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Making Sense of Operational Assistance Fund Management in Early Childhood Education: A Phenomenological Study

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Abstract

Purpose: This study aims to understand and uncover the meaning of the lived experience of Early Childhood Education (ECE) managers in administering the Operational Assistance Fund (*Bantuan Operasional Penyelenggaraan* or BOP) for early childhood education institutions, with particular emphasis on accountability, responsibility, and the underlying values that shape their managerial practices.

Methodology: The study employed a qualitative approach with an Interpretative Phenomenological Analysis (IPA) design. Data were collected through in-depth interviews, participant observation, and documentary study involving a single key informant who manages BOP funds at an early childhood institution in Makassar City, South Sulawesi, selected through criterion purposive sampling to ensure depth and richness of lived experience.

Results: Findings reveal that the informant interprets the BOP fund as a trust (*amanah*) that must be managed transparently, responsibly, and in the best interest of learners. The informant navigates administrative burdens, disbursement delays, and multidimensional accountability demands, while sustaining practice through peer learning, disciplined recording, participatory planning, and proactive coping strategies.

Conclusions: BOP fund management is not merely an administrative and compliance-driven process but is fundamentally a moral undertaking anchored in trusteeship, integrity, and dedication to community welfare, extending accountability beyond procedural compliance toward substantive, felt outcomes for children.

Limitations: This study was conducted at a single early childhood institution with a limited number of informants, therefore the findings are contextual and not generalizable.

Contributions: This research enriches public sector accountability scholarship through a phenomenological lens and provides practical guidance for improving BOP fund management.

Keywords: *Accountability, Early Childhood Education, Lived Experience, Operational Assistance Fund, Phenomenology*

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1. Introduction

Early Childhood Education (ECE) constitutes the most crucial foundation within the broader architecture of a national education system. During the period from birth to six years of age, children pass through what is widely termed the golden age, a developmental window in which cognitive, affective, social, and motor potential unfolds at a pace that will never again be replicated across the life course. Heckman (2006) demonstrated that investment in early childhood education yields the highest rate of return of any stage of education, reaching a ratio of approximately 13 to 1 for every dollar invested. This finding constitutes a compelling argument for states to ensure that every dimension of ECE management, including its financial administration, is conducted accountably and is genuinely oriented toward fulfilling children's developmental rights.

The Indonesian government's commitment to ECE is embodied in a series of regulatory instruments, ranging from Law Number 20 of 2003 concerning the National Education System to Government Regulation Number 17 of 2010 concerning the Management and Administration of Education. As a tangible expression of financial support, the government disburses the Operational Assistance Fund (*Bantuan Operasional Penyelenggaraan* or BOP), transferred directly to recipient ECE institutions. Under Regulation of the Minister of Education and Culture Number 2 of 2022, the BOP allocation for ECE was set at IDR 600,000 per student per year, intended to help institutions finance operational activities not covered by personnel costs. By 2022 this scheme had reached more than 160,000 ECE institutions across all provinces (Kemendikbud, 2021), a figure that reflects the seriousness of state commitment while simultaneously exposing the complexity of implementation challenges at the institutional level.

Field realities, however, indicate that the magnitude of disbursed funding does not automatically correspond to the quality of its management. Wahyuni and Kurniawan (2020) found that a substantial proportion of ECE managers in Central Java experienced significant difficulty in preparing financial accountability reports, largely due to limited understanding of accounting systems and frequently changing reporting regulations. The Indonesian Supreme Audit Board (*Badan Pemeriksa Keuangan* or BPK) further documented irregularities in BOP fund utilisation across various regions, ranging from mismatches between planned and realised expenditure to weaknesses in internal control systems. Nurhayati (2021) added that ECE managers frequently experience tension between stringent administrative reporting demands and the limited human resource capacity available to their institutions. This gap between das sollen, the policy ideal of transparent and accountable management, and das sein, the far-from-ideal reality on the ground, constitutes the empirical point of departure for the present study.

What remains insufficiently examined in this body of scholarship is the subjective dimension of the management experience itself. The question of how an ECE manager, typically holding a non-accounting educational background, operating within a resource-constrained environment, and burdened by moral responsibility for children's development, makes sense of every act involved in administering the BOP fund has not received an adequate answer. Does she construe her work merely as an administrative obligation to satisfy bureaucratic demands? Or does she experience it as a moral responsibility that transcends technical financial matters? How does she construct an awareness of accountability when rigid regulation collides with the dynamic, real needs of learners? These questions constitute the core of the phenomenon this study seeks to explore. Prior research has generally approached BOP for ECE from technical angles, namely fund-use effectiveness, reporting compliance, or impact on service quality, and has therefore not penetrated the deepest layer of managers' subjective experience, which is precisely the key to understanding why practice on the ground varies so widely despite a uniform regulatory framework.

Ontologically, the phenomenon of BOP fund management in ECE cannot be understood as a single, objective, and linear reality. Reality is, in fact, plural, socially constructed, and imbued with meanings that differ for every individual who lives it. ECE managers are not merely mechanistic agents implementing policy; they are subjects who actively construct meaning from every fund-management experience, meaning coloured by values, perceptions, emotions, and deeply personal interpretation. Epistemologically, meaningful knowledge of this phenomenon cannot be obtained solely through statistical measurement or document analysis. Authentic knowledge can only be uncovered through deep exploration of managers' lived experience, entering their world of consciousness, listening to their narratives, and capturing the meanings they construct from experiences that are sometimes riddled with paradox and tension. Phenomenological epistemology teaches that knowledge of social phenomena is always mediated by the intentionality of consciousness: the way a person becomes aware of something can never be separated from their background, values, and the entire horizon of their lived experience (Schutz, 1967).

From a methodological standpoint, it is precisely this feature that renders the qualitative phenomenological approach the most relevant choice. The phenomenological tradition initiated by Edmund Husserl and developed further by Heidegger, Merleau-Ponty, and Schutz within social phenomenology provides a conceptual apparatus that enables researchers to uncover the essential structures of subjective human experience. Schutz (1967) asserted that the everyday life-world (Lebenswelt) is always intersubjective in character, meaning is not formed in a vacuum but within a web of social relations with supervisors, education office officials, parents, and fellow managers. This approach does not seek to generalise findings to a broad population; rather, it seeks to deeply understand how the phenomenon is experienced and given meaning by those at the frontline of that experience. Within this frame, phenomenology allows the researcher to capture the subtlest nuances of ECE managers' experience: how they confront the practical dilemmas of fund management, interpret ambiguous regulation, and build accountability amid genuine constraint.

Building on the gap between regulation and practice, the limitations of prior research that has not yet touched the dimension of subjective meaning-making, and the urgency of understanding ECE managers' lived experience holistically, this study positions itself to explore this under-examined space. By positioning the ECE manager not as an object studied from the outside but as a subject whose experience and meaning-making constitute a legitimate source of knowledge, this study is expected to offer a theoretical contribution to understanding how public financial accountability is phenomenologically constructed by grassroots actors, alongside a practical contribution as a foundation for policy that is more humane and adaptive to the real needs of ECE managers in the field. The novelty of this study lies in its integration of a subjective meaning-making perspective with the South Sulawesi ECE context, a setting that has not previously been examined phenomenologically; accordingly, the purpose of this research is to explore, describe, and interpret the lived experience of a single key ECE manager in administering the BOP fund, encompassing the processes of adaptation, daily practice, meaning-making of impact, encountered challenges, and the value system that underlies every managerial decision she makes.

2. Literature Review

2.1 Policy Implementation and the Complexity of ECE Operational Assistance Management

The implementation of public funding programmes is often characterised by a gap between policy intentions and practical realities. Although government regulations provide formal guidelines for BOP utilisation and reporting procedures, the actual implementation process depends heavily on the capacity of frontline actors who interpret and apply these policies within specific institutional contexts. Wahyuni and Kurniawan (2020) found that ECE managers in Semarang Regency experienced significant difficulties in preparing accountability reports due to limited accounting competence and frequent regulatory changes. This finding indicates that regulatory complexity may create challenges when policy demands exceed the administrative capabilities of implementing actors. Wibowo and Setiawan (2021), through a compliance audit approach, revealed that BOP management achieved only moderate compliance levels, with inconsistent interpretation of technical guidelines becoming one of the primary barriers. These findings demonstrate that policy implementation is not a linear process where regulations are automatically transformed into practice; rather, it involves continuous interpretation and adaptation by managers operating under contextual constraints.

Furtheremore, Supriyono and Wibisono (2021) highlighted that fiscal decentralisation may unintentionally produce differences in BOP management quality across regions because local institutions possess varying levels of administrative readiness and organisational capacity. This situation suggests that decentralisation provides autonomy but simultaneously requires sufficient managerial capability to ensure effective governance. From a broader public administration perspective, Rajala (2025) argued that accountability systems based solely on principal-agent assumptions tend to simplify the complexity of frontline implementation because public sector actors are not merely passive recipients of rules but active participants who negotiate between institutional expectations and practical realities. In the context of ECE funding, managers must balance formal accountability requirements with limited resources, educational priorities, and community expectations. Although existing studies have successfully identified implementation problems, most remain concentrated on diagnosing compliance gaps rather than exploring why these gaps persist from the perspective of managers who directly experience them. This limitation indicates the need for an interpretive approach capable of revealing the deeper meanings underlying BOP management practices.

2.2 Accountability, Financial Governance, and Managerial Capacity

Accountability is a fundamental principle in public financial management because organisations receiving government resources are expected to demonstrate responsible stewardship and transparent utilisation of funds. However, accountability should not be understood merely as the preparation of financial reports or compliance with administrative procedures. Contemporary accountability literature increasingly views accountability as a multidimensional concept involving technical responsibility, ethical commitment, social legitimacy, and relational obligations between organisations and stakeholders. Within ECE institutions, accountability practices are strongly influenced by managerial capacity because managers are responsible for transforming financial regulations into operational decisions. Nurhayati (2021) identified that ECE managers frequently experienced tension between increasing administrative reporting demands and limited human resource capacity. This tension suggests that accountability challenges may emerge not from unwillingness to comply but from insufficient institutional support and limited access to financial knowledge.

Supporting this perspective, Fauzi and Rahman (2022) found that weaknesses in internal control mechanisms were associated with limited accounting understanding among managers without formal financial backgrounds. These findings demonstrate that effective accountability requires more than regulatory enforcement; it requires continuous development of managerial competence and organisational learning. Mulyasa (2020) further argued that financial accountability in educational institutions represents a combination of technical capability and moral responsibility because educational organisations operate within value-oriented environments. Similarly, Kusuma and Wati (2022) revealed that technical training provided by education authorities improved formal reporting compliance but had limited influence on managers' deeper understanding of accountability. This indicates that accountability cannot be fully developed through procedural interventions alone because it is also shaped by how individuals understand and internalise their responsibilities. This argument is consistent with Rao et al. (2024), who emphasised that sustainable improvement in early childhood systems requires accountability cultures embedded within organisational practices rather than merely the enforcement of structural standards. Therefore, further research is needed to examine accountability not only as an institutional mechanism but also as an experienced reality constructed by ECE managers.

2.3 Motivation, Professional Identity, and Meaning Construction among ECE Managers

Beyond technical and administrative aspects, BOP management is deeply influenced by the personal motivations, professional identities, and value systems of ECE managers. Unlike financial managers in commercial organisations, ECE managers frequently operate within socially oriented institutions where educational commitment and community service represent important sources of motivation. Astuti and Wulandari (2021), using a descriptive phenomenological approach, demonstrated that ECE managers' dedication and religious values strongly influenced their commitment to managing educational institutions, often exceeding considerations of financial incentives. This finding challenges the assumption that managerial behaviour is primarily driven by economic rationality and suggests that public resource management within educational contexts is also shaped by moral and social motivations.

Similarly with Rohmah and Zaenuri (2022) identified that ECE managers experienced their roles through a paradoxical meaning structure: their responsibilities were perceived simultaneously as a meaningful social contribution and as a demanding administrative burden. This duality reflects the complexity of ECE management, where managers must fulfil bureaucratic obligations while maintaining their commitment to educational missions. Nurfitri and Budiman (2023) further demonstrated that ECE managers construct hybrid professional identities combining the roles of educator, administrator, and community servant. These overlapping identities influence how managers interpret financial responsibilities and accountability practices. Hasanah and Marlina (2019) added that gender and social values also shape financial responsibility perceptions, particularly among female managers who often interpret financial duties as expressions of care and social responsibility. Although these studies provide valuable insights into motivation and identity, they generally examine these dimensions separately. Limited research has explored how motivation, identity, values, and accountability collectively shape the holistic lived experience of BOP fund management.

2.4 Phenomenological Perspectives in Accounting and Public Financial Management

Phenomenological approaches have increasingly contributed to accounting and public finance research by highlighting that financial practices are not merely technical activities but socially constructed experiences. Traditional accounting approaches often emphasise measurement accuracy, efficiency, and control mechanisms; however, phenomenology examines how individuals perceive, interpret, and give meaning to accounting practices within their social environments. Mardiana and Solihin (2020), applying van Manen phenomenological framework, found that public fund managers experience continuous tension between formal accountability requirements and personal values. Their findings demonstrate that accountability emerges through negotiation between institutional demands and individual interpretations rather than through regulations alone.

Similarly, Dewi and Oktaviani (2022) revealed that nonprofit managers interpret accountability through multiple dimensions, including technical obligations, moral responsibility, and social recognition. Arifin, Rahman, and Yusuf (2021) further demonstrated that accounting practices within value-based organisations are frequently associated with the concept of trust (amanah), showing that cultural and ethical values influence financial behaviour. Purwanto and Nugroho (2020) argued that financial reporting represents an intersubjective practice because accounting information obtains meaning through interactions between organisational actors and stakeholders. International research also supports this perspective. Bunjongjit and Lambert (2022) highlighted that nonprofit organisations continuously negotiate between external reporting obligations and internal mission-oriented values, while Bunjongjit and Lambert (2022) emphasised that stewardship perspectives provide a more suitable explanation for accountability in organisations driven by social missions.

Despite these contributions, phenomenological accounting research remains limited in the context of ECE institutions, particularly within developing countries where educational governance is strongly influenced by community values, religious orientations, and cultural expectations. The Indonesian ECE context therefore provides an important setting for extending phenomenological accounting discussions by examining how managers construct meaning around public fund management within a socially embedded environment.

2.5 Research Gap and Positioning of the Present Study

The synthesis of previous literature demonstrates that BOP management research has generated significant knowledge regarding policy implementation, accountability mechanisms, and managerial challenges (Wahyuni & Kurniawan, 2020; Wibowo & Setiawan, 2021; Nurhayati, 2021; Fauzi & Rahman, 2022). Nevertheless, three important gaps remain. First, previous studies have largely adopted technical and normative perspectives by examining compliance levels, reporting quality, or administrative effectiveness (Wahyuni & Kurniawan, 2020; Wibowo & Setiawan, 2021). Although these studies explain what challenges occur, they provide limited understanding of why these challenges persist from the perspective of managers who experience them directly. Second, existing research acknowledges the importance of motivation, values, and professional identity but rarely integrates these dimensions into a comprehensive explanation of BOP management as a lived experience (Astuti & Wulandari, 2021; Rohmah & Zaenuri, 2022; Nurfitri & Budiman, 2023). Third, the socio-cultural foundations influencing accountability construction, including religious values, dedication culture, and community responsibility within Indonesian ECE institutions, remain insufficiently explored (Hasanah & Marlina, 2019; Arifin et al., 2021).

To address these gaps, this study employs a phenomenological approach based on Husserlian phenomenology and Schutz social phenomenology to investigate how ECE managers experience, interpret, and construct meaning regarding BOP fund management. Rather than viewing managers merely as policy implementers, this study positions them as active actors who negotiate accountability within complex social and institutional environments, consistent with phenomenological perspectives that conceptualize accountability as a socially constructed and value-laden practice (Mardiana & Solihin, 2020; Dewi & Oktaviani, 2022; Purwanto & Nugroho, 2020). The contribution of this research lies in extending phenomenological accounting perspectives into the field of educational public finance by conceptualising accountability as an experiential, relational, and culturally embedded phenomenon. Practically, the findings are expected to support the development of more contextual and humane governance policies that recognise the realities faced by ECE managers in managing public resources.

3. Research Methodology

3.1 Research Type and Approach

This study adopts a qualitative approach with a phenomenological research design. A qualitative approach was chosen because the study does not aim to measure variables or test hypotheses, but rather to deeply explore the experience and subjective meaning-making of ECE managers in administering the BOP fund. Creswell (2014) argues that qualitative research is most appropriate when a researcher seeks to understand the meaning individuals attribute to a social or human problem. The phenomenological design was selected because it directly addresses the research question's focus on lived experience. Specifically, this study adopts Interpretative Phenomenological Analysis (IPA), developed by Smith, Flowers, and Larkin (2009), an approach that explores how individuals make sense of their experience within a particular context while acknowledging that the analytic process is inherently double: the researcher attempts to understand how the informant understands her own experience, a process termed double hermeneutics.

3.2 Research Location and Time

The study was conducted at TK Sulawesi, located in Tamalate Sub-district, Makassar City, South Sulawesi Province. The selection of this site was based on several strategic considerations to TK Sulawesi is an active ECE institution in Makassar City formally registered with the Ministry of Education's Dapodik system, the institution has a relatively substantial student intake, evidenced by a consistent average of 74 students over the past three years, and the BOP budget manager at TK Sulawesi holds a non-accounting educational background, reflecting a broader phenomenon common across Indonesia in which fund managers face distinctive challenges in institutional financial governance. Fieldwork was carried out across two separate sessions within a two-week window in June 2026. The primary focus of the study was to deeply explore the informant's subjective experience and inner dynamics in managing the BOP fund. The first session was devoted to in-depth interviewing regarding BOP management experience, while the second session, held one week later, was devoted to reflection, verification of interpreted meaning with the informant, data analysis, and finalisation of the field report draft.

3.3 Research Informant

In phenomenological research, informant selection is not based on statistical representativeness but on the depth and richness of experience possessed. This study involved a single category of informant: the primary manager of the ECE institution (principal, treasurer, or financial administrator) directly responsible for BOP fund management. Given the depth of data the study sought to attain, it employed a Criterion Purposive Sampling technique combined with a single Key Informant approach. The researcher deliberately identified one sole informant judged to occupy the most central position and to have experienced the phenomenon in its most pronounced form. To ensure this single informant constituted a valid and information-rich data source, strict inclusion criteria were applied to being a direct actor, witness, or party affected by the phenomenon of ECE BOP fund management, having experienced or been situated within that phenomenon for a minimum of five years, and possessing strong articulation and self-reflective capacity sufficient to recount inner experience honestly to the researcher.

3.4 Data Collection Technique

Data were collected through two complementary techniques. In-depth semi-structured interviews served as the primary technique, allowing the researcher to follow the informant's narrative flexibly while ensuring key topics were adequately explored. Each interview session lasted 60 to 120 minutes, was audio-recorded with the informant's consent, and was transcribed verbatim within 24 to 48 hours. Interview guides were built around open-ended, experience-oriented questions, such as: *"How would you describe your experience of managing the BOP fund since you first received it?"* Limited participant observation was additionally conducted to understand the physical and social context in which the informant's experience unfolded, focusing on institutional resource conditions, patterns of social interaction, and the administrative artefacts used in financial management; observational results were recorded as field notes immediately following each session.

3.5 Data Analysis Technique

Data analysis followed Edmund Husserl's descriptive phenomenological approach. The analytic process was not oriented toward judging the correctness of administrative-normative governance, but toward uncovering the essence of experience and the pure consciousness of the single informant in managing the BOP fund. In the Epoché (bracketing) stage, the researcher suspended personal prejudice, formal accounting theory, and the official BOP technical guidelines, withholding judgement as to whether the informant's actions were "right" or "wrong" according to regulation, so as to view the reality of fund management purely from the informant's inner standpoint rather than from an auditor's or the government's viewpoint. In the Noema stage (textual description, the What), the researcher dissected raw interview data to identify the objective phenomena the informant actually experienced, such as disbursement delays, complex budget-detailing procedures, fictitious receipt issues from small vendors, and demands for educational aids procurement, presenting these as pure textual description. In the Noesis stage (structural description, the How), the researcher moved deeper to analyse how the informant's inner consciousness responded to, perceived, and made meaning of those objective experiences, for instance how she felt anxious and "afraid of making a mistake" when allocating budget, how she improvised using personal funds when BOP disbursement was delayed to keep operations running, and how she made sense of her moral responsibility as an educator amid bureaucratic complexity.

4. Results and Discussions

4.1 Overview of the Research Site

This study was conducted at Kindergarten (*Taman Kanak Kanak* or TK) Sulawesi, an early childhood education institution that has been operating for approximately eight years. The institution runs two learning groups with a total enrolment of approximately forty students. Throughout its operation, TK Sulawesi has demonstrated consistency in delivering early childhood education services to its surrounding community, notwithstanding various resource constraints. The primary informant in this study is the manager of TK Sulawesi, who has held managerial responsibility for nearly six years, having begun as a teaching staff member before assuming a managerial role when the previous manager retired. This background provides considerable depth of experience relevant to the management of the ECE Operational Assistance Fund (BOP).

Table 1. Profile of the research site and key informant

Attribute	Description
Institution	TK Sulawesi, Tamalate Sub-district, Makassar City
Years of operation	Approximately 8 years
Number of learning groups	2 groups
Total enrolment	Approximately 40 children
Informant role	Institutional manager / financial administrator of BOP fund
Informant tenure in managerial role	Approximately 6 years (prior role: classroom teacher)
Educational background	Non-accounting
Sampling technique	Criterion purposive sampling, single key informant
Data collection period	Two sessions within a two-week span, June 2026

As shown in Table 1, the informant's profile reflects a pattern commonly documented in the Indonesian ECE sector, namely a manager without formal accounting training who nonetheless bears direct responsibility for a public accountability instrument. This configuration is analytically significant because it means that whatever competence in financial stewardship the informant displays has been acquired experientially rather than through formal education, a condition that shapes the adaptation strategies and meaning-making processes examined in the subsequent themes.

4.2 Discussion

Long before figures are written into a report, values move first; this is what emerges from the journey of the TK Sulawesi manager alongside the ECE BOP fund. These values are not abstract; they are manifested concretely in the informant's everyday decisions and actions. Ten interrelated values can be distilled from the six themes above and are discussed in turn below. This value-oriented perspective is consistent with contemporary public accountability literature, which argues that accountable governance is shaped not only by formal procedures but also by the ethical values, professional judgment, and personal commitment of public managers (Bracci et al., 2021; Ferry et al., 2022).

The first value is courage to learn and openness toward one's own not-knowing. The informant did not conceal her confusion when first confronted with the BOP mechanism. The statement of the informant was *"honestly not very familiar"* with the fund reflects an intellectual honesty that forms the foundation of a healthy learning disposition. This value did not stop at acknowledgement; it propelled the informant to proactively seek knowledge from more experienced peers. The value identified here is openness combined with self-directed learning initiative, which is highly relevant in public financial management contexts, where continuous professional learning and peer support contribute significantly to improving managerial competence and decision-making quality (Egert et al., 2020; Markussen-Brown et al., 2017).

The second value is an early sense of responsibility. The informant's initial emotional response, described as *"mixed, between happy and anxious,"* reveals an awareness of responsibility that grew intrinsically rather than being imposed from outside. Her anxiety was not mere fear but a reflection of moral sensitivity toward the magnitude of the responsibility she carried. The value contained here is a sense of consequence, namely the capacity to recognise that every decision in fund management carries real impact, not merely administrative significance. This value differentiates a manager who is substantively responsible from one who is merely procedurally compliant, reflecting contemporary perspectives that view accountability as a combination of procedural compliance, ethical judgment, and responsibility for public value creation (Bracci et al., 2021; Ferry et al., 2022).

The third value is discipline and diligence in daily practice. In describing the daily cycle of fund management, the informant explicitly identified discipline in record-keeping as central to reliable reporting. This discipline did not arise solely from regulatory requirements but from the informant's understanding that accurate documentation is essential for ensuring transparency and accountability.

The informant was even willing to sacrifice personal time by staying longer to ensure the completeness and accuracy of financial reports. The value of conscientiousness identified here reflects a commitment to work quality that exceeds the minimum standards established by regulation and is consistent with studies showing that conscientious public managers tend to demonstrate higher accountability, stronger ethical behavior, and better organizational performance (Lapuente & Van de Walle, 2020; Bracci et al., 2021).

The fourth value is child-centredness. In determining spending priorities, the informant consistently placed learners' needs as the foremost consideration. The statement of informant that *"always starts from the children's needs first"* shows that concern for children has become internalised as a guiding principle rather than merely a procedural requirement. This value also encouraged the informant to ensure that every expenditure complied with technical guidelines, not simply because of regulatory obligations but because the fund was understood as a trust intended to support children's learning and development. This child-centred orientation reflects international perspectives on early childhood education, which emphasise that financial and managerial decisions should ultimately serve children's best interests and promote equitable learning opportunities (UNESCO, 2021; Egert et al., 2020).

The fifth value is collaboration and appreciation for others' input. The informant consciously involved teachers in planning the use of BOP funds because, as the informant explained, *"they know better what is lacking in the classroom."* This statement demonstrates humility and recognition of the professional knowledge possessed by those who interact directly with children on a daily basis. Although the final responsibility remained with the informant, the decision-making process was participatory and valued collective contributions. The collaborative value identified here extends beyond a managerial technique; it reflects the belief that better decisions emerge through shared responsibility, mutual trust, and the integration of diverse professional perspectives, which are recognised as essential characteristics of effective educational leadership and collaborative governance (Eva et al., 2019; Bryson et al., 2017).

The sixth value is social concern for equitable access to education. In explaining the impact of the BOP fund, the informant focused not only on institutional operations but also on its contribution to supporting children from economically disadvantaged families. This finding reflects a strong commitment to social justice, as the BOP fund is perceived not merely as an operational budget but as an instrument for expanding equitable educational opportunities. Such concern motivates the informant to manage every allocation carefully, recognising that each expenditure directly influences children's access to quality learning resources. This interpretation is consistent with international evidence highlighting that equitable resource allocation and socially responsive leadership are fundamental to achieving inclusive and high-quality early childhood education (UNESCO, 2021; OECD, 2021).

The seventh value is proactivity in facing challenges. Confronted with obstacles such as delayed fund disbursement, changing reporting procedures, and parental misunderstanding, the informant did not remain passive or wait for external solutions. Instead, she actively prepared reserve funds, participated in education office briefings, and sought clarification whenever procedures were unclear, describing informant-self as *"more proactive rather than just waiting."* This proactive attitude reflects the belief that challenges should be addressed through initiative, preparedness, and continuous learning rather than dependence on others. Such behaviour demonstrates self-reliance and adaptive problem-solving, characteristics that have been identified as essential components of proactive work behaviour and effective public sector management (Parker et al., 2019; Bracci et al., 2021).

The eighth value is substantive accountability that transcends formality. One of the most significant findings of this study concerns the way the informant defines accountability. For her, accountability is not merely reflected in producing complete administrative reports but also in the ability to explain every expenditure transparently and ensure that the benefits of the fund are genuinely experienced by children. She explicitly rejected the notion that well-organised documentation alone is sufficient if it is not accompanied by meaningful improvements in educational services. This understanding positions accountability beyond bureaucratic compliance toward a moral commitment to creating public value, consistent with contemporary public sector accountability literature that emphasizes outcomes, transparency, and responsiveness to stakeholders (Ferry et al., 2022; Bracci et al., 2021).

The ninth value is trusteeship as an ethical foundation. The most fundamental and strongest value is reflected in the informant's conviction that the fund she manages is entrusted to her, not her own possession. The statement of informant that *"was raised with the principle that money entrusted by others must be guarded more carefully than one's own money"* shows that this value of trust is not merely a cultural inheritance but has become an ethical filter for every decision. Its manifestation is clearly visible when the informant refused an offer to expedite procurement through a non-transparent mechanism, an unpopular decision taken on the basis of personal integrity. The trusteeship value found here is the core of the informant's entire value system and explains why other values, such as diligence, social justice, and substantive accountability, appear consistently in her everyday practice, a pattern that closely parallels stewardship theory's account of intrinsically motivated public resource management (Davis et al., 1997).

The tenth value is moral courage, namely the capacity to uphold principle amid social pressure. When confronted with a tempting but non-transparent offer, the informant chose the slower but correct path. The informant described this as an unpopular decision, yet one taken because *"could not do something that contradicted the way I view responsibility."* This moral courage demonstrates that the informant's ethical identity is robust enough to withstand situational pressure. This is the most difficult value to build and the least frequently observed in public financial management contexts, and its presence in the informant renders her management practice not merely rule-compliant but genuinely marked by integrity, corroborating the finding by Rajala (2025) that accountability arrangements grounded only in rigid contractual logic tend to underestimate the role of intrinsic ethical commitment in sustaining accountable frontline practice.

4.3 Research Findings

The in-depth interviews conducted through a phenomenological approach revealed six interconnected themes representing the lived experience of ECE managers in managing BOP funds. These themes include the initial encounter with BOP management and the process of adaptation, daily fund administration practices, the meaning and educational impact of BOP funds, the experience of managing institutional constraints, the construction of accountability beyond formal reporting requirements, and the moral values underlying managerial decisions. These themes should not be understood as separate categories but rather as interconnected dimensions that collectively describe how managers experience, interpret, and give meaning to their responsibilities in managing public educational funds.

The quotations presented in this section were derived from in-depth interviews conducted with the informant in June 2026. The original statements were expressed in Indonesian and translated into English while maintaining the contextual meaning and emphasis of the informant's experiences. The quotations are selectively presented to illustrate the essential meanings emerging from each thematic pattern, while the subsequent interpretation explains how these experiences reflect broader conceptual dimensions of accountability, professional responsibility, and moral commitment.

The first theme concerns the initial encounter with BOP fund management and the process of adaptation. The experience of becoming a BOP fund manager was characterised by uncertainty, limited confidence, and the need to develop understanding through social interaction. Rather than experiencing BOP management as an immediately mastered administrative task, the informant described it as a gradual learning process in which competence was constructed through observation, consultation, and interaction with more experienced managers. The informant stated:

"When I first learned about the BOP fund, I did not fully understand how to manage it. I received initial information from a principals' meeting and some explanations, but I still felt uncertain because the

responsibility was quite large. Therefore, I learned by asking other school managers who had more experience."

This experience indicates that adaptation to BOP management involved more than acquiring technical knowledge; it represented a process of developing confidence and professional capability within a social environment. The informant's reliance on peer support demonstrates that managerial competence was constructed through relational learning when formal preparation was perceived as insufficient. This finding reflects Bandura's (1997) concept of self-efficacy, where individuals develop confidence through social modelling and experiential learning. It also corresponds with Vygotsky's (1978) perspective that knowledge develops through interaction with more knowledgeable members of a social community.

After the adaptation phase, the informant developed a structured routine for managing BOP funds characterised by administrative discipline, careful documentation, and consideration of educational priorities. Fund administration was not perceived merely as a reporting obligation but as a continuous responsibility requiring accuracy and integrity because every financial decision represented institutional accountability. The informant explained:

"After the funds are received, I record every expenditure and plan their utilisation according to the activities that have been prepared. The most important thing is ensuring that every expense has clear evidence because it will become part of the accountability report."

The experience demonstrates that financial reporting was interpreted as a mechanism for maintaining transparency and protecting institutional credibility rather than simply fulfilling bureaucratic requirements. Furthermore, the informant emphasised that expenditure decisions were prioritised according to children's educational needs and were often discussed with teachers to ensure that financial resources generated meaningful learning benefits. This indicates that BOP management involved participatory decision-making, where accountability was collectively constructed among institutional members. Such practice reflects collaborative management principles, in which organisational effectiveness emerges through shared responsibility and professional interaction among members.

Beyond administrative practices, the informant also constructed a deeper meaning regarding the existence of BOP funds. The fund was experienced not merely as government financial assistance but as an instrument that enabled educational opportunities, particularly for children from economically disadvantaged backgrounds. The informant reflected:

"Before BOP, we often struggled to provide sufficient learning materials. After receiving the fund, we could provide resources that helped children participate more equally in learning activities."

This statement illustrates that the meaning of BOP funds was derived from their perceived social impact rather than their financial value alone. The ability to provide learning materials and improve classroom conditions created a sense of fulfilment because managers could observe direct benefits for children. However, the informant also recognised that BOP funds could not address all institutional needs, particularly infrastructure-related improvements outside the permitted funding categories. This reveals a tension between the enabling function of public funding and the limitations imposed by regulatory boundaries. Therefore, managers experience BOP simultaneously as an opportunity for educational improvement and as a constrained mechanism requiring continuous prioritisation.

The management experience was also shaped by various institutional constraints, particularly delayed fund disbursement, changing reporting procedures, and administrative adjustments. These challenges created additional pressure because educational activities needed to continue despite uncertainty regarding financial availability. Among these challenges, delayed disbursement was identified as the most burdensome experience. The informant stated:

"The most difficult situation is when disbursement is delayed. Activities still have to continue, and sometimes I have to use temporary personal funds for urgent needs until the fund arrives."

This experience demonstrates that BOP managers operate within a complex environment where responsibility extends beyond formal procedures. Managers are required to maintain institutional operations while simultaneously responding to external uncertainties. Instead of responding passively, the informant developed adaptive strategies by preparing temporary solutions and actively communicating with education authorities regarding unclear procedures. This pattern reflects a problem-focused coping strategy, where individuals attempt to manage challenging situations through direct problem-solving approaches (Lazarus & Folkman, 1984).

A central finding of this study concerns the way the informant constructed the meaning of accountability. Accountability was not interpreted merely as the completion of financial reports or compliance with government regulations but as a broader responsibility involving multiple stakeholders. The informant explained:

"For me, responsibility means ensuring that the benefits of the fund truly reach the children, not only producing a complete report. I must be accountable to the government, but also to parents and the community who trust this institution."

This understanding illustrates that accountability consists of both procedural and substantive dimensions. Procedural accountability refers to compliance with administrative requirements imposed by authorities, whereas substantive accountability concerns whether financial resources produce meaningful outcomes for beneficiaries. The informant's experience demonstrates that accountability is constructed through relationships of trust among government institutions, schools, parents, and communities. This interpretation aligns with Brinkerhoff's (2004) multidimensional accountability framework, which distinguishes between upward accountability directed toward authorities and downward accountability directed toward communities and beneficiaries.

The final theme concerns the role of personal values and moral commitment in shaping managerial practice. The informant perceived BOP management not merely as a professional obligation but as a moral responsibility grounded in the principle of trust (*amanah*). This value became an internal guideline influencing financial decisions, particularly when facing situations involving uncertainty or ethical dilemmas. The informant stated:

"Money entrusted by others must be protected more carefully than one's own money. For me, managing this fund is not only a job but also a responsibility that must be carried out properly."

The statement demonstrates that accountability was internalised as a personal ethical commitment rather than experienced solely as external control. The informant's emphasis on maintaining integrity reflects the role of moral identity in guiding behaviour, where individuals with strong ethical self-conceptions are more likely to maintain moral standards despite external pressures (Aquino & Reed, 2002). Furthermore, this finding corresponds with stewardship theory, which views organisational actors as guardians of collective interests who are motivated by responsibility, commitment, and intrinsic values rather than only by external incentives (Davis et al., 1997).

Taken together, these six themes reveal the essential structure of the lived experience of BOP fund management. The experience begins with uncertainty and adaptation, develops through the establishment of administrative competence and collaborative practices, and ultimately evolves into a broader understanding of accountability grounded in social responsibility and moral commitment. For the informant, managing BOP funds was not experienced merely as performing financial administration but as fulfilling an ethical responsibility to ensure that public resources generate meaningful educational benefits. Thus, the lived experience of BOP management represents a transformation from administrative compliance toward substantive accountability and from financial control toward responsible stewardship.

The table consolidates the six thematic findings alongside their core value orientation and the theoretical construct each connects to, providing a structured bridge into the discussion that follows.

Table 2. Thematic findings and corresponding value orientations

Theme	Core Finding	Underlying Value	Related Construct
First encounter and adaptation	Peer learning compensates for limited formal induction	Openness and self-initiated learning	Self-efficacy by Bandura (1997)
Daily management practice	Disciplined, child-first, participatory routine	Conscientiousness and child-centredness	Professional learning communities by Hord (1997)
Meaning and impact of the fund	Fund enables equitable access but excludes infrastructure needs	Social justice orientation	Resource-outcome linkage by Pianta et al. (2008)
Challenges in management	Disbursement delay is the most burdensome obstacle	Proactivity and self-reliance	Problem-focused coping by Lazarus and Folkman (1984)
Meaning of responsibility	Accountability is dual: procedural upward, trust-based downward	Substantive accountability	Multi-dimensional accountability by Brinkerhoff (2004)
Values as foundation	Trust (*amanah*) as the ethical filter for every decision	Trusteeship and moral courage	Moral identity; Stewardship theory by Davis et al. (1997)

As presented in Table 2, the six themes are not isolated findings but form a cumulative structure: adaptation capacity and disciplined daily practice create the operational conditions through which the fund's social impact becomes possible, while the experience of recurring challenges surfaces the informant's underlying value system, which in turn crystallises into a substantive, trust-based conception of accountability. Read together, the table indicates that technical competence and moral commitment are not parallel but sequentially reinforcing dimensions of the informant's lived experience of BOP management.

5. Conclusions

5.1 Conclusion

This study aimed to deeply explore and understand how an Early Childhood Education (ECE) manager makes sense of her lived experience in administering the Operational Assistance Fund (BOP), employing an Interpretative Phenomenological Analysis (IPA) approach in Makassar City, South Sulawesi. Based on the results and discussion presented in the preceding sections, the following conclusions can be drawn. First, the objective of exploring the first encounter and adaptation process of ECE managers toward the BOP fund has been achieved. Findings show that the manager experienced significant initial confusion due to limited technical socialisation from relevant agencies. The primary adaptation strategy adopted was peer learning, learning from more experienced fellow managers, reflecting the importance of social networks as a source of practical knowledge that is more contextually relevant than formal training.

Second, the objective of understanding the daily practice of BOP fund management has also been achieved. The manager runs a systematic management cycle, from recording fund receipt, participatory planning with teachers, implementation oriented toward children's needs, to preparation of accountability reports, placing learners' best interests as the primary decision-making principle. Third, the objective of exploring the meaning of the BOP fund for the institution and learners has been fulfilled. The fund is interpreted by the manager not merely as an operational financing source but as a genuine instrument of educational access equalisation for children from less well-off families. Nonetheless, the limited scope of financeable components under the technical guidelines, particularly the prohibition on building physical repair, creates a gap between the institution's real needs and applicable regulation.

Fourth, the objective of understanding challenges in BOP fund management has been achieved. Three principal obstacles were identified to administrative obstacles in the form of unpredictable changes to report formats liquidity obstacles arising from disbursement delays and communication obstacles with parents holding mistaken expectations about the scope of the BOP fund. The manager developed proactive coping strategies, including building an internal reserve fund and actively participating in education office briefings. Fifth, and most fundamentally, the objective of uncovering the meaning of responsibility, accountability, and the value foundation of the manager has been achieved. The manager constructs accountability multidimensionally, vertically toward government, horizontally toward the community, and internally toward herself. Most prominent is the strong role of personal values and the principle of trust (*amanah*) in shaping every management decision. The manager experiences her duty not merely as a bureaucratic obligation but as a moral calling to safeguard the trust extended by the state, parents, and the community for the fulfilment of children's developmental rights. This finding affirms that effective and dignified BOP fund management for ECE does not rest solely on procedural compliance but requires the internalisation of integrity and stewardship values within the manager herself.

5.2 Research Limitations

As with research generally, this study carries several limitations that must be honestly acknowledged so that readers can interpret the findings proportionately. First, the limitation of transferability. This study employed a phenomenological approach with a limited number of informants purposively selected at a single ECE institution (TK Sulawesi) in Makassar City. Ontologically, this is consistent with the purpose of qualitative research, which does not intend to generalise findings to a broad population. Nonetheless, this condition constrains the transferability of findings to ECE institutions with markedly different characteristics, for instance institutions in remote areas, large foundation-based institutions, or institutions managed by staff with accounting backgrounds.

Second, the limitation of the perspective examined. This study focused on the experience and meaning-making of the ECE manager as the primary subject. The perspectives of other stakeholders shaping the BOP fund management ecosystem, such as education office supervisors, learners' parents, or local government as policymaker, were not explored in depth. A broader triangulation of perspectives across actors could enrich understanding of the intersubjective dynamics of accountability.

Third, the limitation of the temporal dimension. This study is cross-sectional, meaning data were collected within a single time period. The manager's meaning-making of her BOP management experience may evolve over time, particularly amid policy change, shifts in the disbursement cycle, or institutional leadership rotation. Future longitudinal research could offer a more dynamic understanding of the evolution of managers' meaning construction.

Fourth, the limitation associated with researcher subjectivity. Although the epoché (bracketing) procedure was applied to minimise researcher bias, the process of phenomenological analysis remains inescapably shaped by the researcher's own interpretation. Academic background, experience, and personal values inevitably colour how findings are constructed and presented. This limitation is inherent to all interpretive qualitative research and cannot be entirely eliminated, but must instead be managed transparently through consistent reflexivity.

5.3 Suggestions and Directions for Future Study

Based on the findings and limitations outlined above, the researchers offer several recommendations directed at relevant stakeholders. For government and education offices, priority should be given to improving the BOP fund disbursement mechanism so that it is more closely aligned with the operational needs cycle of ECE institutions. Repeated disbursement delay not only disrupts continuity of learning but also imposes financial and psychological burden on managers. The Makassar City Education Office is encouraged to develop sustained and contextual technical mentoring programmes rather than merely periodic formal training. Mentoring integrated with inter-manager forums, consistent with the communities-of-practice approach, would be more effective in building manager capacity organically. Government should also reassess the scope of financeable BOP components, taking into account institutions' real needs, including basic infrastructure repair, which directly affects the quality of children's learning environment.

For ECE institution managers, it is recommended that they continue to build and maintain networks with fellow managers as a vehicle for exchanging practical knowledge. Managers are further encouraged to document successful adaptation strategies and management innovations so that these can serve as a reference for other managers facing similar challenges. More intensive socialisation to parents regarding the function, scope, and mechanism of the BOP fund should also be strengthened to build shared understanding and stronger horizontal accountability.

For future researchers, subsequent studies are encouraged to broaden geographic and institutional scope so that variation in manager experience can be captured more comprehensively, for instance by involving ECE managers from remote or underdeveloped areas of South Sulawesi. A multi-informant approach encompassing the perspectives of education office supervisors, parents, and local government representatives would enrich the intersubjective dimension of the research. In addition, longitudinal research following managers across several BOP disbursement cycles could provide a more dynamic understanding of how meaning construction evolves alongside accumulated experience. Combining phenomenological inquiry with comparative policy analysis could also generate more comprehensive recommendations for reforming BOP fund governance in ECE at the national level.

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Author Contributions

MSF contributed to research design, conducted the in-depth interviews and field observation, undertook the phenomenological data analysis, and drafted the original manuscript. WOR supervised the conceptual and methodological framework, critically reviewed and revised the manuscript, and validated the interpretive analysis. Both authors read and approved the final version of the manuscript.

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