condition shows that the BOP PAUD Program has had a real impact on improving the quality of the early childhood learning environment in Tanjungpinang. In addition to changes to learning facilities, this program also encourages changes in the governance of PAUD institutions in Tanjungpinang City. The obligation to plan, implement, and report based on a digital system through ARKAS and SIPLah makes administrative management more orderly and documented. Most PAUD institutions are now getting used to systematically planning budgets and recording the use of funds more accountably. In the short term, this condition helps to increase the managerial capacity of PAUD managers, especially in the administrative and financial management of the institution.

This study found that the real changes produced by the program are still partial and uneven among PAUD institutions in Tanjungpinang. Institutions that have better managerial capacity tend to be able to use funds more optimally to support learning innovations and improve service quality. On the other hand, institutions with limited human resources and infrastructure are still more focused on fulfilling basic operational needs. As a result, the impact of the program on improving the quality of PAUD services varies between institutions. This study also found that the changes that occurred were still more visible in the aspect of program output than in substantive educational outcomes. Physically, learning facilities have indeed improved and administration has become more orderly, but the impact on children's development such as

cognitive, social-emotional, motor, and learning readiness does not have a clear measurement system at the regional level. Until now, the Tanjungpinang City Education Office still evaluates programs based on administrative compliance and the realization of budget use rather than measurable child development achievements.

In the context of Tanjungpinang, this condition shows that there is a gap between the normative goals of the policy and the real results achieved in the field. The BOP PAUD program has succeeded in becoming an important enabling factor for the sustainability of operations and the improvement of institutional facilities, but it has not fully become a major factor that is able to transform the quality of early childhood education services. The changes that have occurred are still greatly influenced by other factors such as the competence of educators, parental support, the quality of the leadership of the head of PAUD, and the intensity of coaching from the Education Office. These findings reinforce the view of the World Bank (2021), UNESCO (2023), and Narda, Azzahra, and Heryawan (2023) that the success of education policies cannot only be measured by the availability of resources and facilities, but must be seen from the extent to which these policies produce real and sustainable learning impacts. In the case of Tanjungpinang City, the BOP PAUD Program has succeeded in creating significant administrative and physical changes, but the substantive impact on improving the quality of early childhood education is still not optimal and uneven.

4.6. Supporting Factors and Challenge

a. Supporting Factors

There are several factors that significantly support the implementation of the Early Childhood Education Operational Assistance Program (BOP PAUD) in Tanjungpinang. First, the clarity of regulations and technical guidelines (juknis) provides a relatively structured and standardized framework for program implementers. Regulations such as the Minister of Education and Culture Regulation Number 9 of 2021, supported by technical guidance from the Education Quality Assurance Agency, have established clear procedures regarding fund allocation, the ten components of fund utilization, administrative responsibilities, and reporting mechanisms. The existence of these regulations reduces ambiguity in policy interpretation and helps educational institutions understand their roles and obligations in managing BOP PAUD funds. As a result, implementers possess clearer operational references in carrying out administrative and financial activities in accordance with government standards.

Second, the integration of digital information systems, including the School Activity and Budget Plan Application (ARKAS), the School Procurement Information System (SIPLah), and the Monitoring Application for School Activity and Budget Plans (MARKAS), has become one of the major strengths of program implementation. The adoption of these systems has transformed financial management from manual administration into a more integrated and technology-based governance system. Through digitalization, the processes of planning, procurement, budgeting, reporting, and monitoring can be conducted more efficiently, transparently, and systematically. In addition, the systems provide real-time data access and automatic verification mechanisms, enabling the Education Office and central government to supervise the use of funds more effectively (Ningsi, 2024). This condition contributes to reducing administrative errors, minimizing delays in reporting, and strengthening public accountability in the management of educational operational funds.

Third, the active involvement of the Tanjungpinang City Education Office in socialization, mentoring, supervision, and technical assistance has become an important institutional factor supporting program effectiveness. The implementation of regular socialization activities, conducted approximately two to four times annually, has helped improve the understanding of PAUD principals, operators, and treasurers regarding technical procedures and digital reporting systems. Technical assistance and direct mentoring also provide opportunities for implementers to consult and resolve administrative problems encountered during program implementation. This institutional support plays an important role in strengthening coordination

between policy actors and reducing implementation gaps among PAUD institutions with varying organizational capacities.

Fourth, the flexibility in the utilization of BOP PAUD funds, although still regulated within technical provisions, enables educational institutions to adjust expenditures according to their operational priorities and actual institutional needs. This flexibility allows PAUD units to allocate funds for learning materials, educational play equipment, facility maintenance, administrative needs, and other supporting activities that directly contribute to improving service quality. In practice, such flexibility helps institutions adapt funding use to local conditions and institutional challenges, especially in areas with differing resource availability and educational infrastructure conditions.

Fifth, the commitment and participation of implementers at the institutional level also serve as important supporting factors in ensuring program continuity. Although the level of understanding and technical competence among implementers varies, most PAUD managers demonstrate a strong commitment to implementing the program in accordance with existing regulations and administrative requirements. This commitment is reflected in efforts to complete reporting obligations, participate in technical training, and adapt to digital governance systems despite existing limitations in infrastructure and human resource capacity. The collective contribution of these supporting factors has encouraged improvements in administrative governance, facilitated the achievement of operational objectives, and generated several tangible changes, particularly in the improvement of learning facilities, institutional administration, and educational service support within PAUD institutions in Tanjungpinang.

b. Challenge

On the other hand, this study confirms that the implementation of the BOP PAUD Program in Tanjungpinang continues to face significant and interconnected structural challenges that affect the overall effectiveness of the program. The most dominant challenge relates to the limited capacity of human resources at the institutional level. The educational and professional backgrounds of implementers vary considerably, ranging from senior high school graduates to undergraduate degree holders whose academic backgrounds are not related to administration, finance, or information systems. This condition contributes to differing levels of understanding regarding financial governance, digital administration, and technical procedures in managing BOP PAUD funds. In addition, the phenomenon of multiple job responsibilities remains common among PAUD personnel. Many operators and treasurers concurrently serve as teachers, school administrators, or even principals, resulting in overlapping workloads and limited time allocation for financial management and reporting activities (Hupe, 2020). Consequently, the implementation process often depends heavily on a limited number of individuals, increasing the risk of administrative errors, delays in reporting, and uneven implementation quality across institutions.

The second major challenge concerns technical and infrastructure limitations associated with the digital governance system. Although the implementation of ARKAS, SIPLah, and MARKAS has improved administrative efficiency and strengthened accountability mechanisms, several technical obstacles continue to occur during implementation. Application disruptions, slow system performance, synchronization failures, and unstable server access are still frequently experienced by operators during data input and reporting processes. Furthermore, internet connectivity limitations remain a significant issue, particularly for PAUD institutions located in suburban or geographically peripheral areas. In practice, unstable internet access not only delays reporting submission but also increases the administrative burden on implementers who must repeatedly revise or re-upload financial documents. This condition demonstrates that the success of digital governance policies is highly dependent on the readiness of supporting infrastructure and the technological capacity of local institutions.

The third challenge relates to the limited flexibility of policy implementation and the lack of adaptation to local institutional contexts. The allocation mechanism for BOP PAUD funds, which is primarily based on student enrollment numbers, does not always reflect the varying operational needs and institutional conditions of PAUD providers in archipelagic regions. Several institutions with relatively small student

populations often face difficulties in meeting operational needs because the amount of funding received is insufficient to cover institutional priorities, facility maintenance, and educational support activities. In addition, the technical provisions governing the utilization of funds are considered relatively rigid, limiting the ability of institutions to adapt expenditures according to urgent local needs (Mardiasmo, 2017). As a result, some institutions experience challenges in optimizing the use of funds to improve educational quality in accordance with their contextual conditions.

Another challenge identified in this study is the lack of optimal evaluation and impact measurement mechanisms. Current evaluation practices remain predominantly administrative in nature, focusing mainly on indicators such as fund absorption rates, reporting completeness, and compliance with technical procedures. Although these indicators are important for ensuring accountability, they are insufficient to comprehensively assess the substantive impact of the BOP PAUD Program on improving educational quality, institutional capacity, or child learning outcomes. Consequently, the evaluation process tends to emphasize procedural compliance rather than measuring long-term program effectiveness and service quality improvements. This condition limits the government's ability to identify whether the program has genuinely contributed to strengthening early childhood education services at the local level.

Furthermore, coordination among policy actors, although generally functioning adequately, still requires strengthening to support more responsive and adaptive implementation. Communication and coordination between the Education Office, PAUD institutions, operators, and technical supervisors are sometimes constrained by differences in understanding, uneven dissemination of information, and limited follow-up assistance for institutions experiencing technical difficulties. In several cases, assistance mechanisms are still reactive rather than preventive, meaning that support is often provided only after administrative problems or reporting delays occur. According to Creswell (2018), effective policy implementation requires continuous coordination, communication, and institutional collaboration to ensure that policy objectives can be translated consistently at the field level.

Argumentatively, this study demonstrates that although supporting factors such as regulatory clarity and digital governance systems are relatively strong at the policy design level, implementation-level challenges remain the primary obstacles preventing the achievement of optimal and equitable program effectiveness. The interaction between institutional support and implementation constraints explains why several indicators of program effectiveness proposed by Sutrisno, particularly program understanding, timeliness, and real change, still exhibit significant variation among PAUD institutions. This finding indicates that the success of the BOP PAUD Program is not determined solely by policy formulation or technological availability, but also by the readiness of human resources, institutional adaptability, infrastructure support, and the effectiveness of coordination among policy actors in translating policy objectives into substantive educational improvements.

V. Conclusion

Based on the results of the research, the BOP PAUD Program in Tanjungpinang City has generally been quite effective in supporting the operational sustainability of PAUD units and strengthening institutional administrative governance. This program assists early childhood education institutions, especially private early childhood education, in meeting basic operational needs such as the procurement of learning media, maintenance of infrastructure, payment of honorariums, and the implementation of early childhood learning activities. In addition, the use of digital systems such as ARKAS, SIPLah, and MARKAS has encouraged more orderly, transparent, and accountable management of funds at the institutional level. However, the effectiveness of the BOP PAUD Program in Tanjungpinang City is still more dominant in administrative and operational aspects than in substantive improvement of the quality of educational services. Program evaluations are still oriented towards administrative compliance, reporting accuracy, and budget absorption, while impact measurement on the quality of learning and early childhood development has not been carried out systematically. In addition, there is still a capacity gap between PAUD institutions, especially between

institutions that have good managerial skills and mastery of technology and institutions that still have limited human resources and supporting facilities.

This research also shows that the implementation of digitization of fund governance has not been fully balanced with the readiness of human resources at the level of PAUD institutions in Tanjungpinang. Many operators still concurrently serve as teachers, so the administrative burden becomes high and affects the accuracy of reporting. In some institutions, internet network constraints and limited ability to use digital applications are also still obstacles in the management and reporting of BOP PAUD funds. This condition shows that the success of the program is not only determined by policies and budgets, but also greatly influenced by the implementation capacity at the local level. Therefore, the Tanjungpinang City Education Office needs to map the capacity of PAUD units so that coaching and assistance can be carried out more on target according to the conditions of each institution. Technical assistance and training on the use of digital systems need to be strengthened on an ongoing basis, especially for PAUD that still has administrative and technological limitations. In addition, the head of the PAUD unit needs to provide more optimal administrative support to operators so that fund management and reporting can run more effectively, so that the BOP PAUD Program not only creates administrative order, but is also able to improve the quality of early childhood education services more evenly and sustainably in Tanjungpinang City.

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