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**Operational Fund Management System Early Childhood  
Education in Dinar Playgroups in Mallawa Sub-District  
Mallusetasi District Barru Regency**

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**ABSTRACT**

This study aims to determine the Bop Paud Fund Management System in the Mallawa Dinar Play Group and the Target of the Bop Paud Fund Management System in the Mallawa Dinar Play Group .The object of this research is the Dinar Mallawa Play Group (kb). Data collection uses primary data in the form of interviews and secondary data in the form of collecting documentation. There are 3 (three) data analysis techniques used, namely data reduction, data display, and drawing / verivication countroling.The results showed that a fund management system was needed by a company or educational institution. It can be seen from the discussion that the fund management system has been carried out or applied in several educational institutions, especially in the system of cash in and cash out. The fund management system that has been running well in the education institution, will greatly assist the educational institution to prevent fraud in the difference between cash in and cash out and no misuse actions that can harm educational institutions. Keywords: Early Childhood Education, Organizers' Operational Fund Management System.

*Funds, System, Play, Management.*

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**INTRODUCTION**

Law Number 20 of 2003 concerning the National Education System Article 28 states that: (1) Early childhood education is organized before the elementary education level. (2) Early childhood education can be organized through formal, non-formal, or informal education channels. (3) Early childhood education in the formal education channel is in the form of kindergartens (TK), raudatul athfal (RA), or other equivalent forms. (4) Early childhood education in the non-formal education channel is in the form of playgroups, child care centers (TPA), or other equivalent forms.

Meanwhile, Article 46 paragraph (1) states that education funding is a shared responsibility between the government, regional governments, and the community; and paragraph (2) states that the government and regional

governments are responsible for providing an education budget as regulated in Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia. Early childhood education (PAUD) in Indonesia began to appear in the period 1998-2003 in accordance with educational autonomy, which influenced the governance of PAUD management at the center and in the regions (Directorate General of PAUDNI, 2011). Furthermore, during this period the government began to support the development of PAUD through non-formal education in the form of Playgroups (KB), Child Care Centers (TPA), and similar PAUD units.

Until now, the implementation of PAUD has progressed in terms of the number of institutions that continue to increase. Education services for early childhood are still low at this time, due to, among other things, the smaller number of institutions providing early education services compared to the number of children aged 0-6 years who want to learn. This condition is also not in line with the Republic of Indonesia Law Number 23 of 2002 concerning Child Protection in Article 53 paragraph (1) which states that "The government is responsible for providing free education costs and/or assistance or special services for children from underprivileged families, abandoned children, and children who live in remote areas". Furthermore, Law Number 20 of 2003 concerning the National Education System implicitly requires that there be quality assurance of education to ensure that education can run in accordance with the policies that have been outlined.

With the provisions in these laws and regulations, regional governments are obliged to provide funds for the implementation of education including PAUD. Education is the right of every citizen, therefore increasing public access to higher quality education is a mandate that must be carried out by the Indonesian nation in accordance with the goals of the Indonesian state as stated in the opening of the 1945 Constitution of the Republic of Indonesia, namely to protect the entire nation and all of Indonesia's territory, to educate the nation's life, to advance public welfare and to participate in implementing quality education financing. Law Number 20 of 2003 concerning the National Education System mandates that National Education must be able to guarantee equal opportunities for education and improve the quality and relevance of education to face the challenges of changes in life, locally, nationally, and globally. The amount of funds provided is based on the number of children and the use of aid funds is allocated for entrance fees, learning processes, reference books for educators and so on (attached). Sanctions for recipients of BOP funds who do not use funds in accordance with the application so that it results in

hampering the implementation of the learning program, must be accountable and return all funds that have been received accompanied by a return report.

Operational Assistance for Early Childhood Education (BOP PAUD) is a government program to help provide funding for non-personnel operational costs for early childhood education units provided by the Government to children through PAUD Units or Institutions to support operational learning activities. Operational costs are the costs of consumable educational materials or equipment, and indirect educational costs. The amount of BOP funds for PAUD and TK with a unit cost per student of IDR 600,000/year. Thus, the amount of BOP funds received for each school varies according to the number of students in the school. This is an obstacle for private schools with a minimal number of students, so they must maximize financial management in implementing school activity programs.

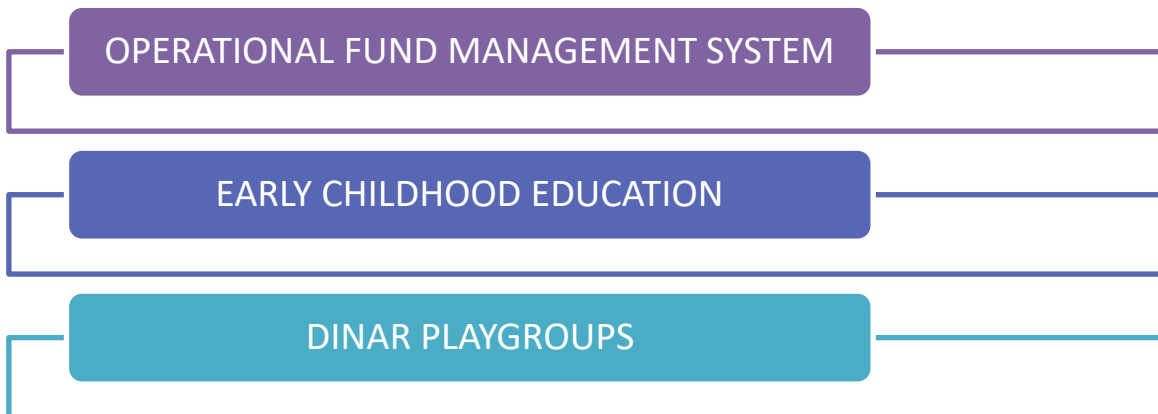
According to Hutahaean, 2014:2, a system is a network of interconnected procedures, gathered together to carry out activities or to achieve certain targets. The purpose of the system is the target or final target that the system wants to achieve. In order for the target or target to be known, its characteristics or criteria must first be known. Efforts to achieve targets without knowing the characteristics or criteria of the target, most likely the target will not be achieved. Characteristics or criteria can also be used as a benchmark in assessing the success of a system and become the basis for carrying out control. According to Azhar Susanto (2012:23).

According to Malayu & Hasibuan (2011:2) said that management is the science of art and the art of regulating the process of utilizing human resources and other sources effectively and efficiently to achieve a certain goal. Good school financial management can be done by using: the principle of separation of duties, planning, bookkeeping of each transaction, reporting and supervision.

## **RESEARCH METHODE**

The research design used in this study is a qualitative research type which is a way/effort to emphasize the aspect of in-depth understanding of a problem. Qualitative research is descriptive research, tends to use analysis and emphasizes the meaning process. Location and time of research: Research location Based on the research design, the research location was carried out at the Dinar Playgroup in Mallawa Village, Mallusetai District, Barru Regency. This study intends to describe how the BOP PAUD fund management system works in an effort to Implement the BOP PAUD Fund Management System at the Dinar Playgroup in Mallawa Village, Mallusetasi District, Barru Regency.

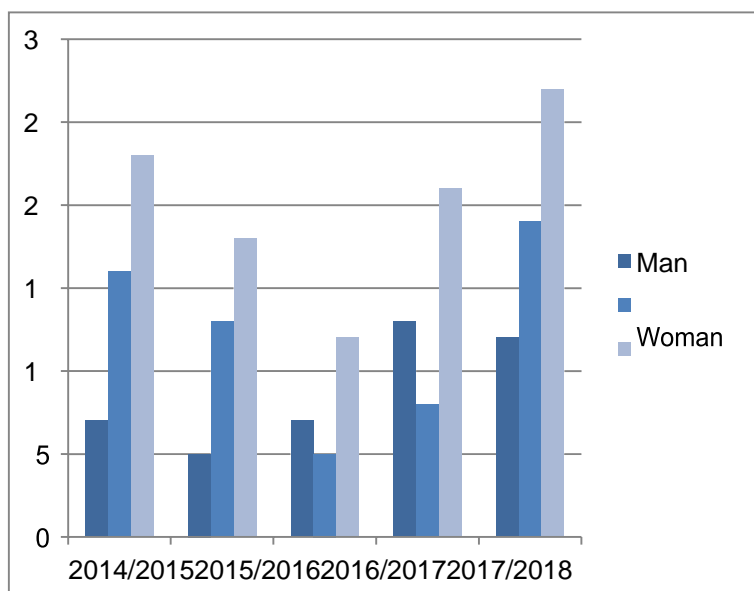
Research time The time needed for the research is approximately three months from June 2024 to August 2024.



**Figure 1.**  
**Research Flow Diagram**

## RESULT AND DISCUSSION

Operational education assistance funds are provided based on the special allocation funds of the Barru City APBD. These funds are distributed through the Barru City Education Office to the Paud recipients of assistance. Data on the Scale of Pupils of the Dinar Mallawa Playgroup



**Figure 2.**  
**Data on the Scale of Pupils of the Dinar Playgroup**

**Table 1.**  
**Components of financing for Early Childhood Education Operational Assistance**

1	Learning and Playing Activities	Learning equipment such as paper, crayons, markers, pencils, consumables, and other similar learning materials. Meeting activities with parents/guardians, visits to children's homes	Minimum 50% of PAUD BOP funds
2	Supporting activities	Provision of administration books; purchase of Early Detection of Growth and Development (DDTK) tools, purchase of light medicines, and contents of First Aid Kits (P3K); costs of teacher meetings in PAUD Cluster activities, attending educator capacity building activities, and transportation of visiting health workers: increasing educator transportation; provision of healthy food.	Maximum 35% of BOP PAUD funds
3	Other Activities	Maintenance of facilities and infrastructure including light repairs and painting: support for the provision of tools; PAUD publications, subscriptions to electricity, telephone/internet, water	Maximum 15% of BOP PAUD funds

Source: Dinar Playgroup

From the operational education assistance (BOP) component, the Dinar Mallawa Playgroup received operational education assistance (BOP) funds from 2023 to 2024 and for each income from these funds, the Dinar Mallawa Playgroup received a different nominal amount.

Based on the interview results obtained, the following is a description of the implementation of the management of the Operational Education Assistance Fund (BOP) at the Dinar Mallawa Playgroup:

1. Compliance with Technical Instructions The principal stated that the management of the BOP Fund always refers to the technical instructions issued by the government. This fund is allocated for various educational needs, such as light school maintenance, procurement of learning materials, children's health equipment, improving nutrition, educator transportation, and child cost assistance.
2. Mechanism for Purchasing Goods and Services According to the secretary, the process of utilizing the BOP Fund is carried out transparently and economically, taking into account quality and reasonable prices. The management team is asked to compare market prices to ensure efficient use of funds, especially in school maintenance. This is done by preparing a work plan, selecting workers according to wage standards, and making detailed reports on the use of funds.
3. Policy and Restrictions on the Use of Funds The treasurer explained that there are certain prohibitions on the use of BOP funds, such as the prohibition on saving funds to earn interest, lending them to other parties, financing non-priority activities, and building new facilities. BOP funds are strictly allocated for non-personnel operations that support the PAUD education process.
4. Accountability Report Process The teacher explained the importance of transparency in reporting the use of BOP Funds. The school held a joint discussion before deciding on expenditures, preparing details of fund usage, making an accountability report, and submitting it in a school meeting before being submitted to the education office.

This ensures that the use of BOP funds can be monitored and supervised properly by the relevant parties. Overall, the management of BOP Funds Dinar Mallawa has been running according to government guidelines, prioritizing transparency and effectiveness in order to optimally meet educational and operational needs. Based on the results of the interviews conducted, several inhibiting factors were found in the management of the Education Operational Assistance Fund (BOP) at the Dinar Mallawa Playgroup as follows:

1. Delays in Disbursement of Funds One of the main obstacles faced is the delay in the disbursement of BOP funds. The principal explained that this delay disrupts the implementation of programs that have been planned according to schedule. As a result, the school often has to find additional sources of funds to temporarily cover the school's operational needs, so

that reports on the use of funds can still be reported on time to the Education Office.

2. **Gap Between Funds Received and School Needs** According to the school secretary, although the BOP program helps improve the quality of education, the funds distributed are often insufficient to meet the school's operational needs. Funds calculated based on the number of students are considered not comparable to the school's real needs, so managers must prioritize the needs that must be prioritized.
3. **Changes in the Price of Goods That Do Not Match the RAB** The school treasurer said that changes in the price of goods on the market often become an obstacle in managing BOP funds. The price of certain goods that increase after the Budget Plan (RAB) is prepared causes a budget discrepancy. BOP funds that have been allocated to certain items cannot be transferred, so the difference in costs due to price increases must be covered by the manager.
4. **Delays in Obtaining Signatures for Accountability Reports** A teacher revealed another obstacle in managing BOP funds, namely the difficulty in obtaining signatures from the store where the goods are purchased, especially if the store is temporarily closed when needed. The absence of this signature hampers the process of compiling the which must be completed on time.

Overall, the management of BOP funds at Dinar Mallawa faces several challenges, such as late disbursement, gaps between funds received and school needs, fluctuations in the price of goods that are not in accordance with the initial budget, and administrative obstacles related to LPJ. The management hopes that there will be a more effective solution from the government to overcome this problem so that the use of BOP funds can run more smoothly and on target.

## **Discussion**

### **Management of Early Childhood Education Operational Assistance (BOP) Funds**

The process of managing BOP funds implemented at the Dinar Mallawa Playgroup, based on the findings obtained, shows that this school has implemented the BOP fund program in accordance with applicable provisions, namely based on government regulations that have been included in the Technical Instructions for Distributing Early Childhood Education Assistance Funds (BOP PAUD). The managers have mastered the stages of managing these funds well, both from the planning process to the evaluation and accountability process.

The purpose of the BOP fund assistance program is to help provide operational costs for early childhood which are given to educational units that organize PAUD programs, and to ease the burden of costs for parents in their efforts to include their children in quality PAUD services at educational units that organize PAUD programs.

The management of the BOP program is not simply implemented based on the wishes and needs of the school. For this reason, the government publishes a book of Technical Instructions for Distributing Early Childhood Education Assistance Funds (BOP PAUD) every year. The manual clearly states the rules for managing BOP funds, BOP objectives, targets, program management, BOP management procedures, components that can be financed by BOP funds, prohibitions on their use, and monitoring and school accountability reports, including BOP activity formats and services and handling of public complaints related to BOP fund management at the school.

The use of BOP funds at school must be based on an agreement and joint decision between the BOP Management Team at the school, teachers and the school treasurer. BOP funds must be listed as one of the sources of income in the RKAS, in addition to funds obtained from the local government or other legitimate sources. The principles that must be possessed by managers in using funds can be maximized and effective, namely as follows:

- (1) The management team must use the principle of openness and economy in determining goods/services and where to buy them,
- (2) The management team must pay attention to the quality of goods/services, as well as availability, and fairness of prices,
- (3) The management team must always compare the price offered by the goods/services provider with the market price and make a price offer to the goods provider, if the price offered is higher than the market price, then the manager must be able to make an offer,
- (4) Related to the costs for light maintenance/maintenance of school buildings, the management team must apply the following principles: (a) Make a work plan, (b) Choose one or more workers to carry out the work with the prevailing wage standards in the community, (c) make a report on the use of funds (purchase of goods and payment of wages).

In the implementation of BOP funds, this is divided into 8 education standards, namely: child development level standards, content standards, process standards, education and education personnel standards, infrastructure standards, management standards, financing standards, assessment standards.



### **Inhibiting Factors in the Management of Early Childhood Education Operational Assistance (BOP) Funds**

In the process of managing BOP funds at the Dinar Mallawa Playgroup, there are things that can hinder the success of BOP fund management as mentioned above, that one of the things that can make a policy not run well is because the policy in its implementation does not pay attention to technical issues, this can be proven where in the regulations contained in the technical instructions for managing BOP funds, schools are not given the freedom to use the BOP funds according to school needs.

In addition, in the management of BOP funds, there is also a lack of supporting resources (time, money and human resources), for the problem of time that becomes a problem, namely when the disbursement of BOP funds is often delayed so that it will have an impact on school programs that do not run according to what has been planned. then the problem that occurs when purchasing PAUD play and learning materials suddenly changes from the BOP RAB price.

### **CONCLUSION**

The management of the PAUD Operational Education Assistance (BOP) Fund at the Dinar Mallawa Playgroup has been implemented with the principles of professionalism, efficiency, transparency, and accountability. The education unit has prepared a Unit Activity and Budget Plan (RKAS) that integrates the PAUD BOP Non-Physical DAK according to real needs to support learning. However, fund management still faces several obstacles, such as delays in disbursement of funds, imbalances between budget and needs, fluctuations in the price of goods, and administrative obstacles in the accountability reporting process.

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