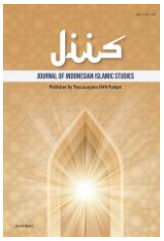
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# Strategic Plan Implementation for Educational Quality Improvement in Balikpapan City: An Islamic Educational Management Perspective

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**Abstract**

This study aims to examine the implementation of the Strategic Plan (Renstra) of the Department of Education and Culture of Balikpapan City using an Islamic educational management perspective. This qualitative study employed an exploratory case study design. Data were collected through semi-structured interviews with the Head of the Program and Planning Team and through document analysis of relevant policy documents, including the RPJMD and Renstra. Data were analyzed through data reduction, data presentation, and conclusion drawing. The findings show that the implementation of the Strategic Plan encompasses strategic planning, synchronization of national and regional education policies, digitalization of educational services, teacher competency development, monitoring and evaluation, and cross-sector collaboration. The implementation is supported by leadership commitment, data-based planning, and stakeholder coordination, while fiscal limitations, dependence on central government transfers, school land constraints, and the distribution of educational personnel remain challenges. From an Islamic educational management perspective, the implementation can be interpreted through the principles of amanah, justice (‘adl), ethical responsibility, and accountability in educational governance and resource management. Since the 2025–2029 Strategic Plan is still in its initial stage of implementation, its long-term implications for educational quality cannot yet be fully determined.

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# Introduction

Educational management is a process or activity related to the development of collaboration among individuals in utilizing educational resources effectively and efficiently to achieve educational goals. Educational management provides a strategic framework through the functions of planning, organizing, leadership, and control over educational inputs, enabling the educational process to operate optimally and produce effective outputs as well as high-quality educational outcomes (Awaludin et al., 2024). In line with this concept, Wakila (2021) explains that the implementation of educational management is realized through various managerial innovations encompassing the core management functions of planning, implementation, and supervision. These functions are interconnected in determining policy directions, program execution, and quality control through structured measurement and evaluation systems. Within the context of local government administration, these management functions serve as a fundamental basis for the formulation and implementation of educational strategic plans by the Department of Education and Culture as the regional government agency responsible for educational governance.

Previous studies have shown that educational management is associated with efforts to improve the quality of learning through teacher performance, the creation of a conducive educational climate, and instructional processes. Nevertheless, the implementation of educational management at the regional level continues to face various policy, social, economic, and administrative challenges that affect the execution of educational programs (Efendi, 2023). Fundamentally, educational management encompasses a series of planning, organizing, controlling, and evaluation processes aimed at managing educational systems to achieve educational objectives effectively and efficiently. The optimization of human resources, financial resources, and educational facilities and infrastructure constitutes an essential component in supporting sustainable educational quality. In the digital era, educational management practices face increasingly complex dynamics due to rapid technological advancements. This situation necessitates the adaptation of educational management concepts and strategies to accommodate technological changes and maximize their utilization in supporting learning processes and educational administration in a sustainable manner (Arum, 2023).

From the perspective of Islamic educational management, managerial processes are not limited to administrative effectiveness and organizational efficiency but are also associated with ethical and moral principles. Ahyani et al. (2021) identify several fundamental principles of Islamic educational management, including sincerity, honesty, trustworthiness (amanah), and justice (‘adl). These principles provide an ethical foundation for managing educational resources, carrying out responsibilities, and making decisions in educational organizations. In this perspective, educational management can be understood not only as a mechanism for achieving institutional objectives but also as a form of responsibility in managing resources and fulfilling entrusted duties. The principle of amanah, for example, emphasizes that authority and responsibility should be exercised appropriately and without misuse, while the principle of justice emphasizes the fulfillment of rights in a fair and balanced manner.

The implementation of educational strategic plans requires well-directed planning and program execution accompanied by continuous monitoring and evaluation. However,

in practice, educational policy and program implementation often encounters obstacles such as limited resources, insufficient coordination among stakeholders, and suboptimal community support. Consequently, strong supervision and guidance from local governments and other educational stakeholders are required (Nur et al., 2022). In relation to the management process, Hafiidh and Fauji (2024) explain that the functions of planning, organizing, implementing, and controlling in Islamic education should not only pursue operational efficiency but also incorporate spiritual accountability and ethical responsibility. This perspective is relevant to the analysis of strategic plan implementation because regional educational management involves planning programs, organizing resources, implementing policies, and controlling their achievement.

Effective, transparent, and accountable educational governance provides greater opportunities for achieving optimal educational quality. The success of educational program implementation is reflected in the ability of local governments and educational institutions to maximize the utilization of all educational components in realizing educational visions, missions, and objectives efficiently. In this regard, leadership and stakeholder coordination are strategic factors supporting the successful implementation of educational policies (Febriansyah et al., 2023). Viewed through Islamic educational management, these governance processes can also be examined in relation to the principles of amanah, justice, responsibility, and ethical accountability. Such a perspective does not imply that the Department of Education and Culture formally applies Islamic educational management, but rather provides an analytical framework for examining how responsibility, resource management, fairness, and accountability are reflected in the implementation of regional educational policies.

To support the implementation of educational strategic plans, SWOT analysis can be utilized as a basis for formulating strategies aimed at improving educational quality and developing educational resources comprehensively. This approach assists local governments in identifying strengths, weaknesses, opportunities, and challenges encountered in implementing educational programs (Afriani et al., 2022). Improving educational quality also depends heavily on the effectiveness of educational policy implementation. Policy implementation consists of a series of interconnected administrative and managerial activities aimed at realizing educational policy objectives and is influenced by political, social, legal, and economic factors (Kholifah et al., 2022). Therefore, the implementation of educational strategic plans requires adaptive, collaborative, and data-driven strategies to ensure that formulated policies can be effectively executed in accordance with regional needs.

The successful implementation of educational policies requires appropriate strategies and approaches, clear formulation stages, and adequate administrative support. Accordingly, monitoring and evaluation serve as essential instruments for ensuring that educational policies are implemented according to their intended objectives. Educational policy monitoring involves observing the activities and behaviors of policy implementers in terms of regulatory compliance, program execution, and educational achievements. Monitoring and evaluation provide insights into the actual conditions of education and the dynamics of policy implementation, serving as a basis for continuous policy improvement (Nasihi & Hafsari, 2022). However, monitoring and evaluation activities continue to face challenges, including limited coordination among stakeholders, inadequate follow-up on

evaluation results, and differences in social and institutional contexts across regions. These conditions indicate a gap between educational policies and the realities of their implementation in the field.

Furthermore, educational innovation has become a crucial factor in addressing challenges related to improving educational quality amid social transformation and technological advancement. Educational innovation through the utilization of digital technologies enables educational management to become more participatory, adaptive, and responsive to societal needs and developments in the educational sector (Rahmawati, 2023). In this regard, the ethical orientation emphasized in Islamic educational management provides an additional perspective for understanding educational innovation and resource utilization. Technological and managerial innovation can therefore be examined not only in terms of efficiency and responsiveness but also in relation to responsible resource management, accountability, and equitable educational services.

Normatively, the Department of Education and Culture plays a strategic role in formulating and implementing regional educational strategic plans as a primary instrument for improving educational quality. Empirically, however, the implementation of educational strategic plans at the regional level continues to face various challenges, including policy synchronization issues, limitations in human resource capacity, financial constraints, unequal access to education, and inconsistencies in program implementation. In the context of Balikpapan City as a supporting region for the Nusantara Capital City (IKN), these conditions require educational strategic plans that are not only administrative in nature but also adaptive, participatory, data-driven, and oriented toward sustainable educational quality improvement.

Although previous studies have discussed educational management, policy implementation, strategic planning, monitoring and evaluation, and educational innovation, there remains a need to examine how a regional educational strategic plan is implemented within the specific context of local government educational governance. In addition, examining such implementation through the perspective of Islamic educational management provides an ethical dimension for understanding responsibility, accountability, justice, and the management of educational resources. This perspective is particularly relevant because regional educational governance involves the management of public resources and the delivery of educational services to diverse communities. Thus, Islamic educational management in this study functions as an analytical perspective rather than as an assumption that the Department of Education and Culture is an Islamic educational institution.

Therefore, a comprehensive and in-depth study of the implementation of the Strategic Plan of the Balikpapan City Department of Education and Culture in improving educational quality is necessary. This research examines how the strategic plan is implemented, the strategies employed to achieve regional educational targets, the supporting and inhibiting factors affecting implementation, and its implications for sustainable educational quality improvement. The findings of this study are expected to contribute theoretically to the development of educational management, regional educational policy, and Islamic educational management perspectives, while also providing practical contributions as a reference for policymakers in strengthening the implementation

of regional educational strategic plans more effectively, accountably, equitably, and sustainably.

## Method

This study employed a qualitative approach with an exploratory case study design to obtain an in-depth understanding of the implementation of the Strategic Plan (Renstra) of the Balikpapan City Department of Education and Culture. A qualitative approach was considered appropriate because the study focused on the processes, strategies, experiences, and dynamics involved in educational policy implementation, which require contextual and interpretive understanding rather than quantitative measurement. The exploratory case study design was selected because the study examined the implementation of the Strategic Plan within the real-life context of regional educational governance. Case study research is particularly relevant for examining contemporary phenomena within their actual contextual settings (Yin, as cited in Poltak & Widjaja, 2024). This design enabled the researchers to explore the implementation process, supporting and inhibiting factors, monitoring and evaluation practices, and organizational responses to emerging educational challenges.

The study was conducted at the Balikpapan City Department of Education and Culture, East Kalimantan Province. The primary data source was one key informant, namely the Head of the Program and Planning Team of the Department of Education and Culture. The informant was selected through purposive sampling based on their direct involvement, knowledge, and experience in the formulation, implementation, monitoring, and evaluation of the Department's Strategic Plan (Sulistiyo, 2023). The selection criteria included direct involvement in strategic planning, knowledge of regional educational programs and policies, and the ability to provide relevant information regarding the implementation process, supporting and inhibiting factors, and evaluation of educational programs. The use of a single key informant was considered appropriate because the informant held a strategic position and possessed direct institutional knowledge concerning the formulation and implementation of the Strategic Plan examined in this study.

Data were collected through semi-structured interviews and document analysis. Semi-structured interviews were used to obtain detailed information while allowing flexibility to explore issues emerging from the informant's responses (Fadli, 2024). The interview was conducted face-to-face and recorded with the informant's consent to maintain the accuracy and completeness of the data. Documentary data included relevant educational policy documents, the Regional Medium-Term Development Plan (RPJMD), the Strategic Plan (Renstra), and other related documents available to the researchers. These documents were used to provide contextual information and to examine the implementation of the Strategic Plan in relation to regional educational policies and programs.

Data analysis was conducted through the stages of data reduction, data display, and conclusion drawing. Following the interview, the data were transcribed and systematically coded according to the research focus. The codes were then grouped into several major themes, including strategic planning, policy synchronization, implementation of educational programs, monitoring and evaluation, leadership and stakeholder collaboration, and supporting and inhibiting factors. The emerging findings were

subsequently interpreted in relation to relevant educational management concepts and the perspective of Islamic educational management. In particular, the analysis considered the principles of amanah (trustworthiness and responsibility), justice ('adl), ethical responsibility, and accountability in relation to strategic planning, resource management, educational equity, leadership, and policy implementation.

To enhance the credibility of the findings, interview data were examined alongside relevant policy documents and scholarly literature. This process enabled the researchers to contextualize the informant's account and compare the empirical findings with relevant conceptual and policy frameworks. The Islamic educational management perspective was used as an analytical lens rather than as an assumption that the Department of Education and Culture operates as an Islamic educational institution. Accordingly, the analysis focused on how principles of responsibility, justice, ethical conduct, and accountability can be used to interpret public educational governance and the management of educational resources. The study was not intended to produce statistical generalizations; rather, it sought to provide an in-depth contextual understanding of the implementation of the Strategic Plan within the Balikpapan City Department of Education and Culture.

# Results

### *Strategic Educational Planning Process*

The findings revealed that the preparation of the Strategic Plan (Renstra) of the Balikpapan City Department of Education and Culture was conducted through a systematic and integrated process aligned with national and regional development policies. The Strategic Plan was not merely regarded as an administrative requirement but as a strategic instrument for identifying and addressing educational issues and challenges within the community. The informant explained that the planning process began with the identification of strategic issues in the education sector, particularly those related to educational equity, accessibility, and quality improvement:

"*Generally, we always start from the strategic issues of each sector. In the Education and Culture Office, the main issues are the equity of educational quality and access to education*."

In addition to identifying strategic issues, the Strategic Plan was formulated by integrating the vision and mission of the elected regional government into regional development planning documents. This process ensured that educational programs remained aligned with broader regional development objectives. The informant stated:

"*We must integrate the vision and mission of the elected regional leader and synchronize them with the Regional Medium-Term Development Plan (RPJMD), and then align the RPJMD with the Strategic Plan*."

The study further found that the Strategic Plan was developed through technocratic, participatory, political, top-down, and bottom-up approaches. Evidence-based planning was employed through data analysis, while stakeholder participation was facilitated through development planning forums (Musrenbang). As stated by the informant:

"*The preparation of the Strategic Plan focuses on both process and substance. The process includes technocratic, participatory, political, top-down, and bottom-up approaches through development planning forums*."

These findings indicate that strategic educational planning in Balikpapan City involves the integration of policy direction, evidence-based analysis, and stakeholder participation. The planning process is therefore oriented toward aligning regional development priorities with educational needs related to access, equity, and quality.

### *Synchronization of National and Local Education Policies*

The implementation of the Strategic Plan was found to be closely linked to policy synchronization between the central government, local government, and educational institutions. The Strategic Plan was developed based on the National Medium-Term Development Plan (RPJMN) and the Regional Medium-Term Development Plan (RPJMD), ensuring policy coherence across different levels of government. The informant explained:

"*The RPJMD refers to the RPJMN. At the city level, we must first accommodate national priorities into the RPJMD, and then translate them into the Strategic Plan*."

The findings indicate that local educational policies form an integral part of the national development planning system. Consequently, educational programs implemented at the local level are designed not only to address local needs but also to support national priorities, including human resource development, educational equity, and service quality improvement.

The study also identified a cascading process whereby strategic objectives are translated into annual work plans and operational programs at the educational unit level. The informant stated:

"*Programs, activities, and sub-activities are the result of cascading objectives, outcomes, and outputs down to the educational unit level*."

These findings demonstrate that policy synchronization occurs through the translation of national and regional policy directions into strategic objectives, programs, activities, and sub-activities at the educational unit level. Continuous coordination among governmental agencies, schools, and other educational stakeholders is consequently required to maintain consistency between policy formulation and implementation.

### *Implementation of the Strategic Plan in Educational Management*

The findings showed that the Strategic Plan was implemented through the translation of strategic priorities into operational programs at the educational unit level. These programs focused on equitable educational services, quality improvement, educational digitalization, and the provision of educational infrastructure and teaching personnel. According to the informant:

"*In 2026–2027, we aim to strengthen the foundation of equitable and inclusive educational services while improving the quality of educational access*."

The implementation process was carried out gradually according to the development stages outlined in the RPJMD and Strategic Plan. Each program contained

specific targets and indicators that could be adjusted to changing circumstances. The informant explained:

"*The initial analysis may not always remain the same during implementation. Changes are inevitable because the education sector is highly dynamic and influenced by emerging issues*."

These findings indicate that the implementation of the Strategic Plan requires organizational flexibility and adaptability in responding to changing educational needs. The implementation process therefore involves not only translating strategic objectives into operational programs but also adjusting program priorities and implementation strategies according to emerging conditions.

Schools and educational units consequently occupy an important position in the implementation process because they serve as the level at which strategic objectives are translated into educational programs and services. This condition requires coordination between the Department of Education and Culture and educational units to ensure that strategic priorities remain relevant to local educational conditions.

### *Monitoring and Evaluation as a Quality Assurance Culture*

The study found that monitoring and evaluation (M&E) constitute a fundamental component of Strategic Plan implementation. Monitoring and evaluation are not solely conducted for administrative compliance but are also intended to support continuous improvement in education. As explained by the informant:

"*Monitoring and evaluation are part of continuous improvement; it is a cycle that keeps repeating*."

Evaluation activities are conducted through various instruments, including educational report cards, public satisfaction surveys, internal government control systems, and data-driven program evaluations. These instruments provide information for assessing program implementation and identifying areas requiring further improvement.

However, the findings also revealed challenges in fostering a quality-oriented culture. Monitoring and evaluation are often perceived primarily as administrative obligations rather than as organizational learning mechanisms. The informant stated:

"*So far, this culture has often existed only because of administrative compliance rather than actual necessity*."

This finding indicates a gap between the formal implementation of monitoring and evaluation mechanisms and their internalization as a continuous quality improvement culture. Thus, strengthening the use of evaluation results as a basis for organizational learning remains an important aspect of Strategic Plan implementation.

### *Supporting and Inhibiting Factors in Strategic Plan Implementation*

The study identified several supporting and inhibiting factors influencing the implementation of the Strategic Plan. Major supporting factors included leadership commitment, data-based planning, and cross-sector collaboration. The informant explained:

"*Globally speaking, leadership is the key factor. Regional leaders, heads of departments, and school principals must share the same vision*."

Cross-sector collaboration was also considered essential because many educational issues require coordination with agencies outside the education sector. The informant stated:

"*Cross-sector collaboration must function effectively so that the outcomes we expect can be achieved*."

Despite these supporting factors, several obstacles were identified, including fiscal limitations, dependence on central government transfers, limited land availability for school expansion, and shortages of teaching personnel. The informant noted:

"*The main challenge is fiscal disparity because we still depend heavily on transfers from the central government*."

Additionally, urban land constraints present challenges for expanding educational facilities:

"*We want to build new schools, but it is not easy due to land availability and legal constraints*."

These findings demonstrate that the implementation of the Strategic Plan is influenced by both internal managerial factors and broader structural conditions. Leadership commitment, data-based planning, and cross-sector collaboration provide important support, while fiscal capacity, land availability, and human resource limitations constitute significant constraints.

### *The Role of Leadership and Cross-Sector Collaboration*

The findings demonstrated that leadership plays an important role in coordinating the implementation of educational strategies. Regional leaders, education officials, and school principals are key actors in aligning educational policies across different levels of governance. The informant explained:

"*Once we have the same goals and agreements, everyone will move in the same direction*."

The study found that shared goals and collaborative leadership facilitate organizational coordination and the implementation of educational strategies. Leadership functions not only in decision-making but also in aligning organizational direction and facilitating responses to educational challenges.

Furthermore, educational challenges often require collaboration among various stakeholders, including local legislatures, government agencies, schools, and communities. Such collaboration is evident in efforts related to land provision, data synchronization, and teacher allocation.

These findings indicate that leadership and cross-sector collaboration are closely interconnected in the implementation of the Strategic Plan. Leadership provides direction and facilitates coordination, while collaboration enables educational issues that extend beyond the authority of the education sector to be addressed collectively.

### *Implications of Strategic Plan Implementation for Educational Quality*

The findings indicate that the implementation of the Strategic Plan has implications for educational quality in relation to educational inputs, processes, and expected outcomes. However, its overall impact cannot yet be fully assessed because the current Strategic Plan (2025–2029) is still in its initial stage. The informant explained:

"*The implications of this strategy may only become visible at the end of this year because the 2025–2029 Strategic Plan is still in its first year*."

The study further revealed that evaluating strategic success should not be limited to program outputs but should also consider the outcomes and longer-term effects of educational planning. As stated by the informant:

"*What is more important is analyzing the impact of planning, not merely its outputs*."

These findings emphasize that the assessment of strategic implementation needs to consider more than the completion of programs and activities. It should also examine changes related to educational access, service quality, quality assurance practices, and human resource development. Therefore, the Strategic Plan functions not merely as a planning document but as an instrument for translating regional educational priorities into programs and services aimed at improving the quality and equity of education.

## Discussion

Based on interviews with the Head of the Program and Planning Team of the Education and Culture Office of Balikpapan City, the implementation of educational strategies is carried out through planning, inter-unit coordination, program implementation, monitoring, and evaluation. These processes are primarily guided by the Strategic Plan (Renstra), the Regional Medium-Term Development Plan (RPJMD), national education priorities, and local government policies. The findings regarding the implementation of strategies are presented in Table 1.

*Table 1. Research Findings on the Implementation of Strategies of the Education and Culture Office of Balikpapan City*

| No | Strategic Program | Form of Implementation | Contribution to Educational Management |
|---|---|---|---|
| 1 | Strategic Plan (Renstra) formulation | Alignment of vision, mission, objectives, and regional education programs | Strengthening strategic and integrated educational planning |
| 2 | Digitalization of education services | Use of educational applications and information systems | Supporting service efficiency, accessibility, and transparency |
| 3 | Teacher competency development | Capacity building and professional development programs | Supporting the quality of educational services |
| 4 | Program monitoring and evaluation | Periodic evaluation of program performance | Supporting program control and continuous improvement |

| | | | |
|---|---|---|---|
| 5 | Stakeholder partnerships | Collaboration with schools and relevant educational stakeholders | Supporting policy implementation and coordination |
| 6 | Education policy implementation | Implementation of government-regulated education programs | Supporting educational access, equity, and service quality |

Based on Table 1, the implementation of strategies within the Education and Culture Office of Balikpapan City encompasses interconnected processes of planning, implementation, monitoring, and evaluation. The findings indicate that the Strategic Plan and digitalization of education services constitute important components of the implementation process because they provide strategic direction and support the development of more adaptive and measurable educational services. However, because the current Strategic Plan for 2025–2029 is still in its initial period of implementation, the long-term impact of these strategies cannot yet be fully assessed. The findings therefore demonstrate the implementation process and its immediate organizational implications rather than definitive evidence of long-term educational outcomes.

Interview results show that strategic implementation is conducted systematically by involving different organizational units and by considering community needs, school conditions, and regional policy directions. This finding is consistent with Fred R. David's strategic management framework, which conceptualizes strategic management as a process involving strategy formulation, implementation, and evaluation to achieve organizational objectives effectively (David, 2011). In this study, the Education and Culture Office integrates various organizational functions through coordination and policy alignment to translate strategic objectives into educational programs.

From the perspective of Islamic educational management, such strategic processes can also be understood in relation to the principle of amanah, which emphasizes responsibility in managing resources and carrying out entrusted duties. Ahyani et al. (2021) explain that Islamic educational management is grounded in ethical principles, including sincerity, honesty, amanah, and justice (‘adl). In this context, strategic planning in public education is not interpreted as the application of an explicitly Islamic management system, but rather as a process that can be critically examined through ethical principles emphasized in Islamic educational management. The formulation of educational priorities, allocation of resources, and implementation of public programs therefore involve dimensions of responsibility and accountability to the community.

The implementation of strategies also reflects the three stages of strategic management proposed by David (2011), namely strategy formulation, strategy implementation, and strategy evaluation. The formulation stage is reflected in the development of the Strategic Plan, which contains the organization's vision, mission, objectives, and strategic targets. The implementation stage is represented by programs related to education service digitalization, teacher competency development, infrastructure, educational access, and other strategic priorities. Meanwhile, the evaluation stage is reflected in periodic monitoring and assessment of program implementation.

These findings are also relevant to the management functions discussed in Islamic educational management. Hafiidh and Fauji (2024), through their systematic literature review, explain that planning, organizing, implementing, and controlling in Islamic

education are not merely operational functions but are also connected with spiritual accountability and ethical responsibility. Viewed from this perspective, the implementation of the Strategic Plan involves not only organizational efficiency but also the responsibility to ensure that educational policies and resources are directed toward legitimate educational objectives and public benefit.

In addition, the implementation of strategies reflects the concept of strategic planning in government organizations. Bryson (2018) explains that strategic planning is a systematic process that helps organizations define goals, identify strategic issues, and determine actions necessary to improve organizational performance. In this study, the Strategic Plan serves as a major reference for determining regional education policy directions. It functions not merely as an administrative document but also as an instrument for maintaining consistency between policy priorities, programs, and implementation.

The findings further indicate that the implementation of education strategies at the regional level is influenced by communication, resources, implementers' disposition, and bureaucratic structure, as described in George C. Edwards III's policy implementation model. Communication is reflected in coordination among organizational units and the dissemination of program information to educational units. Resource factors are reflected in budget availability, infrastructure, educational personnel, and other supporting resources. Implementers' disposition is reflected in organizational commitment to carrying out education policies, while bureaucratic structure is represented by the distribution of tasks and functions across organizational units.

These dimensions can also be discussed through the principle of justice (‘adl) in Islamic educational management. Justice in this context does not mean that every educational unit necessarily receives identical treatment or resources, but that educational policies and resource allocation are directed toward fair access to educational services and consideration of differing needs. This interpretation is relevant to the findings concerning educational equity, access, infrastructure, and teacher distribution. Thus, the concern for educational equity identified in the Strategic Plan can be examined not only as a public policy objective but also through the ethical principle of justice emphasized in Islamic educational management.

The implementation process also faces several challenges, including fiscal limitations, dependence on central government transfers, limited land availability, teacher distribution issues, changes in government policies, and the need to respond to technological developments. Nevertheless, the Education and Culture Office continues to adjust its implementation strategies through coordination, digital transformation, and human resource development. These findings are consistent with change management perspectives, which emphasize the importance of organizational adaptation to internal and external environmental changes (Wibowo, 2021).

The process of organizational adaptation can further be understood through the principle of responsibility in Islamic educational management. When educational resources are limited, strategic decision-making requires careful consideration of priorities, needs, and expected benefits. From an Islamic perspective, the management of public educational resources can be related to the concept of amanah, in which authority and resources are understood as responsibilities that must be managed appropriately and accountably. This does not imply that the Education and Culture Office explicitly applies Islamic management

principles, but rather provides an Islamic ethical perspective for interpreting issues of resource management and public responsibility.

Furthermore, changes in education management reflect the implementation of organizational change management. The change process involves identifying needs, planning programs, implementing changes, and evaluating their results. In this study, digitalization of education services represents one of the organizational changes undertaken to respond to changing educational and administrative needs. The implementation of digital transformation requires organizational readiness, human resource development, coordination, and continuous evaluation.

The success of strategy implementation is also influenced by leadership. The Head of the Office and organizational leaders play an important role in directing programs, coordinating different units, and ensuring that organizational members understand strategic objectives. This finding is consistent with Pratiwi and Aslami (2023), who explain that leadership has an important role in planning, organizing, and controlling organizational change to support effective and sustainable implementation.

From an Islamic educational management perspective, leadership can also be examined in relation to amanah and ethical responsibility. Leadership is not limited to the authority to make decisions but also involves responsibility for the consequences of decisions affecting educational services and the community. In this sense, leadership, coordination, and accountability become interconnected dimensions of educational governance. The findings regarding shared goals, cross-sector collaboration, and coordination therefore demonstrate the importance of collective responsibility in implementing regional education policies.

The monitoring and evaluation findings also provide an important dimension for understanding accountability in educational management. The study found that monitoring and evaluation are formally conducted through various mechanisms, but their internalization as a culture of continuous organizational learning remains a challenge. This indicates that evaluation should not be limited to administrative compliance but should be utilized as a basis for identifying problems, improving programs, and informing subsequent planning. Such a finding is consistent with the principle of continuous control and accountability emphasized in the management functions discussed by Hafiidh and Fauji (2024).

Overall, the findings demonstrate that the implementation of the Strategic Plan of the Education and Culture Office of Balikpapan City is a multidimensional process involving strategic planning, policy implementation, resource management, leadership, collaboration, digital transformation, monitoring, and evaluation. From the perspective of Islamic educational management, these processes can be interpreted through ethical principles such as amanah, justice (‘*adl*), responsibility, and accountability. The Islamic perspective therefore functions as an analytical lens for understanding how educational governance can be connected with ethical responsibility and public benefit, rather than as a claim that the Education and Culture Office is an Islamic educational institution.

Thus, the implementation of strategies within the Education and Culture Office of Balikpapan City can be understood as a systematic form of public educational governance that combines strategic management, policy implementation, organizational adaptation, and accountability. The findings contribute not only to the discussion of regional

educational management but also to Islamic educational management discourse by demonstrating how principles of responsibility, justice, and accountability can provide an ethical framework for interpreting strategic educational governance.

## Conclusion

This study concludes that the implementation of the Strategic Plan (Renstra) of the Department of Education and Culture of Balikpapan City is carried out through interconnected processes of strategic planning, policy synchronization, program implementation, coordination, monitoring, and evaluation. The implementation is reflected in several strategic areas, including the alignment of educational planning with national and regional development priorities, digitalization of educational services, teacher competency development, monitoring and evaluation, and cross-sector collaboration. These processes demonstrate that the Strategic Plan functions as a framework for translating regional educational priorities into operational programs and services.

The implementation process is supported by leadership commitment, data-based planning, stakeholder coordination, and the integration of national and regional policy frameworks through the RPJMN, RPJMD, and Renstra. At the same time, several structural challenges remain, particularly fiscal limitations, dependence on central government transfers, limited availability of school land, and issues related to the distribution of educational personnel. These conditions indicate that the implementation of regional education strategies is shaped not only by managerial processes within the Education and Culture Office but also by broader institutional, financial, and structural factors.

From the perspective of Islamic educational management, the implementation of the Strategic Plan can be interpreted through the principles of amanah, justice (‘adl), ethical responsibility, and accountability. These principles provide an ethical framework for understanding strategic planning, resource management, educational equity, leadership, and monitoring as forms of responsibility toward the community. In this study, Islamic educational management is positioned as an analytical perspective for interpreting public educational governance rather than as a claim that the Education and Culture Office operates as an Islamic educational institution. Thus, the Islamic perspective complements the analysis of strategic educational governance by emphasizing responsible resource management, fairness in educational services, and accountability in the implementation of public policy.

This study is subject to several limitations. The empirical data were primarily obtained from a single key informant within the Education and Culture Office, while the 2025–2029 Strategic Plan is still in its initial stage of implementation. Therefore, the findings provide an in-depth understanding of the implementation process and its organizational context but cannot yet establish the long-term effects of the Strategic Plan on educational quality. The findings should consequently be understood within the specific institutional and temporal context of the study.

Further studies are recommended to involve multiple stakeholders, including educational unit leaders and other relevant actors, and to examine the implementation of the Strategic Plan longitudinally throughout the 2025–2029 period. Such studies may provide broader evidence regarding changes in educational access, equity, service quality, human resource development, and the sustainability of educational improvement.

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