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### **Implementation of operational assistance policy in the implementation of early childhood education (bop paud) in improving the quality of paud in west bandung district**

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#### **Abstract**

This research is motivated by a large budget for PAUD operations, but in fact the service for early childhood education is relatively low, the Gross Participation Rate (APK) at the PAUD level is low, and the lack of PAUD education personnel who meet teacher competency standards, there are still many PAUD teachers who come from Cadres. Village and RW Management. This research approach is a qualitative research with case study method. Data collection techniques used are observation, interviews, and documentation. The results of this study indicate that 1) In preparing the budget for the BOP carried out at the school it involves the entire school community, namely the principal, teachers, and class coordinators representing the children's parents. This is done by sending an invitation letter every time there is an agenda related to the budget preparation meeting for the BOP conducted at the school, 2) The PAUD BOP policy in the school becomes the school authority and is determined by the Principal. This is done by the government in providing school operational assistance, which can be used for the benefit of the school both in providing various needs for the learning process. This must also be improved on the various needs of

children, so that children are not left behind in internet access, 3) Evaluation activities in the PAUD BOP program are carried out through annual evaluations for 8 standards, including cost standards which are then reported to the Education Office and also the Foundation. This evaluation is carried out on a regular and scheduled basis on activities in schools, 4) The obstacle in preparing the BOP is the decrease in the number of children so that it has an impact on the decrease in the regular BOP obtained, this affects the decrease in the budget that has been allocated for several learning elements, and 5) Solutions to overcome obstacles in preparing the BOP PAUD policy by seeking other sources of funds to cover the lack of BOP, namely funds from the Foundation, and sorting out sources of funds for various school expenses, such as funds for internet installation taken from the regular BOP while paying for the internet every month is taken from the performance BOP, and for teacher honorarium is allocated to Foundation funds.

### **Keywords**

Policy, Education Operational Assistance (BOP), Quality, PAUD

### **Introduction**

The best foundation for optimizing the development of an individual in the future lies at an early age. Stimulants and education given at an early age can help develop a child's ability to receive education at a higher level. Early childhood education is very important in developing various developments and intelligence of children, so this period is called the golden age.

Optimizing the development of the golden age is the goal of early childhood education (PAUD). PAUD is defined as a coaching effort for children from birth to the age of six years. This guidance is provided through stimulation in the educational path to help children grow and develop, with the aim of being ready to enter further education levels. Children who have attended PAUD are expected to have sufficient readiness to enter the next level, namely Elementary School (SD). Given the importance of the existence of PAUD institutions, the implementation of PAUD is currently increasingly in demand.

Based on this, that education for early childhood is very important. According to Ariyanti (2016: 50) suggests that early childhood is a group of children who are in a unique process of growth and development. Children have a pattern of growth and development (fine and gross motor coordination), thinking power, creativity, language and communication, which are included in intellectual intelligence (IQ), emotional intelligence (EQ), spiritual intelligence (SQ) or religious or religious intelligence ( RQ), according to the child's level of growth and development.

PAUD programs tend to be run by the community and private institutions. The implementation of the PAUD program can be carried out through various channels, namely formal education and non-formal education. PAUD in the formal way is organized through Kindergarten (TK), while PAUD in the non-formal way is

organized through Playgroups (Kober), Child Care Parks (TPA), or Kinds of Early Childhood Units (SPS).

The existence of PAUD is currently very mushrooming, but there are still many shortcomings in its management. The problems contained in the management of the PAUD program include several aspects, such as service coverage, program implementation, learning processes, and evaluation. In addition to problems in the implementation of learning, there are also problems in the development of PAUD, such as budget problems. This is reinforced by the results of research from Suryani (2007: 44) which suggests that early childhood education that is only known to the public is Kindergarten, while Playgroups (KB) are less popular and Child Care Centers (TPA) are very less popular in the eyes of the public. the community and also accompanied by the lack of physical institutional procurement, as well as other forms of PAUD. This is due to the lack of a budget that is owned.

The small income of PAUD institutions obtained from student fees cannot meet operational needs, resulting in low service quality. In addition, the funds obtained from dues are not able to provide welfare guarantees for teachers. Constraints on the cost of managing PAUD are experienced by most PAUDs established by the community with a small number of students. The solution related to this has been provided by the government through a special allocation for education of 20% of the government budget.

The budget for PAUD consists of various sources, namely APBN and APBD. The budget sourced from the State Budget is in the form of a Special Allocation Fund (DAK), both physical and non-physical. Meanwhile, funds sourced from the APBD are in the form of infrastructure assistance in the form of furniture, classroom rehabilitation, construction of new classrooms, procurement of student practice tools and equipment, as well as training to improve the quality of teacher competence and providing incentives for honorary teachers to improve teacher welfare.

Based on the importance of implementing the PAUD program, the Central Government, namely the Ministry of Education and Culture issued a policy to assist the operational costs of education in the form of Operational Assistance for the Implementation of Early Childhood Education. Operational Assistance for the Implementation of Early Childhood Education, hereinafter abbreviated as BOP PAUD, is a government program to help provide funding for the operational costs of PAUD learning. The provision of PAUD BOP is also one of the strategies in building quality PAUD institutions.

Regulation of the Minister of Education and Culture of the Republic of Indonesia 9 of 2021 concerning Technical Guidelines for the Management of Operational Assistance Funds for the Implementation of Early Childhood Education and Operational Assistance Funds for the Implementation of Equality Education states that operational assistance funds for the implementation of early childhood education, hereinafter referred to as BOP PAUD funds, are funds used for operational costs of learning and support for personal costs for children attending early childhood education.

This is in accordance with Article 31 paragraph (4) of the 1945 Constitution, and Article 46 paragraph (1) of Law Number 20 of 2003 concerning the National Education System which states that education funding is a shared responsibility between the government, local governments, and Public; and paragraph (2) reads that the government and local governments are responsible for providing the education budget as regulated in article 31 paragraph (4) of the 1945 Constitution.

The government provides a unit cost of BOP PAUD in the amount of Rp. 600,000 per student per year. The amount of BOP PAUD funds received by each PAUD unit varies depending on the number of students in each school. The objectives of the PAUD BOP budget include helping to provide non-personnel operational costs for early childhood provided to education units that organize PAUD programs and easing the burden of education costs for parents in an effort to include their children in quality PAUD services in the education unit implementing the PAUD program.

According to Khairiyah, et al. (2018: 127) argues that the Operational Policy for the Implementation of Early Childhood Education (BOP-PAUD) is one form of legislation policy with a very broad scope. So that the policy can be realized so that a transformation is needed in the form of a more detailed regulatory product and can be implemented in the form of a plan and implementation of the Operational Assistance for the Implementation of Early Childhood Education (BOP-PAUD) as a form of policy in the education sector.

PAUD BOP can be used and utilized for various purposes related to the implementation of learning activities, such as: subsidies to help reduce registration fees for underprivileged students, the cost of buying reading books, educational game tools, and other needs related to learning.

In 2017 the government renewed the purpose of providing BOP PAUD assistance, namely to assist in providing non-personnel operational costs for PAUD units given to PAUD units and non-formal education units that organize PAUD programs to support educational operational activities, and ease the burden of education costs for parents. in an effort to include their children in quality PAUD services in PAUD units or non-formal education units.

West Bandung Regency is one of the regencies located in the province of West Java and has 16 sub-districts. Since 2016, PAUD education units in the West Bandung Regency have received various amounts of BOP PAUD every year. The following is the number of early childhood education units in West Bandung:

Table 1.1PAUD Education Unit Data

<b>No</b>	<b>Kind of PAUD</b>	<b>Number of Institutions</b>
1	Kindergarten	221
2	Playgroups	380
3	Kinds of Early Childhood Education Units	415
4	Child Care	3
Total PAUD Institutions		1.019

Regency: West Bandung Regency has 1,019 early childhood education units spread across 16 sub-districts. Early childhood education consists of four types of institutions, namely: Kindergarten (TK) with a total of 221 institutions, Playgroups (KB) with a total of 380, a Kind of Early Childhood Education Unit (SPS) with a total of 415 institutions, and a Child Care Center (TPA). consisting of 3 institutions. There are several requirements that must be met by PAUD education units so that their institutions receive BOP assistance, including: 1) PAUD education units have been registered with the Ministry of Education and Culture as evidenced by the National School Registration Number (NPSN), 2) updating student data through the education data collection application or Dapodik before the specified time limit for student data collection as the basis for determining the number of PAUD BOPs that will be accepted, and 3) having a study group (rombel) of at least 12 children, specifically for the current covid 19 pandemic condition the number of children is required in 1 group changes to 9 children.

The amount of BOP PAUD budget each year has increased and decreased, this happens because the number of students continues to change. At the beginning of the presence of BOP PAUD, in 2016 West Bandung Regency received a budget assistance of Rp. 12,348,000,000 with as many as 843 receiving institutions and the number of students receiving as many as 20,580 people. In 2017 the number of BOP recipients decreased to 802 institutions with 19,221 students and a budget provided by the government of Rp. 11,532,600,000. in 2018 BOP recipients experienced a significant increase, namely 941 institutions with 25,642 students. 2018 was the year with the most BOP recipient institutions with a budget of Rp. 15,385,200,000. In 2019 the BOP recipient institutions decreased to 931 institutions, but the number of students increased to 30,421. The BOP budget in 2019 is Rp. 17,968,800,000. in 2020 this institution that received BOP as many as 939 with the highest number of students, namely 30,875 people. BOP in 2020 is budgeted at Rp 18,301,500,000. There are 80 PAUD institutions that do not receive the BOP, this is because these institutions do not meet the requirements that have been set.

The root of the problem in this PAUD phenomenon is, although PAUD institutions have mushroomed and a large budget is provided for PAUD operations, in reality the service for early childhood education is relatively low, this is evident from the fact that there are still many early childhood children who have not received proper education as they should. . This can be seen from the low Gross Enrollment Rate (GER) at the PAUD level. Gross Enrollment Rate or GER is a calculation of the ratio between the number of students at a certain level of education with the population of the appropriate school age group and is expressed as a percentage. The results of this GER calculation are used to determine the number of children who attend a certain level of education in a certain area. On the one hand, the government has provided financial assistance for PAUD operations with the hope that the community can access education services more easily, but on the other hand the gross PAUD participation rate is still low, meaning that there

are still many PAUD-age children who have not been served their educational needs. Who attend a certain level of education in an area. The function of the APK calculation is to find out the number of students attending a certain level of education. West Bandung Regency has a low rate of participation at the PAUD level, but is above the provincial and national average.

The National PAUD GER in 2019 was 33.91%, this figure means that in Indonesia only 33.91% of early childhood children receive education services. APK PAUD West Java Province shows the figure of 34.14%, meaning that early childhood in West Java Province who received education was only 34.14% while the remaining 65.86% of the early childhood population in West Java Province were not touched by well-organized education. by the government and society. in West Bandung Regency, the participation rate is 44.39%, this figure is above the national and provincial averages, but still relatively low. Only 44.39% of children in the West Bandung Regency area receive early childhood education services, while 55.61% of early childhood children have not been touched by education services at all.

The low PAUD participation rate is caused by the low community participation in early childhood education. There are many parents who do not send their children to PAUD institutions for various reasons. Factors that influence this, including parents' misunderstanding of the importance of education as early as possible, economic problems that make parents not want to send them to PAUD. Moreover, during this pandemic the number of PAUD students decreased sharply. Parents consider PAUD learning during this pandemic to be ineffective, so they do not send their children to PAUD level. Parents often ignore the educational needs of their young children. Quality early childhood education can give birth to the next generation of competent people, because human cognitive develops very rapidly at an early age. However, with low quality early childhood education, it will greatly affect the development of students.

The quality of education refers to a regulation on educational standards. PAUD standards are regulated in the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 137 of 2014 concerning National Standards for Early Childhood Education. The National Standard for Early Childhood Education is the criteria for the management and implementation of PAUD. PAUD national standards consist of 7 standards, namely: Content Standards, Process Standards, Assessment Standards, Educators and Education Personnel Standards, Facilities and Infrastructure Standards, Management Standards, and Financing Standards. 8 national education standards for PAUD level are a reference for the ideal PAUD implementation, but the problem is that the ideal conditions of education standards are very difficult to achieve. PAUD standards are an integral part of the management and implementation of early childhood education. These standards become a reference in the development, implementation, and evaluation of the PAUD curriculum.

Content, process, and assessment standards can be seen from the learning process and curriculum used. The problem of implementing a curriculum that is not

in accordance with the development of the child's age. Learning in PAUD is done by playing, but many PAUD institutions apply literacy learning for children. The basic curriculum framework and competency standards are signs that are used as references in the preparation of curriculum and syllabus at the level of the education unit. Good education management will be able to create quality human resources (HR). Curriculum development is an important part of the educational process. The curriculum is a tool to assist educators in carrying out their duties, because the curriculum in general can be defined as a plan developed to facilitate the learning process. The curriculum is structured to enable the development of multi-potential diversity, interests, language intelligence, cognitive, social, emotional, spiritual, and kinesthetic/physical motoric, as well as art in children optimally according to the development and uniqueness of each child. Early childhood education is an important period, because the beginning of a child's life is the most appropriate period in providing encouragement or development efforts so that children can develop optimally.

The standards of teachers and education personnel have serious problems. There is still a lack of PAUD education personnel who meet teacher competency standards. There are still many PAUD teachers who come from village cadres and RW administrators who do not meet the educational qualifications as a teacher. In accordance with the Regulation of the Minister of National Education Number 58 of 2009 concerning Standards for Indonesian Early Childhood Education Chapter III concerning Standards for Educators and Education Personnel it is stated that early childhood educators are professionals who are in charge of planning, implementing the learning process, and assessing learning outcomes, as well as providing guidance, care and protection of students. To become a teacher at PAUD is not arbitrary, but there are special qualifications so that later the results obtained in the learning process can be maximized and create good graduates.

Described in Law no. 14 of 2005 concerning Teachers and Lecturers, chapter IV part one qualification, competence and certification article 8, namely teachers are required to have academic qualifications, competencies, educational certifications, physically and mentally healthy, and have the ability to realize national education goals. Then in article 9 the academic qualifications as referred to in article 8 are obtained through higher education for undergraduate programs or diploma four (D4). Minister of National Education Regulation No. 16/2007 explains that teachers in PAUD/TK/RA must have a minimum academic qualification of diploma four (D4) or a bachelor's degree in early childhood education or psychology obtained from an accredited study program. Success in the learning process cannot be separated from the role of facilities and infrastructure to support learning activities.

Standards of facilities and infrastructure are equipment in the implementation and management of early childhood education, care and protection activities. Facilities and infrastructure play a direct role in the learning process and serve to facilitate and facilitate the learning process. However, the condition of

facilities and infrastructure in the field is far from the ideal conditions stipulated in the Permendikbud. Many PAUD institutions are not able to provide adequate facilities and infrastructure for learning activities. The lack of classrooms, the condition of damaged classrooms, and the lack of educational game tools are common problems experienced by many PAUD institutions.

The above problems are problems that are often encountered in the field. Problems in order to improve the quality of services can be used as a benchmark for the progress of an institution that organizes PAUD. The amount of budget that is routinely given to PAUD education units does not have a big impact on improving the quality of PAUD, so a formulation for budget policies is needed so that they are right on target and can be used as much as possible to improve the quality of education.

Research related to operational assistance policies for the implementation of early childhood education (BOP PAUD) in improving the quality of education includes research conducted by Husain (2015) regarding the analysis of the implementation of policies for providing educational operational assistance funds (BOP) in improving the quality of primary school education. The results of this study illustrate that the implementation of the policy of providing BOP (Educational Operational Assistance) funds in improving the quality of elementary school education in Lambay District, North Kolaka Regency has been implemented but relatively not succeeded optimally. The factors that hinder the implementation of the policy of providing Education Operational Assistance (BOP) funds in improving the quality of elementary school education from the planning side have not been planned optimally and the reporting system is not carried out openly.

The reasons for choosing research locations in 3 (three) kindergartens, namely Darul Fikri Kindergarten, Lutfiyah Kindergarten, and Bina Insan Mandiri Kindergarten in West Bandung Regency, namely: 1) It is a flagship school, 2) Darul Fikri Kindergarten, and Bina Insan Mandiri Kindergarten is an early stage driving school. 1 PAUD level, and 3) Pilot school in West Bandung Regency

Departing from various assumptions and seeing these phenomena, the researcher will try to get the answer by conducting a comprehensive research in "Implementation of Operational Assistance Policy for the Implementation of Early Childhood Education (BOP PAUD) in Improving Quality of PAUD in West Bandung Regency (Research in Darul Fikri Kindergarten, Lutfiyah Kindergarten, and Bina Insan Mandiri Kindergarten in West Bandung Regency)".

## **Method**

This study attempts to analyze and describe the implementation of the Operational Assistance Policy for the Implementation of Early Childhood Education (BOP PAUD) in Improving the Quality of PAUD in West Bandung Regency. The approach used in this study is a qualitative approach. According to Bogdan and Taylor in (Bahri, 2021) stated that a qualitative approach is a research procedure that produces descriptive data in the form of written or spoken words from people and

observable behavior. This is done by transcribing the data, then coding on the notes in the field and interpreting the data to obtain conclusions. The type of research used in this research is a case study. According to (Rahayu, 2020) that a case study is an empirical research that investigates a symptom in a real-life setting. The results of this study were collected with primary data and secondary data.

Determination of appropriate data collection techniques will determine the scientific truth of a study. Data collection techniques used in this study are:

1. Observation

Observation is part of the direct research process on the phenomena to be studied (Hanafiah, 2021). With this method, researchers can see and feel directly the atmosphere and condition of the research subject. The things observed in this research are about the Implementation of Operational Assistance Policy for the Implementation of Early Childhood Education (BOP PAUD) in Improving the Quality of PAUD in West Bandung Regency.

2. Interview The

interview technique in this study is a structured interview, namely interviews conducted using predetermined guidelines, the questions are structured strictly and the questions are the same for each subject (Sugiyono, 2019).

3. Documentation

Documentation is one of the data collection techniques through existing written documents or records (Arifudin, 2021). Documentation comes from the word document, which means written items. In carrying out the documentation method, researchers investigate written objects, such as books, magazines, meeting minutes, and diaries. According to Moleong in (Ulfah, 2022) that the documentation method is a way of collecting information or data through testing archives and documents. The documentation strategy is also a data collection technique that is proposed to research subjects. The method of data collection using the documentation method was carried out to obtain data about the state of the institution (object of research), namely the existence of the management of the Implementation of Operational Assistance for the Implementation of Early Childhood Education (BOP PAUD) in Improving the Quality of PAUD in West Bandung Regency.

## **Finding**

- 1. The formulation of operational assistance policies for the implementation of early childhood education (BOP PAUD) in improving the quality of early childhood education**

In preparing the budget for the BOP carried out at the school, the entire school community is involved, namely the principal, teachers, and class coordinators representing the children's parents. This is done by sending an invitation letter every time there is an agenda related to the budget preparation meeting for the BOP held at the school. This activity is routinely carried out and

scheduled. The budget for each operation has been determined in a meeting related to budget preparation involving the entire school community. In particular, learning activities are fully funded by the Regular BOP and Performance BOP. So that in managing learning operationally assisted by 2 (two) BOPs in order to provide maximum learning services for all children. By maximizing every existing BOP, it can produce improvement efforts in every education implementation. This is expected to provide optimal learning to students.

In determining the BOP PAUD policy on supporting activities, it has been formulated based on a meeting involving all the school community, including foundations. All activities are financed with a budget that has been determined in detail according to the ability and needs. All activities that support learning are carried out with budgetary sources from the BOP, both regular BOP and performance. In determining the BOP PAUD related to all school administration, it has been regulated and formulated based on a consensus decision. This is related to various expenses that must be determined according to the needs and abilities of the school. In addition to supporting learning activities, BOP PAUD is also used to upgrade teacher skills through various trainings, workshops, and also IHT organized by schools and other agencies. The main focus is on improving the IT skills of teachers, so the school brings in an IT trainer once a week to teach teachers about IT. By prioritizing budget expenditures used for various activities, this is very good, especially in improving teacher performance by participating in various training activities. So that it is expected to improve the learning process for the better.

## **2. Implementation of operational assistance policies for the implementation of early childhood education (BOP PAUD) in improving the quality of early childhood education**

The policy for organizing BOP PAUD is prepared by the Principal and formulated together with the teachers. In determining the formulation of policies, many people are involved in the framework of formulating policies that are right on target and efficient. In the PAUD BOP has been determined related to the pattern of organization in order to produce a clear organizational process for each field. In the implementation of regular BOP, it is fully used to run learning programs and support school programs such as the stage be creative program, this program is a collaborative program with parents to support creativity and interest in children's talents. Meanwhile, the performance BOP is fully utilized for upgrading the ability of teachers. The perceived purpose of this BOP is to assist schools in carrying out their operations, both learning operations and administration for the smooth running of learning activities. So that the BOP PAUD program can be right on target in providing assistance to all parties in achieving the quality of early childhood education.

The BOP PAUD policy in schools becomes the school authority and is determined by the Principal. This is done by the government in providing school operational assistance, which can be used for the benefit of the school both in providing various needs for the learning process. However, this must also be

improved on the various needs of students, so that students are left behind in internet access. In determining the BOP PAUD policy, the entire school community is involved. This is done to accommodate various inputs from all parties in the school and parents of students. The implementation of BOP involves all parties, such as the Principal, Teachers, Parents, and also the Foundation. The determination process is carried out in a scheduled meeting and annually holds a meeting related to the PAUD BOP Policy. School budget preparation is carried out by the principal and teachers through a working meeting at the beginning of the fiscal year by formulating learning needs for one year and also involving parents' representatives because there are learning programs that also involve parents. This has been routinely done by schools in the implementation of BOP PAUD. With the decision-making mechanism involving many parties, this will provide many inputs in various improvements to PAUD. So it is hoped that this will have an impact on improving PAUD services and producing quality PAUD.

### **3. Evaluation of operational assistance policies for the implementation of early childhood education (BOP PAUD) in improving the quality of early childhood education**

Evaluation activities in the PAUD BOP program are carried out through annual evaluations for 8 standards, including cost standards which are then reported to the Education Office and also to the Foundation. This evaluation is carried out on a regular and scheduled basis on activities at the school. In the implementation of the BOP PAUD evaluation, the implementation evaluation activities in learning activities are carried out based on children's learning outcomes by paying attention to the progress of children's development to find out whether the learning activities carried out are effective or not. This is very good in seeing the extent of the success of the learning process. The development of students must be an important pillar in formulating future policies in order to produce quality early childhood education.

In the follow-up to the evaluation of the PAUD BOP on the use of the budget, it is evaluated based on the report on the use of the budget to determine the absorption of the budget and the suitability of spending. This is done regularly and scheduled by the School. So that with various evaluations carried out, it produces various references for improvements to any existing problems or obstacles. It is hoped that in the future the results of this evaluation will have an impact on improving PAUD learning services.

### **4. Inhibiting factors encountered in the operational assistance policy for the implementation of early childhood education (BOP PAUD) in improving the quality of early childhood education**

In the preparation of BOP PAUD policies, there are various obstacles that exist. The obstacle in the preparation of the BOP is the decrease in the number of

children so that it has an impact on the decrease in the regular BOP obtained, this affects the decrease in the budget that has been allocated for several elements of learning. In achieving the quality of BOP PAUD implementation, there are various obstacles. In particular, in the implementation of BOP PAUD, sometimes there are some unexpected expenses that must be accommodated by BOP. This is not stated in the regular expenses at the school. In the obstacle to the evaluation of the BOP PAUD policy, there are unexpected expenses that must be paid by the BOP but cannot be included in the SPJ. On the obstacle in achieving school quality, namely by decreasing the number of Regular BOPs, it will affect the effectiveness of several elements that are not facilitated which can affect service quality and school quality. So based on this, it must be compiled comprehensively related to various expenses needed by the school. It is hoped that with properly budgeted expenditures it will result in the effectiveness and efficiency of BOP in order to improve the quality of early childhood education.

#### **5. Solutions to problems with operational assistance policies for the implementation of early childhood education (BOP) PAUD) in improving the quality of early childhood education.**

The solution to overcome obstacles in the preparation of BOP PAUD policies is related to seeking other sources of funds to cover the lack of BOP, namely funds from the Foundation, and sorting out sources of funds for various school expenses, such as funds for internet installation taken from the regular BOP while paying for the internet every month taken from the performance BOP, and the teacher's honorarium is allocated to the Foundation's fund. In overcoming obstacles to the implementation of BOP PAUD, there is a solution to overcome obstacles in formulating BOP PAUD policies that are related to budgeting for unexpected costs. This is done in a preventive effort related to budget availability and needs. In overcoming obstacles when evaluating the BOP PAUD policy, namely that BOP reporting is adjusted to technical guidelines, if there is something that cannot be reported, a transfer of payments is made that can be included in the SPJ report. In overcoming obstacles to achieving school quality, schools can seek budgetary support from the Foundation to meet needs that cannot be accommodated by BOP, both regular and performance. With the school being able to produce a budget in mandarin, the school will get a lot of budget in improving the school comprehensively. Improving the quality of education must be carried out comprehensively, as an important step in improving the quality of early childhood education.

#### **Discussion**

##### **1. The formulation of operational assistance policies for the implementation of early childhood education (BOP PAUD) in improving the quality of early childhood education**

In the formulation of operational assistance policies for the implementation of early childhood education (BOP PAUD) in improving the quality of early childhood

education, the principles of efficiency, effectiveness, transparency, fairness and accountability are used. In preparing the budget for the BOP carried out at the school, the entire school community is involved, namely the principal, teachers, and class coordinators representing the children's parents. This is done by sending an invitation letter every time there is an agenda related to the budget preparation meeting for the BOP which is carried out at the school on a regular and scheduled basis.

This is as stated (Dunn, 2001) which defines that policy is 'what the government chooses to do or not to do'. In the definition expressed, it can be understood that the government is the holder of control over the sustainability of a country, which has an attitude in practice if that attitude is taken or not taken, it is a result of a policy carried out by the government, including in education policies, one of which is Operational Assistance for Implementation or BOP. .

Regarding the budget for each operation, it has been determined in a meeting related to budget preparation involving the entire school community. In particular, learning activities are fully funded by the Regular BOP and Performance BOP. So that in managing learning operationally assisted by 2 (two) BOPs in order to provide maximum learning services for all students.

This is in line with Permendikbud Number 13 of 2020 that Operational Assistance for Implementation or BOP is a program of providing money from the Ministry of Education to assist and support PAUD institutions in carrying out the educational process which is given once a year. The BOP was issued to help provide funding for the operational costs of PAUD learning.

In determining the BOP PAUD policy on supporting activities, it has been formulated based on a meeting involving all the school community, including foundations. All activities are financed with a budget that has been determined in detail according to the ability and needs. All activities that support learning are carried out with budgetary sources from the BOP, both regular BOP and performance.

## **2. Implementation of operational assistance policies for the implementation of early childhood education (BOP PAUD) in improving the quality of early childhood education**

The policy for organizing BOP PAUD is prepared by the Principal and formulated together with the teachers. In determining the formulation of policies, many people are involved in the framework of formulating policies that are right on target and efficient. In the PAUD BOP has been determined related to the pattern of organization in order to produce a clear organizational process for each field. In the implementation of regular BOP, it is fully used to run learning programs and support school programs such as the stage be creative program, this program is a collaborative program with parents to support creativity and interest in children's talents. Meanwhile, the performance BOP is fully utilized for upgrading the ability of teachers. The perceived purpose of this BOP is to assist schools in carrying out

their operations, both learning operations and administration for the smooth running of learning activities.

This is in line with the Technical Guidelines for BOP PAUD which is regulated in Permendikbud Number 9 of 2021 that BOP PAUD funds are used for activities, operations which include three components, namely: 1) Implementation of learning and playing activities, which is financing for the provision of learning materials and educational game tools. ; 2) Implementation of supporting activities for learning and playing, is financing to support learning and playing for students, as well as learning activities by educators; and 3) Fulfillment of the administration of the education unit which is the financing needed by the education unit in providing education services.

The BOP PAUD policy in schools becomes the school authority and is determined by the Principal. This is done by the government in providing school operational assistance, which can be used for the benefit of the school both in providing various needs for the learning process. However, this must also be improved on the various needs of students, so that students are left behind in internet access. In determining the BOP PAUD policy, the entire school community is involved. This is done to accommodate various inputs from all parties in the school and parents of students. The implementation of BOP involves all parties, such as the Principal, Teachers, Parents of Students, and also the Foundation. The determination process is carried out in a scheduled meeting and annually holds a meeting related to the PAUD BOP Policy. School budget preparation is carried out by the principal and teachers through a working meeting at the beginning of the fiscal year by formulating learning needs for one year and also involving parents' representatives because there are learning programs that also involve parents. This has been routinely done by schools in the implementation of BOP PAUD.

This is in line with the Directorate General of Basic Education of the Ministry of Education and Culture (2015: 6) that the BOP funds are received by the school in its entirety, and managed independently by the school by involving the Teacher Council and School Committee by setting the SBM as follows: 1) Schools manage funds in a professional, transparent and accountable manner, 2) Schools must have a Medium Term Plan drawn up 4 years, 3) Schools must prepare an Annual Work Plan (RKT) in the form of a School Activity Plan and Budget (RKAS), where BOP funds are an integral part of the RKAS, 4) The Medium Term Plan and RKAS must be based on the results of the school's self-evaluation, and 5) The Medium Term Plan and RKAS must be approved in a board meeting of educators after taking into account the considerations of the School Committee and endorsed by the District/City Educational SKPD (for public schools) or foundations (for private schools).

School budget preparation is carried out by the principal and teachers through a working meeting at the beginning of the fiscal year by formulating learning needs for one year and also involving parents' representatives because there are learning programs that also involve parents. This has been routinely done

by schools in the implementation of BOP PAUD. BOP targets in schools are teachers and students so that schools can provide the best service by accommodating the needs of teachers and students. This budget plan has been made and compiled in the BOP PAUD policy in schools. This plan takes many things into account, especially in determining the cost of implementing teacher training. All school activities use the PAUD BOP which has been formulated on the policy agenda taken in every face-to-face meeting. Clear details are needed in each training. As a step in determining budget policies that must be determined by the school.

### **3. Evaluation of operational assistance policies for the implementation of early childhood education Early Childhood Education (BOP PAUD) in improving the quality of early childhood education**

Evaluation activities in the BOP PAUD program are carried out through annual evaluations for 8 standards, including cost standards which are then reported to the Education Office and also to the Foundation. This evaluation is carried out on a regular and scheduled basis on activities at the school. In the implementation of the BOP PAUD evaluation, the implementation evaluation activities in learning activities are carried out based on student learning outcomes by paying attention to the progress of student development to find out whether the learning activities carried out are effective or not.

This is in line with Madyawati (2016: 3) that early childhood education is an effort to foster children from birth to the age of six by providing appropriate educational stimuli for the process of growth and development in children's lives. The success of the educational process at an early age becomes the basis for the next educational process.

Based on the above opinion that at an early age is the beginning of the process of human growth and development. This is the period that must be used as a guide for the implementation of education that focuses on various aspects of physical growth and development, emotional intelligence, spiritual intelligence, social emotional, language and communication through the stages of development.

In the follow-up to the BOP PAUD evaluation, the use of the budget was evaluated based on the report on the use of the budget to determine the absorption of the budget and the suitability of spending. This is done regularly and on a schedule by the school in order to create a quality school.

This is in line with Sallis in (Tanjung, 2022), a quality school is characterized as follows: 1) The school focuses on customers, both internal and external customers. 2) The school focuses on efforts to prevent problems that arise, in the sense that there is a commitment to work right from the start. 3) The school has an investment in its human resources. 4) Schools have a strategy to achieve quality, both at the leadership level, academic staff, and administrative staff. 5) The school manages or treats complaints as feedback to achieve quality and positions errors as an instrument to do right on the next event or occurrence. 6) Schools have policies in planning to achieve quality. 7) Schools strive for

improvement processes by involving everyone in accordance with their main tasks, functions and responsibilities. 8) Schools encourage people who are seen to have creativity, are able to create quality, and stimulate others to work with quality. 9) The school clarifies the roles and responsibilities of each person, including the clarity of the direction of work vertically and horizontally. 10) The school has a clear evaluation strategy and criteria. 11) The school views or places the quality that has been achieved as a way to improve the quality of service further. 12) Schools place continuous quality improvement as a must.

The feasibility of the program and/or educational unit refers to the SNP. The SNP is the minimum criteria regarding the education system in all jurisdictions of the Unitary State of the Republic of Indonesia. Therefore, the SNP should be used as a reference in order to fully map the school's quality profile. Based on the various evaluations carried out, it produces various references for improvements to any existing problems or obstacles. It is hoped that in the future the results of this evaluation will have an impact on improving PAUD learning services.

#### **4. Inhibiting factors encountered in the operational assistance policy for the implementation of early childhood education (BOP PAUD) in improving the quality of early childhood education**

In the preparation of BOP PAUD policies, there are various obstacles that exist. The obstacle in the preparation of the BOP is the decrease in the number of students so that it has an impact on the decrease in the regular BOP obtained, this affects the decrease in the budget that has been allocated for several learning elements.

This is in line with the Directorate General of Basic Education of the Ministry of Education and Culture (2014: 3) that the PAUD BOP received by elementary schools is calculated based on the number of students in the education unit with the provision that the amount is Rp. 600,000/student/year. The targets of the PAUD BOP program are Kindergartens, Playgroups (Kober), Child Care Centers (TPA), and Similar PAUD Units (SPS) both public and private in all provinces in Indonesia.

In its development, the government issued a policy for the PAUD BOP program to meet the financing of PAUD institutions for the community. In the process, the distribution of the BOP PAUD budget is carried out through regional transfers from the central government to the district government, then handed over to each institution through transfers to school accounts. Through this mechanism, the distribution of BOP funds to institutions runs smoothly.

Taking into account that the operational costs of providing education for PAUD level are determined by the number of students, with the following rules: 1) The amount of PAUD BOP funds is given using the calculation of the number of students with a unit cost of Rp. 600,000 (six hundred thousand rupiah)/participant students/year with priority for children aged 4-6 years, 2) PAUD units or institutions that are eligible to receive BOP PAUD allocations are those that have at least 12

students, and 3) PAUD units or institutions receive a maximum of Rp. 36,000,000, - (thirty six million rupiah) per year.

Based on this, there are changes in the technical instructions for receiving BOP during this pandemic, one of which is related to the minimum number of students owned by the education unit to get BOP assistance. In the pre-pandemic period, the minimum number of students was 12 people, but during this pandemic the number of students has decreased significantly.

### **5. Solutions to problems with operational assistance policies for the implementation of early childhood education (BOP) PAUD) in improving the quality of early childhood education.**

The solution to overcome obstacles in the preparation of BOP PAUD policies is related to seeking other sources of funds to cover the lack of BOP, namely funds from the Foundation, and sorting out sources of funds for various school expenses, such as funds for internet installation taken from the regular BOP while paying for the internet every month taken from the performance BOP, and for the teacher's honorarium allocated to the Foundation's funds.

This is in line with Permendikbud Number 9 of 2021 concerning Technical Guidelines for BOP, it is explained that the regional BOP Management Team has the following tasks: 1) Coordinate PAUD units to update Education Unit data in Dapodik; 2) Verify and validate the completeness and correctness of the Education Unit data entry based on the data before the data collection deadline; 3) Conducting socialization, education, training, and technical guidance on the management of PAUD BOP funds; 4) Monitoring the implementation of PAUD BOP Funds; 5) Verify and validate RKAS recipients of BOP PAUD funds and BOP Equivalence Funds; 6) Make a report on the use of PAUD BOP Funds; 7) Monitoring the implementation of the PAUD BOP Fund program; and 8) Providing services and handling public complaints by providing a special information channel for PAUD BOP Funds.

In overcoming obstacles to the implementation of BOP PAUD, there are solutions to overcome obstacles in formulating BOP PAUD policies that are related to budgeting for unexpected costs. This is done in a preventive effort related to budget availability and needs. In overcoming obstacles when evaluating the PAUD BOP policy, namely that BOP reporting is adjusted to technical guidelines, if there is something that cannot be reported, a transfer of payments is made that can be included in the SPJ report. In overcoming obstacles to achieving school quality, schools can seek budgetary support from the Foundation to meet needs that cannot be accommodated from BOP, both regular and performance.

This is in line with the Directorate General of Basic Education of the Ministry of Education and Culture (2015: 6) that BOP funds are received by schools in their entirety, and are managed independently by schools by involving the Teacher Council and School Committees by determining the SBM as follows: a) Schools manage funds in a professional, transparent and accountable manner, b) Schools must have a Medium Term Plan that is prepared 4 years, c) Schools must prepare

an Annual Work Plan (RKT) in the form of an Activity Plan and School Budget (RKAS), where BOP funds are an integral part of the RKAS d) The Medium Term Plan and RKAS must be based on the results of the school's self-evaluation, and e) The Medium Term Plan and RKAS must be approved in the board of educators meeting after taking into account the considerations of the School Committee and ratified by the District/City Educational SKPD (for public schools) or foundations. (for private schools).

Based on the various policies above, it can be concluded that after the BOP Funds are spent in accordance with the RKAS that has previously been formulated and ratified. Then the School must make a Recapitulation and Realization of the Use of BOP Funds in accordance with the applicable Technical Guidelines, and compile it into an accountability report which is then reported to the Education Office. The same goes for receiving BOP funds in the next stage. Of course, the amount of funds received by schools is not always the same every quarter, the amount is adjusted to the state of the number of students who tend to experience changes. The change in the number of students could be because there are students who have transferred or the number of graduate students with the number of new students entering is not balanced.

### **Conclusion**

The implementation of the operational assistance policy for the implementation of early childhood education (BOP PAUD) in improving the quality of PAUD has been carried out by preparing a budget for the BOP carried out at the school involving the entire school community, namely the principal, teachers, and class coordinators representing the parents of students. The BOP PAUD policy in schools becomes the school authority and is determined by the Principal. Evaluation activities in the PAUD BOP program are carried out through annual evaluations for 8 standards, including cost standards which are then reported to the Education Office and also to the Foundation. However, despite all its limitations, the implementation of operational assistance policies for the implementation of early childhood education (BOP PAUD) in improving the quality of PAUD has been carried out based on the stages of policy formulation, policy implementation, and policy evaluation.

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