

EFFECTIVENESS OF USE OF EARLY CHILDHOOD EDUCATION OPERATIONAL ASSISTANCE FUNDS IN IMPROVING EDUCATION FOR EARLY CHILDREN IN SESAYAP DISTRICT, TANA TIDUNG REGENCY

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ABSTRACT

This research aims to analyze the effectiveness of the early childhood education operational assistance fund in improving early childhood education in Tana Tidung Regency. This research employs a qualitative research method, which is a method used to study natural conditions where the researcher acts as the key instrument. The data generated is descriptive in nature, and data analysis is conducted inductively. The data obtained in this study utilize data collection techniques such as in-depth interviews, observations, and documentation. The effectiveness of the early childhood education operational assistance fund implemented by the Department of Education and Culture in Tana Tidung Regency analyzed through three factors (Goal Attainment, Integration, and Adaptation), is generally underway, but not fully effective. This can be evidenced in terms of goal achievement, where fund distribution is on target and timely, and in terms of procedures and benefits, where it effectively alleviates the burden of education expenses. Concerning the factor of integration, which involves processes of socialization, clarity of information, synchronization of activities, transparency, and accountability in the utilization of the School Operational Assistance fund, there are still weaknesses in terms of synchronization between schools and the department regarding the importance of openness and transparency in school financial management. Regarding the adaptability factor, analyzed through the ability to respond to changes, the availability of infrastructure and the utilization of technology in the School Operational Assistance fund is not yet fully effective. This can be observed in terms of human resources' proficiency in information technology and the inadequacy of infrastructure.

Keywords: *effectiveness, school operational assistance program, early childhood education*

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INTRODUCTION

Early Childhood Education (PAUD), is currently an issue in various regions, both national and regional levels in Indonesia. The acceleration and expansion of education services are not only aimed at the levels of primary, secondary, and tertiary education but also early childhood education as an educational foundation which is an integral part of national education (Azhari & Kurniady, 2016). The government guarantees the right of every citizen to get an education, this is stated in the 1945 Constitution Article 31 Paragraphs 2, 3, and Paragraph 4 which states that; "Every citizen has the right to education, the government requires every citizen to attend basic education and is obliged to finance it and the government allocates at least 20 percent of the state budget and regional budget for education funds."

This is confirmed by the decision of the Constitutional Court Number: 013/PUU-VI/2008, The government must provide an education budget of at least 20 percent of the APBN and APBD to meet the needs of implementing national education (Muhammad, 2017). The budget allocation is expected to meet the needs related to improving the quality of education. The allocation of the education budget is more specifically outlined in Article 49 of Law Number 20 of 2003 Article 1, namely Education funds other than teacher salaries and official education

costs are allocated a minimum of 20% of the State Revenue and Expenditure Budget (APBN) in the education sector and a minimum of 20% of the Revenue and Expenditure Budget Regional Expenditures (APBD)(Muryadi, 2021).

Through policy instruments, namely government policy to allocate funds for the education sector. The education sector is the education function budget. The government is obliged to seek and organize a national education system for all Indonesian citizens (Sukri J et al., 2017). The intended national education system must be able to ensure equal distribution of opportunities and improve the quality of education, especially for children, and the next generation for the survival and glory of the Nation and the Unitary State of the Republic of Indonesia (NKRI) (Khalida & Setiawan, 2021).

The government plays an important role in improving the quality of education for Indonesian children, especially starting from the availability of minimal facilities and infrastructure in the form of proper school buildings, providing incentives to teachers, supporting school operations in terms of budgetary funds to the availability of various other educational support facilities (Kurniadi, 2019). Education plays a very important role in the process of improving the quality of human resources. Recognizing the importance of the process of improving the quality of human resources, the government has endeavored to realize this mandate through various efforts to develop higher-quality education through the development and improvement of curricula, evaluation systems, improvement of educational facilities developing and procuring teaching materials, as well as training for teachers and other education personnel and financial support (Aflaha et al., 2021).

The government must realize that children are an investment in the future of a nation. It is they who will later fill the spaces in the process of nationhood and statehood. Naturally, many people call that children are seeds or shoots that must be cared for and cared for properly. They are the heirs of the future, the backbone, and hope of the nation and state on their shoulders. However, that hope still hit a very large wall. It turns out that there are still many underprivileged children who have to stop going to school because they have no money. It is often found that Indonesian children must be forced to beg to support their families, commit crimes, and are abandoned because of economic inequality. Not infrequently, children often face forms of violence, both physical and non-physical. Indonesian children should be at home, studying well, and enjoying assignments for their self-development. This is where the government's role must be increased to improve the education of Indonesian children. Human resources with quality, character, and good morals must be obtained by providing quality education at home or in educational institutions at the earliest age. Because of that, children need to be given an education from an early age so they can develop their potential optimally one of the education that can be given in early childhood is PAUD (Nurhalimah, 2019).

Education is an important aspect in the development of a region because education as a creator of quality human resources (HR) has a very large contribution to progress. The government issued an Operational Assistance Fund Program. Both the budget earmarked for PAUD, SD, SMP, and SMA have played a significant role in accelerating the achievement of the 16-year compulsory education program. including School Operational Assistance Funds (BOS) and Organizer Operational Assistance (BOP) both sourced from the APBN and APBD, these funds are programs issued by the Government and Regional Governments (Rahmat, 2022).

Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System, education funding is a shared responsibility between the Government, Regional Governments, and the community (Mahmudi, 2010). The government's role in investment in education includes the construction and maintenance of school buildings and classrooms, provision of school equipment, payment of teacher salaries, teacher quality improvement programs, and others. The budget for education can be seen as the implementation of the government function to provide public service facilities that are not profit-oriented. As an effort to align the achievements and objectives of the implementation of educational services by the 1945 Constitution, the Regulation of the Minister of Education and Culture also known as (Permendikbud) regulates cost standards, which among other things, standard non-personnel operating costs are the standard costs required to finance non-personnel operational activities for 1 (one) year as part of the total education fund so that education units can carry out educational activities regularly and continuously by the National Education Standards (Moenir, 2010).

So far, PAUD in Indonesia has been funded by the community. By educational autonomy, the district government has the responsibility for administering PAUD. PAUD is the basis for forming the mentality and character of children from birth to entering school at the first level in elementary school. Therefore the awareness of parents/community to participate in PAUD is one that determines the success of the PAUD program. Of course, the issue of PAUD financing, which has been a burden on the community, has had a huge impact on the sustainability of PAUD implementation.

PAUD is the most fundamental education because the child's development in the future is very much determined by various meaningful stimulations given from an early age. Early childhood education should start at the age level of zero to four years. Early childhood is a golden age throughout the age range of human development. This period is sensitive, it is during this period that children are particularly receptive to stimuli from their environment. At this time children are ready to carry out various activities to understand and master their environment. PAUD can be analogized as a foundation in a building, where a slot will be placed. The foundation is the material that will sink into the earth and blend with the soil, and it is primary and secondary education. This means that no matter how high the building is, its sturdiness will largely be determined by how strong the foundation is. Optimizing one's abilities is largely determined by how strong the basis for growth and development is built when the child is still at an early age.

BOP PAUD is a government program to help provide funding for non-personnel operational costs for PAUD units which are given to PAUD units and non-formal education units that organize PAUD programs to support educational operational activities. PAUD BOP funds have been provided since 2002 under the name PAUD Institutional Assistance. In 2009 it changed its name to BOP PAUD and since 2016 BOP PAUD funds have become Special Allocation Funds (DAK) for Non-Physical BOP PAUD (Permendikbud Number 2 of 2016) (Machmuddah & Suhartono, 2019). The purpose of providing BOP PAUD is to; 1) assist in the provision of non-personnel operational costs for early childhood given to PAUD units and non-formal education units that administer PAUD programs; and 2) lighten the burden of education costs for parents to enroll their children in quality PAUD services in PAUD units or non-formal education units (Tanan, 2019).

BOP PAUD funds are rolled out by the government to support the improvement of PAUD quality. The reason is that the quality of basic education is a benchmark in assessing the success of the institution in creating quality students. Awareness of the importance of financing the implementation of early childhood education has grown as a collective awareness between the community and the government.

By the mandate of the Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System, education funding is a shared responsibility between the Government, Regional Governments, and the public. Therefore the role of the local government, especially Tana Tidung district. To support the improvement of quality PAUD quality, the fulfillment of essential services for children is carried out in education units systematically and simultaneously by the Tana Tidung District Government. By the mandate of Government Regulation (PP) Number 2 of 2018, concerning the importance of children attending PAUD (early childhood education), it has been regulated based on Regional Regulation No. 14 of 2010 concerning the Implementation of Education in Tana Tidung District Chapter XIII Education Funding article 80 paragraph 1 states that; "Educational funding in educational units organized by the district government is the responsibility of the regency government which is allocated in the APBD by the budgeting system in the statutory regulations".

Tana Tidung Regency is the youngest district in North Kalimantan Province which was formed based on Law of the Republic of Indonesia Number 34 of 2007, concerning the Establishment of Tana Tidung Regency in North Kalimantan Province. Currently, Tana Tidung Regency has 5 Districts and 32 Villages. This district was inaugurated by the President of the Republic of Indonesia on July 10, 2007. Tana Tidung Regency officially became the 10th Regency or the 14th Autonomous Region in the Province of Kalimantan, with the inauguration of the Tana Tidung Regent on December 18, 2007.

In the development of Education in Tana Tidung Regency, currently, 38 PAUDs consist of 9 Kindergartens (Public and Private Kindergartens), 27 Playgroups (KB), and 2 Child Care Centers (TPA). To improve the educational process, the Tana Tidung Regency Government has allocated BOP PAUD funds since 2010. The BOP aims to reduce the cost of education for underprivileged children so that they obtain higher-quality PAUD services. The BOP program is aimed at children aged 0-6 years, with priority on children from underprivileged families, special needs, and special services. BOP is given to children through PAUD institutions to support operational learning processes and support personal costs for PAUD children.

To find out to what extent the effectiveness of the program has been implemented in the right target, timely, and appropriately and whether there are problems that arise in implementation, at the time of writing this thesis BOP PAUD needs to be evaluated to see whether the effectiveness of the provision of funds is by BOP PAUD technical guidelines. Research on the effectiveness of BOP PAUD aims to get feedback on how much BOP PAUD funds that have been issued by the government and local governments have benefited PAUD development. This means that PAUD BOP is said to be effective if it has an influence on PAUD development both in terms of access and PAUD quality

METHOD

This study uses qualitative methods with the support of quantitative and qualitative data. In this study, all PAUDs have received BOP funds for at least 4 years (2019 and 2022) in Tana

Tidung District. Respondents in the study were heads of PAUD institutions or BOP managers. Where qualitative research is a systematic scientific activity that has a specific purpose, the data collected must have relevance to the problem at hand, actual and accurate regarding the facts, characteristics, and relationships between the phenomena studied. Researchers can describe and describe the conditions that occur in research locations systematically and accurately regarding those that are related to the phenomenon under study (Bogdan & Biklen, 1997). In line with rice, in this qualitative research method, the author tries to describe, explain, and report an object or event on the Effectiveness of the Use of BOP PAUD Funds in Improving Education for Early Childhood in Tana Tidung District

Quantitative data related to the accuracy and mechanism for receiving BOP PAUD, the use or use of BOP PAUD funds, the impact of BOP, and the contribution of BOP to the overall cost of running PAUD institutions. Meanwhile, for qualitative data, data analysis was carried out using clustered group discussions (DKT) in 32 villages and 5 sub-districts using a stratified random sampling method with the criteria for the number of BOP recipients (small, medium, and large). Qualitative data were obtained from the Education and Culture Office of Tana Tidung Regency, PAUD Principals/PAUD Managers, and PAUD supervisors, and topics of discussion related to the accuracy of receiving funds, the use of funds in education delivery, and the contribution of BOP in PAUD implementation Data processing techniques and analysis were carried out according to the research method used, namely qualitative methods (Arikunto, 1993; Weyant, 2022).

To obtain research information data a key person will be used where the researcher already understands initial information about the research object and research subject, meaning that the researcher already knows who is considered to understand information about the research object. In this opinion, Creswell (2003) explains that the way to obtain research informants through key persons is used if the researcher already understands the initial information about the research object and research informants, so he needs a key person to start conducting interviews or observations. This key person is a formal figure or informal figure.

This research is a stage or series of processes that are long and systematically interrelated. This stage is very important so that the research carried out can be scientifically justified and can be used as a reference or reference for further similar research. Each stage determines the next stage so well-organized research steps are needed.

RESULTS AND DISCUSSION

Early Childhood Education is a form of education that focuses on laying the groundwork for physical growth and development (fine and gross motor coordination), intelligence (thinking power, creativity, emotional intelligence, spiritual intelligence), socio-emotional (attitudes and behavior and religion) language and communication, according to the uniqueness and stages of development that early childhood goes through (Indraddin & Irwan, 2016).

Based on the survey results, it was found that there were 39 PAUD in Tana Tidung Regency consisting of 17 or 43.5% PAUD in Sesayap District, 9 or 23% PAUD in Sesayap Hilir District, 3 or 7.6% PAUD in Betayau District, 5 or 12, 8% PAUD in Muruk Rian District, and 5 or 12.8% PAUD in Tana Lia District. Of the 38 PAUD institutions based on education units, there are 9 kindergartens, both public and private (TK), 27 play groups (KB), and 2 daycare centers

(TPA). From the diagram, it can be seen that the most common programs in Sesayap District PAUD are KB or Play Groups from the age range of 4-5 years.

Discussion of the Effectiveness of BOP PAUD in Improving Early Childhood Education in Tana Tidung District

Discussion of Research on the Effectiveness of BOP PAUD Funds in Improving Education for Early Childhood in Tana Tidung District by digging deeper into various data, relevant information obtained through interviews with informants, observation, literature study, and FGD (Focus Group Discussion) techniques with various Stakeholders related

One of the objectives of the study on the Effectiveness of BOP PAUD Funds in Improving Education for Early Childhood is the government's efforts to improve the quality and services of PAUD, namely by providing PAUD Operational Assistance funds (BOP PAUD), the aim is also to help provide non-personnel operational costs for children. early childhood was given to PAUD Units and Non-formal Education Units that organize PAUD programs; and lighten the burden of education costs for parents to enroll their children in quality PAUD services in PAUD Units or Non-formal Education Units.

To see the Effectiveness of the BOP PAUD Program This can be achieved if each apparatus has the ability, skills, expertise, work ethic, and discipline in other words For early childhood education programs to be implemented properly, the skills of program implementers and managers are needed by improving service performance public so that they can provide the right solution to the problems that exist, employees work professionally. If it is associated with public service duties, employees who have high performance will carry out service functions in a professional manner because the public expects that all matters and needs can be obtained quickly, easily, cheaply, and served with friendliness, so that services to the public are carried out by their duties. Early Childhood Education Services under the Office of Education and Culture of Tana Tidung Regency, North Kalimantan Province, have quite a heavy scope of work. This relates to the complex scope of education affairs and its relation to the focus of this research, namely the Effectiveness of BOP PAUD Funds in Improving Education for Early Childhood, this research will describe and how Effective PAUD BOP Funds are.

In this discussion, the author uses an analysis of Duncan's theory in Steers (2003) in his book "Organizational Effectiveness" saying effectiveness can be measured from the following indicators: a. Achievement of goals, b. Integration, c. Adaptation.

Achievement of Goals

Achievement of goals is the overall effort to achieve goals must be seen as a process. Based on the results of the discussion on achieving the goals, it can be concluded that the success of the aspects of the work plan, timeliness, clarity of procedures, and the value of the benefits, namely the Sesayap sub-district PAUD institutions almost all answered that they understood when to receive BOP PAUD funds, these results are closely related to the work plan on distribution of research question and answer plan variables. If there is a change in the education unit, it will continue to be updated regularly and will be carried out online. This was done to facilitate data collection on educational units in Sesayap District. Changes are made if there is a data change in the implementation situation which results in a change in the RKAS, This is done based on the problems or needs of each school which requires changes to the RKAS to be made (Kurniawan, 2005).

Based on The results of the discussion on achieving goals, show that the ability to achieve goals in managing BOP PAUD in Sesayap District has generally achieved the expected target, that the utilization of BOP PAUD funds is on target, and on time in supporting the operational implementation of effective PAUD, especially to ease the burden on education costs. This is unrelated to the objectives in work planning in BOP management which can adapt to changes and work procedures that are clear enough to serve as a reference.

The solution to the results of the discussion about achieving goals is for each institution to always be active in seeking information about BOP PAUD funds. Apart from being active, each institution must also update the procedures for BOP funds so as not to miss information regarding aspects of work plans, timeliness, clarity of procedures, and the value of benefits in using BOP PAUD funds.

Integration

Integration is the act of bringing together smaller components into a single system that functions as one. According to the Big Indonesian Dictionary (KBBI), integration is renewal to a complete and unified whole. Integration is widely applied in all fields, such as social, political, cultural to economic which in essence these fields can be renewed and become a unit. The results of interviews with Informant 1 (Head of the Education and Culture Office), Informant 2 (head of the PAUD and Non-Formal Education Division), Informant 3 (Head of the Quality Improvement Section of Educators and Education Personnel) the Education and Culture office of Tana Tidung Regency, and informant 6 (treasurer schools) in 10 PAUD institutions in Sesayap sub-district, it can be concluded that Monev stands for monitoring and evaluation where monitoring is the process of collecting and analyzing information on an ongoing basis from the implementation of a program or activity to find out whether it has gone according to plan, meanwhile evaluation means a scaled assessment of relevance, efficiency, and impact of a program or activity implemented. Meanwhile, Evaluation is a collection of data and analysis information about the effectiveness and can be from a stage or the entire program (Azis, 2016, p. 150). The scope of evaluation also includes assessing program achievements detecting and solving problems and planning future activities. And it has been explained in Permendikbudristek No 2 of 2022 Part Three Guidance and Supervision of the Management of PAUD BOP Funds, BOS Funds, and Equality BOP Funds in Education Units in Article 43, Article 44, and Article 45 and aims that this monitoring and evaluation (monev) provide an understanding of the steps of preparation, planning, implementation, and reporting of program evaluation results (Zulaika et al., 2022).

Based on the results of the discussion on integration, it can be concluded that from the process of socialization, clarity of information, synchronization of activities, transparency and accountability of reports, which are important in the implementation of PAUD BOP Fund management and become a reference for success in implementation, are technical guidelines for Operational Assistance for Early Childhood Education Operations (Juknis BOP PAUD) where this rule is made for managers of BOP PAUD funds in PAUD institutions which are expected to be carried out according to what is expected. The utilization of BOP PAUD Funds is right on target in supporting the operational implementation of PAUD effectively and efficiently, and the financial accountability of DAK Non-Physical BOP PAUD is carried out in an orderly administration, transparent, accountable, timely, and avoiding irregularities. In carrying out the duties and responsibilities referred to in Article 40, the head of the Education

Unit receiving BOS Funds forms a school BOS team consisting of a, the school principal as the person in charge, b. school treasurer; and c. member. In paragraph 3. The members referred to in paragraph (2) letter c consist of 1 (one) person from the teacher element; 1 (one) member of the School Committee; and 1 (one) person from the parents/guardians of the Student. The local government plays a role in encouraging the application of the principles of transparency, participation, and accountability at the school level. monitoring and evaluation where monitoring is the process of collecting and analyzing information on an ongoing basis from the implementation of a program or activity to find out whether it has gone according to plan, meanwhile Evaluation means a scale assessment of the relevance, efficiency, and impact of a program or activity implemented.

The solution to the discussion about the implementation of integrated PAUD BOP fund managers so that they run effectively and efficiently is to know how to manage PAUD BOP funds. All institutions that receive BOP PAUD funds must know how to manage BOP PAUD funds through the process of outreach, clarity of information, synchronization of activities, transparency, and accountability activities for reports of BOP PAUD funds.

Adaptation

Adaptation is a process of adjustment made to align an individual with the changes that occur in the environment. Based on the research results, it can be concluded from the ability to respond to changes and regulations, the availability of facilities and infrastructure, and the use of technology in the use of BOP PAUD funds in schools in the distribution and management process based on the standard Technical Manual for the use of BOP funds. The availability of facilities and infrastructure such as programs for making educational game tools (APE) for teaching materials for teachers, and other school infrastructure is seen as supporting the management of BOP. Based on The results of the discussion on Adaptation, show that adaptability in the management of BOP PAUD in Sesayap District is generally going well, but several aspects still need attention regarding the need for electricity, internet, and water in PAUD Institutions to be available. As for technological support in the form of internet availability (Wi-Fi), and the ability of human resources to use IT in operational PAUD BOP funds, there are still perceived constraints, both technical and competent HR support in the IT field in Sesayap District, which needs more attention and guidance. intensely to support accountable and transparent management of BOP funds (Suhartono, 2019).

Solutions regarding the adaptation aspect of BOP funds so that each institution utilizes the funds provided for the needs of their respective institutions. Such as preparing funds for the availability of facilities and infrastructure, and the need for electricity, internet, and water in PAUD institutions.

Factors Contributing to the Effective Use of BOP PAUD Funds in Tana Tidung District

In this discussion, the authors also use factors that influence the effectiveness of the use of BOP PAUD funds from the theory of Arna Ristiyanti Tarida, S.Si, who says that the effectiveness of the use of BOP PAUD funds can be measured from the following indicators: (a) Factors Knowledge and understanding of BOP PAUD, (b) Socialization factor BOP PAUD, (c) BOP PAUD requirements factor, (d) Difficulty factor in the use of BOP PAUD.

Factors Knowledge and Understanding of BOP PAUD

That the BOP PAUD program will be effective if the operator of the institution knows and understands the technical guidelines of the BOP PAUD so that its implementation will run according to the rules that have been set.

BOP PAUD Socialization Factors

Socialization/technical guidance related to the BOP PAUD Program is very important because there are still many institutions that do not know the mechanism for submitting, completing data, rules, and implementing BOP PAUD funds.

Factors for PAUD BOP Requirements

BOP PAUD operators must know. Because of the results of the respondents' answers, there are still many who do not know the minimum number of students in one group to receive assistance.

Difficulty Factors in the Use of BOP PAUD

Institutions are still experiencing problems related to the use of BOP PAUD because the utilization of the technical guidelines is sometimes not to the needs of each institution. So some institutions have difficulty spending BOP PAUD funds that have been received.

CONCLUSION

Achievement of goals is the overall effort to achieve goals must be seen as a process. Achievement of objectives consists of aspects, namely: a) Work Plan, b) Timeliness of Implementation, c) Clarity of Procedures, and d) Benefit Value. The Office of Education and Culture of Tana Tidung Regency, where informants 1, 2 and 3 responded, had understood the Regional PAUD BOP funds once in 1 year with a percentage of 100% and Non-physical BOP DAK 2 times with 50% disbursement, while informant 4's responses were 10 PAUD institutions in the Sesayap sub-district, almost all answered that they understood when to receive PAUD BOP funds.

Based on The results of the discussion on achieving goals, show that the ability to achieve goals in managing BOP PAUD in Sesayap District has generally achieved the expected target, that the utilization of BOP PAUD funds is on target and on time in supporting the operational implementation of effective PAUD, especially to ease the burden on education costs. This is unrelated to the objectives in work planning in BOP management which can adapt to changes and work procedures that are clear enough to serve as a reference.

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to in paragraph (2) letter c consist of 1 (one) person from the teacher element; 1 (one) member of the School Committee; and 1 (one) person from the parents/guardians of the Student. The local government plays a role in encouraging the application of the principles of transparency, participation, and accountability at the school level. monitoring and evaluation where monitoring is the process of collecting and analyzing information on an ongoing basis from the implementation of a program or activity to find out whether it has gone according to plan, meanwhile Evaluation means a scale assessment of the relevance, efficiency, and impact of a program or activity implemented.

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a. Factors Knowledge and understanding of BOP PAUD, b. Socialization factor BOP PAUD, c. BOP PAUD requirements factor, d. Difficulty factor in the use of BOP PAUD.

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