

# ANALYSIS OF MINISTER OF EDUCATION AND CULTURE REGULATION NUMBER 9 YEAR 2021

1<sup>st</sup>Amalia Nurbaiti<sup>1</sup>, 2<sup>nd</sup>Nur`Aini Rahmawati<sup>2</sup>, 3<sup>rd</sup>Deva Mega Istifarriana<sup>3</sup>, 4<sup>th</sup>Sinta Miftakhul  
Janah<sup>4</sup>, 5<sup>th</sup>Farhati Riska Nofianti<sup>5</sup>  
{[amalianurbaiti121@gmail.co](mailto:amalianurbaiti121@gmail.co)<sup>1</sup>, [nurainirahma.r25@gmail.com](mailto:nurainirahma.r25@gmail.com)<sup>2</sup>, [devamega12@gmail.com](mailto:devamega12@gmail.com)<sup>3</sup>,  
[Sintadesember@gmail.com](mailto:Sintadesember@gmail.com)<sup>4</sup>, [farhati.ohanami@gmail.com](mailto:farhati.ohanami@gmail.com)<sup>5</sup>}

State Islamic University Prof. K. H. Saifuddin Zuhri Purwokerto<sup>12345</sup>

**Abstract.** This study aims to analyze and describe the Technical Guidelines for the Management of Operational Assistance Funds (BOP) for Early Childhood Education. This type of research is qualitative research. The method in this study uses a descriptive-analytic method that focuses on library research (library research). The data collection technique used in this research is documentation, in which researchers dig up data or information regarding the policy of the Minister of Education and Culture Number 9 of 2021 concerning Technical Guidelines for the Management of Operational Assistance Funds for the Implementation of Early Childhood Education which will be analyzed. The research data analysis technique was carried out by reducing data, presenting data in narrative form, verifying data, and drawing conclusions. The results of his research show that there are three important discussions in the technical guidelines for the management of Operational Assistance Funds for the Implementation of Early Childhood Education. First, the BOP PAUD Fund Regulation, in which BOP PAUD funds are allocated for learning operational costs covering various aspects such as procurement of teaching materials, teaching aids, educational games, books, learning media, and all resources that support the teaching-learning process that are beneficial to children. Second, the Component of the Use of BOP PAUD Funds which includes the components of procuring materials, meeting the nutritional needs of students, and providing special support to students with special educational needs. Third, Management and Reporting of BOP PAUD Funds, in which the Management and reporting of BOP PAUD Funds is carried out based on the principles of: flexibility, effectiveness, efficiency, accountability, and transparency.

**Keywords:** Early Childhood, Operational Costs of Implementation, Regulation of the Minister of Education and Culture Number 9 of 2021.

## INTRODUCTION

Operational Assistance Funds for Providing Early Childhood Education, hereinafter referred to as BOP PAUD Funds, are funds used for operational learning costs and personal support costs for children attending early childhood education (Permendikbud, 2021). The BOP PAUD program aims to reduce the cost of education for underprivileged children, so that they receive better quality PAUD services. To provide guidance in the distribution and use of BOP PAUD funds. BOP PAUD funds must be continuously distributed because these funds can support the progress of a school and can help people from lower economic levels to experience school at an early age (Sianturi et al., 2017).

However, the facts on the ground show that in the distribution of BOP funds there are still various problems, including the problem of misappropriation of BOP funds, several school foundations that have not implemented good financial management. Most of these problems arise due to limited resources, budget limitations, and a lack of understanding of the rules for managing the use of BOP funds. When using aid funds from the government, you must fulfill several provisions in the technical instructions for BOP PAUD funds, including applying the principles of flexibility, effectiveness, efficiency, accountability and transparency. This is done so that the management of BOP funds is right on target, there are no irregularities or misappropriations. And

also so that existing funds can support the achievement of educational goals in schools (Larasati & Handayani, 2021).

To support the management of Operational Assistance Funds for Providing Early Childhood Education in an accountable and targeted manner, it is necessary to provide technical instructions for managing Operational Assistance Funds for Providing Early Childhood Education as regulated in Minister of Education and Culture Regulation Number 9 of 2021. There are two main topics regulated in Minister of Education and Culture Regulation Number 9 of 2021, namely: BOP PAUD and BOP Equality. However, the author will examine in more depth the Technical Instructions for Managing BOP PAUD Funds.

Various studies have been carried out regarding the management of BOP PAUD. *First*, research conducted by Heru Winarsih and Karsiati revealed that in managing BOP PAUD funds there is a need for an accounting information system to help educational institutions prevent fraud on the difference between cash in and cash out and prevent acts of misappropriation of BOP PAUD funds which can be detrimental to educational institutions (Winarsih & Karsiati, 2019). *Second*, Research conducted by Alamsjah revealed that the financial management of BOP PAUD funds in Cikoang Kindergarten in Mangarabombang District, Takalar Regency is in accordance with the principle of effectiveness, and for the implementation of BOP PAUD funds in Cikoang Kindergarten in Mangarabombang District, Takalar Regency, the planning, implementation and accountability reporting processes have been implemented. in accordance with technical instructions for financial management even though there are still obstacles in its implementation (Alamsjah, 2021). *Third*, Research conducted by Sudiyono and Yunita Murdiyaningrum revealed that Operational Assistance for Providing Early Childhood Education is quite effective in helping with operational costs, improving learning and easing the burden on parents, and contributes quite significantly to the operational costs of Early Childhood Education. Timeliness of receipt of funds and appropriateness of use of funds need attention (Sudiyono & Murdiyaningrum, 2020).

In contrast to previous studies, this research will focus on reviewing the Technical Guidelines for Management of Operational Assistance Funds for the Implementation of Early Childhood Education which include regulations on BOP PAUD Funds, Components of Use of BOP PAUD Funds, and Management and Reporting of BOP PAUD Funds.

## RESEARCH METHOD

This type of research is qualitative research. The method in this research uses a descriptive-analysis method that focuses on literature study (*library research*). This literature study was carried out by searching for the required documents. These documents are obtained from written data and electronic media/internet to obtain the desired data (Bahri, 2020). The data collection technique used in this research is documentation, where researchers explore data or information regarding the policy of Minister of Education and Culture Number 9 of 2021 concerning Technical Instructions for Management of Operational Assistance Funds for the Implementation of Early Childhood Education which will be analyzed (Hardani, 2020).

The data analysis technique for this research was carried out by: 1) reducing data by classifying important data related to the technical instructions for managing PAUD BOP Funds contained in Minister of Education and Culture Regulation number 9 of 2021; 2) after the data has been reduced, the next step is to present the data in narrative form, this makes it easier to understand the data being analyzed; 3) the next step is data verification, data verification is carried out by researchers through the data that has been collected and then verified for correctness. From this, the researcher will make conclusions related to the technical instructions for managing BOP PAUD funds contained in Permendikbud number 9 of 2021 (Miles & Huberman, 2018).

## RESULT AND ANALYSIS

Minister of Education and Culture Regulation Number 9 of 2021 is a ministerial regulation which discusses Technical Instructions for Management of Operational Assistance Funds for the Implementation of Early Childhood Education and Technical Instructions for Management of Operational Assistance Funds for the Implementation of Equal Education. Where in this research the researcher focused on reviewing the Technical Guidelines for Management of Operational Assistance Funds for the Implementation of Early Childhood Education. In the Technical Instructions for Management of Operational Assistance Funds for the Implementation of Early Childhood Education, there are three important points which will be explained as follows:

### 1.1 BOP PAUD Fund Regulations

Operational Assistance Funds for Providing Early Childhood Education, hereinafter referred to as BOP PAUD Funds, are funds used for operational learning costs and personal support costs for children attending early childhood education (Permendikbud, 2021). Funds used for operational learning costs and personal support costs for children attending early childhood education are important things in the context of early childhood education (PAUD). These funds are needed to ensure the provision of quality education and provide an environment that supports children's optimal development. Referring to Law No. 20 of 2003 article 46 paragraph 1 which explains that *Education funding is a joint responsibility between the Government, Regional Government and the community* (Undang-Undang No 20 Tahun 2003, 2003). Therefore, the Ministry of Education and Culture issued Permendikbud No. 9 of 2021 as technical guidance for allocating funds from the government for PAUD organizing units.

In early childhood education, funds allocated for operational learning costs cover various aspects. This component includes the provision of teaching materials, teaching aids, educational games, books, learning media, and all resources that support the teaching and learning process that is beneficial for children. This fund aims to provide adequate resources so that children can learn in a way that is engaging, interactive and developmentally appropriate. This is explained in Minister of Education and Culture Regulation No. 9 of 2021 article 11 which states that:

*BOP PAUD funds are used to finance educational operational activities in the Education Unit providing PAUD, including the implementation of learning and play activities; implementation of learning and play support activities; fulfillment of education unit administration; learning materials; educational game materials* (Permendikbud, 2021).

Apart from operational learning costs, there is also personal support for children attending early childhood education. This support covers various aspects such as meeting nutritional needs, clothing, health equipment, and special needs of children, such as children with special educational needs or children with certain medical conditions. These funds are important to ensure that children receive the attention and support they need in the context of their education and development. The Educational Operational Cost Funds described in Minister of Education and Culture Regulation No. 9 of 2021 are intended for individual students, therefore the use of funds must be adjusted to the students' needs (Hendrawardani et al., 2022).

Discussions regarding operational learning costs and personal support costs for children in early childhood education involve several important aspects. One of them is important to determine the amount and allocation of adequate funds to meet these needs. This must be based on an analysis of existing needs and consider aspects of the desired educational quality. In Permendikbud No. 9 of 2021 this is explained in article 12 paragraphs 1 and 2 which reads:

*The Education Unit administering PAUD determines the components for the use of PAUD BOP Funds as intended in Article 11 in accordance with the needs of the Education Unit (paragraph 1) and the Education Unit Needs as referred to in paragraph (1) are determined in the RKAS based on priority financing needs (paragraph 2)* (Permendikbud, 2021).

That way, schools can adjust the budget for students' needs according to the RKAS (Education Unit Activity Plan and Budget) guidelines attached to the Minister of Education and Culture Regulation.

Discussions regarding the BOP PAUD Regulations must also involve relevant stakeholders, such as PAUD institutions, teachers, parents and the government. Collaboration between all parties is important to ensure that allocated funds are used effectively and efficiently to support children's education and development in the context of early childhood education. It is also important to carry out regular evaluation and monitoring of the use of these funds. This evaluation must involve relevant indicators to measure the effectiveness and impact of the use of funds on children's education and development.

### **1.2 Components of Use of BOP PAUD Funds**

In the use of operational costs for PAUD education, there are several components that are specifically used to provide support to students attending early childhood education (PAUD). This component of fund use aims to ensure the welfare and optimal development of children in the context of PAUD education (Lalupanda, 2019).

First, Components of providing learning materials that suit student needs. These funds are used to purchase books, teaching aids, educational toys and other teaching materials that can help students develop their skills and knowledge. Providing varied learning materials that suit the interests and developmental stages of PAUD students is important for creating an interesting and effective learning environment. This is explained in Minister of Education and Culture Regulation No. 9 of 2021 in article 11 which reads:

*PAUD BOP funds are used to finance educational operational activities in the PAUD Organizing Education Unit which includes: Operational activities for PAUD administration; Implementation of learning and play activities; implementation of learning and play support activities; and fulfilling the administration of the Education Unit (Permendikbud, 2021).*

Second, meeting students' nutritional needs. Funds are used to ensure that PAUD students receive healthy and nutritious food during the time they spend in PAUD institutions. This involves providing quality food, balanced nutrition programs, and meeting nutritional needs appropriate to children's developmental stages. Apart from that, the component of using funds for PAUD operational costs also includes meeting students' personal needs. These funds can be used to purchase clothing, footwear, personal equipment, such as bags or stationery, as well as basic health needs such as dental care or other health care. This support aims to ensure that PAUD students feel comfortable, are kept clean, and have the equipment needed for the learning process.

Third, PAUD operational costs funds can also be used to provide special support to students with special educational needs. This component involves providing resources and facilities that support inclusion, training teachers in dealing with students' special needs, and all efforts necessary to ensure that students with special educational needs receive appropriate attention and support.

The use of PAUD operational cost funds for students aims to ensure welfare, personal needs, quality education, and special support for all PAUD students. Transparency and appropriate supervision in the use of these funds are important to ensure that these funds are used effectively and efficiently in supporting children's development in the context of PAUD education.

### **1.3 Management and Reporting of BOP PAUD Funds**

Management and reporting of PAUD operational cost funds is an important process in ensuring transparency, accountability and effective use of these funds. In managing these funds, PAUD institutions must comply with the provisions stipulated in the relevant regulations and carry out an accurate and orderly administration process. In Permendikbud no. 9 of 2021 this is explained in article 18 which reads:

*In managing BOP PAUD funds, the head of the education unit is tasked with: making plans for the use of funds; fill in and update the Dapodik in accordance with real conditions in the education unit up to the deadline set each year; use funds*

*according to the components of fund use; and create fund reports (Permendikbud, 2021).*

In Permendikbud No. 9 of 2021, it is also explained that in the management and administration of PAUD BOP Funds there are several principles that must be adhered to. Contained in article 2 which reads:

*Management of BOP PAUD funds is carried out based on the principles of: flexibility, namely that the use of funds is managed in accordance with the needs of the Education Unit; effectiveness, namely that the use of funds is sought to provide results, influence and effectiveness to achieve educational goals in the Education Unit; efficiency, namely the use of funds is sought to improve the quality of student learning at the minimum possible cost with optimal results; accountability, namely that the use of funds can be accounted for in its entirety based on logical considerations in accordance with statutory regulations; and transparency, namely that the use of funds is managed openly and accommodates stakeholder aspirations in accordance with the needs of the Education Unit (Permendikbud, 2021).*

Regarding the management of BOP PAUD funds, there are several things that need to be considered: *First*, Managing PAUD operational cost funds involves careful budget preparation. PAUD institutions need to evaluate their needs and priorities to determine the appropriate allocation of funds. The budget must include the components of using funds that have been determined, meeting teaching and learning needs, maintaining facilities, support for students, and administration. *Second*, Managing PAUD operational cost funds involves creating a detailed expenditure plan. This plan should consider aspects such as procurement of teaching materials, facility maintenance, and students' personal needs. In managing funds, it is important for PAUD institutions to set expenditure priorities according to urgent and important needs. *Third*, During the fund management process, PAUD institutions must also ensure good supervision and control. This includes establishing financial control mechanisms, such as preparing expenditure reports, recording detailed receipts and expenditures, as well as regular internal audits to ensure compliance with applicable procedures and policies. *Fourth*, It is also important for PAUD institutions to involve all related parties, such as managers, administrative staff and supervisors in the fund management process. Good cooperation between all parties will ensure transparency, accuracy and efficiency in managing PAUD operational cost funds (Kartini et al., 2022).

Apart from management, reporting is also an important stage in the use of PAUD operational costs. PAUD institutions must prepare clear and accurate financial reports regarding the receipt and expenditure of funds, as well as the results of the use of these funds. This report must be prepared in accordance with the provisions and format determined by the competent authority. This reporting must be done regularly, usually in the form of a monthly or annual report. The report must also be submitted to the competent authorities, such as the Education Department or other related agencies. Transparency in reporting PAUD operational costs is important to ensure accountability and build trust from all parties involved (Zulaika et al., 2022). This has been explained in Minister of Education and Culture Regulation No. 9 of 2021 article 22 which discusses Fund Reporting:

*The Regional Government reports PAUD BOP Funds and Equality BOP Funds in accordance with the provisions of the ministerial regulations that carry out government affairs in the financial sector regarding the management of non-physical special allocation funds (Permendikbud, 2021).*

Accountability is carried out as a form of transparency regarding financial reports from operational activities carried out by public institutions, one of which is educational institutions. Accountability in education financing aims to create public trust in schools. The aim of accountability is to involve the public in monitoring educational services and accountability for educational service obligations (Zulaika et al., 2022).

## CONCLUSION

The results of his research show that there are three important discussions in the technical instructions for managing Operational Assistance Funds for the Implementation of Early Childhood



Education. *First*, BOP PAUD Fund Regulations, where BOP PAUD funds are allocated for operational learning costs covering various aspects such as procurement of teaching materials, teaching aids, educational games, books, learning media, and all resources that support the teaching and learning process that is beneficial for children. *child. Second*, Components for Using BOP PAUD Funds which include components for procuring materials, meeting students' nutritional needs, and providing special support to students with special educational needs. *Third*, Management and Reporting of BOP PAUD Funds, where the management and reporting of BOP PAUD Funds is carried out based on the principles: flexibility, effectiveness, efficiency, accountability and transparency.

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