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Implementation of the Paser District Government's Education Assistance Funding Program

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ABSTRACT

This research aims to describe the implementation of the education assistance program in three regional apparatus organizations and the BAZNAS Paser Regency. To describe the impact of this assistance on the distribution of basic education in Paser Regency. To describe the impact of this assistance on the quality of basic education in Paser. The research method is qualitative, while the object used is the Regional Apparatus Organization which has the authority to distribute aid to poor communities which is included in the Integrated Social Welfare Data or SIKS-NG (Next Generation Social Welfare Information System) and the Family Hope Program Companion. The results of data analysis show that Management of the implementation of the education assistance program in the regional apparatus organizations of Paser Regency and BAZNAS of Paser Regency is under applicable laws and government regulations and ministerial regulations, implementation instructions, and following Standard Operating Procedures. The impact of educational assistance on educational equality in Paser Regency has been evenly distributed thanks to educational funding assistance. Very few children drop out of school in Paser Regency. The impact of educational assistance on the quality of basic education is that with educational financial assistance from regional apparatus organizations in the Paser Regency, the quality of education can increase. Recipients of educational financial assistance are greatly helped and their children can continue to study at a higher level.

Keywords: Education Assistance, Paser Regency, Regional Apparatus Organizations (OPD), BAZNAS.

INTRODUCTION

Education and human resource development is a process that must be pursued and cannot occur by itself but with various efforts with various systems (Armstrong & Taylor, 2020). Human resource development efforts are the essence of efforts to develop the nation's intelligence. Development in human resource development has the aim of improving environmental quality, as well as the elaboration of national development policies and programs in each region with an

emphasis on community initiatives (Ioppolo et al., 2016). Human resource development must be undertaken by individuals themselves; human resources are the main supporting element in the education process. The concept of community development is Dynamics in the development of civilized humans the meaning of an Education (Ningsih et al., 2023).

To improve the quality of education, there needs to be support that advances the field of education. Education under the auspices of the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek). Spawn or continue the Education assistance program in 2023 as many as four types. With the assistance of this education, it is hoped that the younger generation can easily take education and achieve their ideals and educate the nation's life (Malik, 2018). The four types are, first the Smart Indonesia Program (PIP) Smart Indonesia Program assistance is in the form of cash, expansion of learning access, and learning opportunities from the Government. The second is the College Smart Indonesia Card (College KIP). College KIP is an education fee assistance from the government for students who graduated from high school (SMA) or those who have good academic potential with a limited economy. The third is the Teacher Allowance, to replace the certification that was abolished by the government. Fourth, Lecturer Allowance, this purpose is given as an appreciation for the performance of lecturers who have academic positions of Expert Assistant, Lecturer, Associate Professor, and Professor (Cadez et al., 2017).

To improve the effectiveness and accuracy of program targets, assistance is mandated to transform from a subsidy pattern to a social assistance pattern (Tangel et al., 2021). This was conveyed by the President of the Republic of Indonesia at the Limited Cabinet meeting (*Ratas*) on poverty reduction programs and economic inequality on March 16, 2016, so that social assistance and subsidies were distributed in non-cash (Azzahra et al., 2024).

Increase the efficiency of social assistance distribution and realize the 4 T principles (right on target, on time, on amount, and right on administration). The distribution of non-cash social assistance using the banking system is expected to increase transparency and accountability of social assistance distribution programs so that they are easy to control, monitor, and reduce irregularities.

A comprehensive approach demonstrates that efforts have been thoroughly and correctly implemented from start to finish. In other words, addressing social problems requires a wholehearted effort. This involves not only anticipating issues but also improving social welfare. Addressing these problems must consider various aspects, including mental, social, and economic dimensions, as social problems are typically complex and multi-dimensional. Research must continue to underscore the significance of these efforts and prioritize further investigations effectively.

The purpose of this study is to describe the Implementation of Education Assistance Programs in three Regional Apparatus organizations and Baznas Paser Regency (Zuliansyah et al.,

2022). Describe the impact of the aid on the equitable distribution of basic education in Paser Regency and the impact of the assistance on the quality of basic education in Paser District.

Research on the Implementation of Paser District Government Education Assistance Fund is different from the research that the author already understands (Ahir et al., 2020). Another study discusses education assistance funds for those who receive these aid benefits, but in this study the author looks at how the Paser Regency Regional Apparatus Organization implements the assistance, so that the impact of the assistance can be observed or evaluated.

This study examines the procedures that have been implemented and the benefits of receiving them. One of the difficulties of the Regional Apparatus Organization is to equalize the data of the poor in Paser Regency, but now the Paser Regional Apparatus Organization Change Agent activity has been launched which is collecting data. One data for one Paser District.

RESEARCH METHODS

The method used in this study is a qualitative approach. Qualitative research has several characteristics that distinguish it from other research. The first step that the author did in this study was to make initial observations on OPD Kab. Paser, in this observation the author scheduled a meeting with the head of OPD. Furthermore, a meeting was held with the head of OPD where in the meeting the author conducted an interview and was directed to meet with the head of the field (Kim et al., 2017).

Together with the head of the field, the author obtained information through interviews regarding the evaluation of the aid program managed by OPD as well as implementation data, the impact of assistance on education equity, and also on the quality of education. After obtaining these data, the author collects all the data, analyzes it, and presents it as a report (Bernard et al., 2016).

Qualitative research is research based on one or more of three methods, collecting, accessing or producing data: observations, any level of participation, interviews in the form of conversations, and careful reading of documents related to the topic".

RESULTS AND DISCUSSION

Implementation of Education Fund Assistance Program in three Regional Apparatus Organizations and Baznas Paser District

The author explains the implementation of the Education funding program at the Paser Regency Education and Culture Office (Suryo, 2022). Three main factors support each other in the program implementation process with a Community-based resource management approach. According to the research, the program can be successful with three elements of mutual continuity. First, the alignment between the policy/program and the target group/benefit, or what is offered by the policy / or program with what is offered by the policy/program or what is

needed or the target group. Second, the compatibility between the policy/program and the implementing organization. i.e. alignment between the tasks signaled by the program and the capabilities of the implementing organization. Third, alignment between targets/users with implementing organizations.

The author's interview with the Head of Paser Regency Elementary School Education and the Head of Junior High School Development who serves the Paser Regency Education and Culture Office that all Education Fund assistance managed by the Paser Regency Education and Culture Office has gone through a valid process. The results of the research that the author evaluated the Education Fund Program with the following Evaluation Criteria Criteria:

Effectiveness Criteria

Effectiveness means whether the Education Fund Assistance implemented follows all parties' expectations (McKinney, 2015).

Sufficiency criteria

The criteria of adequacy (inadequacy) are related to the criteria of effectiveness, which is how effective it is to meet the needs of those who receive Mambenat.

Alignment Criteria

The third criterion is the alignment criterion (equity), and the flattening criterion can be intended to be the same criterion. The distribution of aid is the same from one program to another or existing funds can be distributed to other groups or groups.

Responsiveness criteria

Responsiveness The purpose of responsiveness is the government's ability to show harmony between programs and activities and develop programs by the needs and aspirations of the community. From the meaning of responsiveness, we can conclude that if the previous criteria such as effectiveness criteria, adequacy criteria, and leveling criteria, if these criteria fail then other criteria also fail.

Accuracy Criteria

The appropriateness criterion means whether the Education Fund Assistance Program was launched to support the advancement of education quality (Backes, 2018). The first indicator is the increase in school participation rate. The results of the author's interview with the Paser District Education and Culture Office Officials show that the Education funding program strongly supports parents' interest in sending their children to schools that follow the wishes of parents.

We can analyze the Planning for the Use of Education Fund Assistance, according to Garner (2024) formulating that the strategic Education Fund Assistance is as follows: a. Mission (Mission), b. long-term goals (goals), c. short-term goals (objectives), for the long term and short term based on the reality that occurs in the school (site, based unit goals & objectives). d. Programs, services, activities, (programs, services, activities), e. targets, both outcomes and outputs, f. budget. g. strategic financial plan. After completion of deliberation with the school,

parents and guardians of students, and community leaders, a decision is made by the principal on what program will be implemented with the Education funding budget.

Second, the school earns income and manages school spending. Law Number 20 of 2003 article 46 concerning 1. Education funding is a shared responsibility between the Government, Local Government, and the Community. 2. The Government and Local Government are responsible for providing the education budget as stipulated in Article 31 paragraph (4) of the Constitution of the Republic of Indonesia Year 1945. based on the meaning of the above Law, the Principal is responsible for the assistance of Education funds and the Government is responsible for providing Funds for Education. Learning development requires a very relatively large amount of financing. Naturally, sources of education funding assistance are sought from various parties such as companies operating in zones near schools, or community aspiration funds, or other philanthropists, as well as other businesses such as cooperatives etc. This can be done with the best management of the school and reliable creativity.

To achieve learning progress to increase school dedication, schools or organizations can improve the quality of education by meeting the above values (Grumdahl, 2010). The most desirable thing is that the community supports the school and expresses positive respect. Before the School Budget Plan (RAPBS) is determined, it must know the sources that can be used as funders to carry out activities. The springs of Education Fund Assistance are from the Central Government, Regional Government, other organizations, and the participation of parents and the community around the school (Spring, 2019). Education Fund assistance is used for school operations to improve the quality of education.

The results of the author's interview with School Guidance Officials, the funding ceiling from the central government finances the National Standard School Program (SSN) and International Standard School Pilot as well as through local governments the allocation of funds for salaries and routine expenditures every month. Participation from the Community and other organizations to cover the lack of funding from the Central Government and Local Government prioritizes the development of student activities / potential, excellent programs and operational activities/programs in early childhood education, basic education level and teaching and teaching.

Regulation of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia Number 18 of 2023 concerning Financing Standards in Early Childhood Education, Primary Education and Secondary Education Levels. In the process of determining detailed financing arrangements and has been analyzed as possible, it is considered with reference to article 14 in the regulation of the Minister of Education and Culture, Research and Technology. so that Education Fund Assistance has been carefully considered. This Education Fund Assistance varies greatly according to what the school needs, there is in the form of money or facilities and infrastructure, etc (Nisa et al., 2023).

According to the author's interview with the Head of Elementary School Development and the Head of Junior High School Development (Yulieana & Effendi, 2020). That the individuals who oversee the distribution of Education Fund Assistance in Paser District have the function of overseeing the administration of Education Fund Assistance and supervising the implementation of the ongoing use of Education Fund Assistance. Although the value of good planning has been proclaimed by the leader in authority, it is not necessarily a success result. So this is where the Supervision Activities for the distribution of Education Fund Assistance are located. The distribution and utilization of Education Fund Assistance can be evaluated as the distribution is appropriate in accordance with the established process. Whether the process is good, and the implementation is in accordance with the organizational pattern. If something is found that is not right or there is an error as soon as it can be corrected.

In principle, every manager of an organization is obliged to carry out supervision. The assessment carried out on each activity or program is as a reference for further activities or programs (Guerrero-Roldán & Noguera, 2018). Every subsequent activity or program can run well and with very satisfactory results. In every school or organization if the activity or program goes well and the results are satisfactory is a positive value for the name and a satisfactory value.

Accountable for school income and expenditure. Activities or programs for Education Fund Assistance in Paser District are accountable by returning to the planning that has been proclaimed. The implementation of an activity or its implementation mechanism is good and correct. As good as it is effective and efficient. Every implementation or program needs to be documented and accounted for, then assigned someone who understands the technical recording and documentation so that the results are good.

Law Number 20 of 2003 concerning the National Education System article 48 states that (1) The management of education funds is based on the principles of justice, efficiency, transparency, and public accountability (2) Provisions regarding the management of education funds as referred to in paragraph (1) are further regulated by Government Regulations. Following the statement of the Law above, the accountability report of a program or activity has aspects of transparency, accountability, effectiveness and efficiency.

The author's interview with officials of the Paser district Education and Culture Office, the description above is very by the results of the interview (Castaño-Muñoz et al., 2018). With the transparency of Education Fund Assistance to parents/guardians, community leaders or stakeholders, trust in the school may arise. After building a sense of trust in the school concerned, it will be effective for good school financing. if the school's accountability for the utilization of education funding in transparent, effective and efficient accountability is then a good name for the school.

Implementation of Education Fund Assistance in the People's Welfare Section of Paser Regency.

The People's Welfare Section of Paser Regency is a staff element that carries out the functions of formulating policies and coordinating the administration of the implementation of Regional Apparatus Tasks and administrative services. The People's Welfare Section of the Paser Regency Regional Secretariat under the Shelter and Responsibility of the Assistant to Government and People's Welfare. One of the activities of Kesra is Distributing Education Funds by implementing the Process that has been determined by the Regional Leader, namely the Regent of Paser Regency (Candranegara et al., 2020).

Following an interview with the Head of the People's Welfare Section of Paser Regency the beginning of the activity is to Prepare Planning after planning is approved by the Regional Leadership, then implement Standard Operating Procedures. such as making a Regent Decree and consulting the Legal Department after the completion of the proceeding to design funding. All procedures have been completed and then announced with the District Scholarship Selection system through mass media, websites, and others. Then register online after selecting the receipt of the required files including the relevant account number as a Beneficiary. Finally, the distribution of funds through Kaltimtara Bank.

Implementation of Education Fund Assistance at BAZNAS Paser District

According to the Deputy Chairman II of the National Amil Zakat Agency, Paser Regency is a body engaged in collecting zakat, alms, infak, etc., and distributing to poor people in need. The formation of the new Paser Regency Baznas Board, the authorities will invite the ball to each Regional Apparatus Organization by holding a meeting and making a decision that the Regional Apparatus Organization calculates income every month and determines the amount of Individual Income Zakat. The new management will improve in providing services to the people of Paser Regency. The breakthrough struggle of the managers yielded improved results. Every time there is an increase in requests for help, the management collects the necessary documents such as Family cards, Identity Cards, and certificates from RTs and Kelurahan who are not able. . Then a survey is carried out by visiting and interviews with applicants or families are recorded and the results of the interview. then a meeting of the managers is held and a decision is taken. Furthermore, the assistance distribution is held according to the applicant's needs.

The author tried to follow BAZNAS Activities and meet with the community who were receiving benefits from BAZNAS, it turned out that the assistance distributed by BAZNAS was very beneficial and increased the enthusiasm for learning of elementary and junior high school students.

How Will the Aid Impact The Equitable Distribution Of Basic Education In Paser District?

Equalization is an Equal Base Word According to the Big Dictionary Indonesian which means is: 1) Covering all parts. 2) Spread all over, 3) the same gets the same amount. Equalization means that ways, processes, and actions must be equal or even. We can mean that Education Equality is Carrying out processes, methods, and actions to carry out equality in the implementation of

Education so that all levels of society regardless of anyone they can feel the implementation of Education (n Eni Rohaeni and Oyon Saryono: 2018). There are no exceptions to the entire Paser Regency community. This research is limited to ongoing Basic Education in Paser District.

Law Number 20 of 2003 on the National Education System, article 5 paragraph (1) states that "every citizen has the same right to obtain quality education" and article 11 paragraph (1) states "The government and local governments are obliged to provide services and facilities, and ensure the implementation of quality education for every citizen without discrimination."

Interview with the Head of Elementary School Development and Head of Junior High School Development that Education Assistance greatly supports the smooth learning and teaching process as well as added value to implement the Independent Learning Curriculum. The Education Assistance Fund Program is a very important Government policy for the people of Paser Regency. The source of the Education Assistance Fund Program is disbursed by the Central Government with APBN / APBD funds as much as 20%.

Law Number 20 of 2003 in Article 34 paragraph 2 reads that the Central Government and Regional Governments guarantee the implementation of compulsory education at least at the Basic Education level without burdening parents with fees. Paragraph 3 reads that compulsory education is the responsibility of the State organized by Government Educational Institutions, Local Governments and the Community.

In accordance with Law Number 20 of 2003, the Education Assistance Fund Program is a program that equalizes education, has a very positive impact on the benefits of education. The law outlines the National Education system which states that every citizen of the Republic of Indonesia aged 7 s / d 15 years is obliged to carry out basic education, therefore the Government and Regional Governments and the Community are obliged to carry out education services for Indonesian citizens.

The impact of the Education Assistance Program is to improve the Quality of Community Education with aspects of community participation around the school (Maier et al., 2017). Then increase the number of teachers who meet the qualifications of S1 / D -IV. Then the ratio of teachers to students is thus expected to be achieved to improve the quality of education. Teachers should strive to improve competence by conducting and following technical guidance or training education. With this program, it can meet the needs of schools in accordance with technical instructions. such as facilities and infrastructure, supporting books or props etc.

Learning success can be evaluated with School Exams. The school constantly strives to meet good rankings for school exams. The school is looking for solutions to problems that hinder the quality of student learning in the school. Each school creates a program to motivate students to focus on learning and actively follow lessons. So that schools can be measured by success in cognitive aspects. by motivating students to follow the lesson so that psychomotor aspects and affective aspects can be seen. The author's observations in Paser Regency of students who dropped out of school are very few, it can be said that there are none. This is what can be seen

the impact of the Education Fund Program so that education becomes evenly distributed in Paser Regency.

The impact of assistance on the equitable distribution of Basic Education in the Family Hope Program of the Paser District Social Office

The Family Hope Program is a very poor family and is always evaluated by the Family Hope Program Companion. Poverty is a low economic problem, meaning it is unable to meet daily needs. To be able to improve the economy in the future, adequate education must be implemented. The public can access education with several steps, namely: 1) a set of rules or policies made to regulate the actions or behavior of a person or group (Regulation) of the Government in supporting aspects of Education. The government requires all Indonesians to carry out compulsory education for 12 years. With the aim of improving the Level of Education. This regulation is exposed to Government Regulation Number 47 of 200 Article 7 paragraphs 4 and 5 concerning provisions that regulate each region to run a 12-year compulsory education program. In order to support the Government Program with 12-year compulsory education, the Government issued a policy by issuing the Healthy Indonesia Program (PIS) and the Smart Indonesia Program (PIP). with the Card mentioned above Wide opportunities for children aged 6 S / D 21 Years to continue learning.

The results of the author's interview with the Head of Social Protection and Security and the Head of the Family Hope Program Companion that the existence of the Healthy Indonesia Program and Smart Indonesia Program cards motivates the Indonesian people to continue school without dropping out of school, because of economic factors. The program motivates the Indonesian people to continue education so that education can be evenly distributed to educate the nation's life (Pramana et al., 2021).

The impact of assistance on the distribution of Basic Education at the National Zakat Charity of Paser Regency. In accordance with the results of the author's interview with Deputy Head II of the National Amil Zakat Agency of Paser Regency. with the question of each beneficiary whether the process of utilizing the aid can be observed and evaluated and how it impacts the quality of ongoing education. The answer is:

Some can be observed through the commitment to volunteer. for Santri scholarships and hafiz program one Village one Santri. Evaluation is carried out periodically. In line with the answer to the question above, the author wants to prove what it looks like, finally accompanied by volunteers visiting the house of the beneficiary of the aid fund program managed by the National Amil Zakat Agency of Paser Regency. I attached photos and data. From the observation, the author proves that the person concerned is very poor with a very simple rented house. The author asks about the impact of assistance on basic education equity, the answer is:

"Alhamdulillah, thanks to the aid funds distributed by the National Amil Zakat Agency of Paser Regency, my son is still in school. Before that, my son didn't want to go to school anymore

and was embarrassed by his friends because his clothes shoes and bags were no longer suitable for use. The assistance distributed by the National Amil Zakat Agency of Paser Regency is following what is urgently needed by students. The assistance is in the form of clothes, shoes, bags or anything that is really needed, the beneficiaries are brought to the store to buy and according to the size that will be worn. everything that has been purchased is paid by the Amil Zakat Agency of Paser Regency by transferring to the shop owner.”

The results of the author's observations and interviews with aid recipients managed by the Paser Regency Amil Zakat Agency can be concluded that the Education Assistance Fund Program is needed by the people of Paser Regency who are economically disadvantaged. With this assistance, students are motivated to want to go to school without shame, the results of the author's visit can be concluded that the Education Assistance Fund Program supports the teaching and learning process, students are motivated to continue school and are able to improve the quality of education so that educational equity can be achieved properly.

How the impact of the assistance on the quality of basic education at the Education and Culture Office in Paser Regency

The government supports the advancement of education with the Education Assistance Program. in order to improve the quality of education to educate the nation's life. The Government's policy to implement Law Number 20 of 2003 concerning the National Education System, then issued Government Regulation Number 19 of 2005 is its elaboration.

According to (HAR. Tilar 2006) that there are eight National Education Standards in creating quality improvement, including 1) Content standards, 2) Process standards, 3) graduate competency standards, 4) Education and Education Personnel Standards, 5) Facilities and Infrastructure Standards 6) Management Standards, 7) Financing Standards 8) Education Assessment standards.

Understand the explanation of Law Number 20 of 2003 that it clearly states improving the quality of education. The most important of the above standards is the issue of financing. Financing that can support the smooth learning and teaching process, based on the cost can regulate the course of the education process (Nuruliah et al., 2021). There are 3 kinds of costs in this standard, including: 1) investment costs for education units, b) personal costs, c) operating costs for education units (Rusdiana, 2015). The three types of costs above must be managed optimally by schools to achieve improved quality of education.

How the impact of the assistance on the quality of basic education for Family Hope Program beneficiaries in Paser Regency. After an interview with the Head of Social Protection and Security and the Head of the Family Hope Program, the issue of the impact of the Education Assistance Program on the quality of education that is currently underway in Paser Regency was discussed. The question is: Can every recipient of education assistance improve the quality of education? The answer is:

It should be so because one of the objectives of providing social assistance for the Family Hope Program is so that the community, especially participants of the Family Hope program, can access education and get the right to basic education.

The results of the interview can be drawn to the common thread that recipients of the family program benefit hope to improve the quality of education in accordance with government policy to carry out compulsory education for nine years. 90% of the participants who received the Family Hope Program in Paser Regency have improved the level of education and are expected to improve family welfare in the future.

Recipients of the Family Hope Program have been able to improve the quality of education. Education can be seen in its success in the long term. Family Program Assistants always evaluate and approach Mamfaat recipient families and always observe the development of education, health and welfare of Mamfaat recipient families in Paser Regency.

Information from the Family Hope Program Companion for 2024 will be the distribution of assistance funds as follows: For Family Hope Program Participants who are pregnant can get assistance of IDR 750,000.00, every period, every year IDR 3,000,000.00 per year. Then for Early Childhood / Toddlers 750.000.00, per year period can be IDR 3.000.000,00. for seniors or people with disabilities IDR 600,000.00, a year IDR 2,400,000.00. Elementary School Students per period Rp 225. 000.00. annually can be Rp 900.000,00. Junior High School students each period Rp 375,000.00, a year get Rp 1,500,000.00 Senior High School students per period Rp 500,000.00. a year can be Rp. 2.000.000,00.

Hopefully, the assistance that will be received by the Beneficiaries of the Family Hope Program will be very useful and can improve the quality of education and welfare in the future.

How the impact of this assistance on the quality of basic education at Baznas in Paser District

The author's interview with Vice Chairman II of the National Amil Zakat Agency of Paser Regency with the question of whether each recipient of Mamfaat can improve the quality of basic education, then the answer is "Yes". Thanks to assistance from the National Amil Zakat Agency of Paser Regency, education can be continued to a higher level following the Government Policy to Carry out the obligations of every citizen of the Republic of Indonesia is obliged to carry out nine years of education.

From this answer, we can prove it by the author's visit to the Recipients of Education Assistance Benefits from the National Amil Zakat Agency of Paser Regency. The data that the author proves that decent families can get help by renting houses that are not suitable for habitation, with a very poor economy, and have two children who are still in elementary school. The National Amil Zakat Agency of Paser Regency assists by carrying out administration such as KK, KTP. Application letters and others then interviews, then visiting surveys see the condition of the beneficiary's family then closed and a decision is taken then assist according to the needs of the beneficiary such as clothes, bags. etc. so that Education can run smoothly for a better future.

To better prove the results of the author's observations and interviews with the families of the beneficiaries of the Assistance Fund Program managed by the Paser Regency Amil Zakat Agency, the author attaches data and photos so that the lives of the beneficiaries are clearer.

Paser Regency Education and Culture Office.

Education is a sector allocated by the government with 20% of the existing budget such as the budget of the Central Government, Provincial Government and District and City Governments. It can be considered that this is sufficient funds to carry out quality education. following the 2012 Technical Guidebook on School Operational Assistance (BOS) funds. School Operational Assistance is a Government policy engaged in financing education or providing operational funding for non-personnel schools in basic education that supports the Government's policy of compulsory education

Government Regulation Number 48 of 2008 concerning Education funding, Non-personnel costs are costs for consumable educational materials or equipment, indirect costs in the form of water power, telecommunication services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, insurance, and so on. Apart from the costs as above, there are also costs that can be implemented with the School Operational Assistance.

School Operational Fund is divided into two: 1. National / Central School Operational Assistance .2. Regional School Operational Assistance. Researchers discussed Regional School Operational Assistance, and limited basic education to elementary school or equivalent and junior high school or equivalent. Its legal umbrella is the Paser Regent Regulation. Paser Regent Regulation Number 73 of 2020 concerning Guidelines for the Use of Regional School Operating Cost Funds. Chapter II, Article 3 of the Regent Regulation regulates BOSDA funds given by local governments to education units calculated based on the following: First, the calculation of the number of students is the fee given based on the number of students multiplied by the amount of funds given to the students. Public or Private Elementary / MI as much as Rp 95,000,- (Ninety Five Thousand Rupiah) per student. SMP/MTs either Public or Private as much as Rp 105,000 (One Hundred Five Thousand Rupiah). every student. Second, the fixed fund interval is the Operating Fund given to each School, the amount of which is determined based on the interval for the number of students.

Table 1. For State and Private Elementary Schools / MI

No	Interval Number of Students	Fixed funds
1	1-50	Rp 6.000.000,-
2	51-100	Rp.7.000.000,-
3	101-150	Rp 8.000.000,-
4	151-200	Rp 9.000.000,-
5	201-250	Rp 10.000.000,-

6	251-300	Rp 11.00.000,-
7	301-350	Rp 12.000.000,-
8	350 and above	Rp 13.000.000,-

Table 2. Public and Private SMP/MTs

No	Interval Number of Students	Fixed funds
1	1-50	Rp. 6.000.000,-
2	51-100	Rp. 7.000.000,-
3	101-150	Rp.8.000.000,-
4	151-200	Rp. 9.000.000,-
5	201-250	Rp. 10.000.000,-
6	251-300	Rp.11.000.000,-
7	301-350	Rp. 12.000.000,-
8	350 and above	Rp. 13.000.000,-

Third, special funds for remote and very remote schools are distributed to schools or primary education that have been diagnosed with penciled or very remote schools. for remote both elementary / MI or SMP / MTs both public and private, Rp. 8,700,000 is distributed. Very remote for SD/MI,SMP/MTs.is Rp. 10.000.000.- . remote or very remote was approved by the Regent by issuing Decree Number 136 / KEP-397 / 2017 concerning the Determination of the Status Classification of Village Location of Not Remote, Remote and Very Remote in Paser Regency in 2017. Fourth, the geographical location of the school is given based on the sub-district where the school is located.

Table 3. Geographical Location

No	Kecamatan	Fixed funds
1	Tanah Grogot	Rp. 15.000.000,-
2	Blenkong Sand	Rp. 15.000.000,-
3	Kuaro	Rp. 15.000.000.-
4	Long Ikis	Rp. 25.000.000.-
5	Batu Sopang	Rp. 25.000.000.-
6	Batu Engau	Rp. 25.000.000.-
7	Long Kali	Rp. 25.000.000,-
8	Muara Komam	Rp. 25.000.000,-
9	Cape of Good Hope	Rp. 35.000.000,-

This is a list of aid received by schools that is established under the umbrella of the Local Government law. Fifth, Bosda is distributed for expenditure of educator and education employees for education units in all education sectors: A. Expenditure of employees or non-permanent teachers (PTT) or non-permanent education personnel based on the Decree of the Head of the Office and provided that the employee is registered in Dapodik. B. Pagawai spending for non-permanent teachers each Rp.300.000.-month with the provision that a maximum of 12 (twelve) students accompanied by one teacher. C, Expenditure for teachers who do not remain at the top is in accordance with the Budget Ability of the Local Government.

Bosda's budget administration is allocated to the school DPA or Paser Regency Education and Culture Office. In order for the budget to be distributed by the Regional Government must go through an agreed procedure, all administrations are completed and submitted to the Regional Finance and Assets Agency (Fisher, 2022). after all in accordance with applicable procedures, the bank will disburse the School Operational Assistance funds.

The Family Hope Program (PKH) is a National Program directly under the auspices of the Directorate of Family Social Security, Directorate General of Social Protection and Security, Ministry of Social Affairs of the Republic of Indonesia. Implementing the Family Hope Program has guidelines for the implementation of the Family Hope Program in 2021. PKH is the provision of assistance that has conditions. to be able to recruit prospective PKH participants is planned first then the data is validated then determined by the PKH benefit Recipient Family (KPM) followed by the distribution of PKH social assistance so on PKH Assistance, Increasing family capacity reviewed the commitment of the benefit Recipient Family (PKH) finally updating PKH KPM data and PKH membership transformation.

The requirements for recipients of the Family Hope Program are the health sector, the education sector, and the social welfare sector. Each field has its own value following its description:

In the Health Sector, the requirements for recipients of the Family Hope Program are: a. Pregnant / Postpartum / Breastfeeding Women. It contains a new life with a limited number of pregnancies or being in the breastfeeding period. b. Early Childhood who have the age of 0 – 6 years (calculated from the last birthday) before the child goes to school.

Education Sector, Families who have school-age children. School-age children from 6 years old to 21 years old who have not completed compulsory education. The field of social welfare, the acceptance of benefits with the field of social welfare is as follows: a. Elderly, it has been written on the Family Card. b. People with severe disabilities are permanent disabilities by living their daily lives dependent on others. The person must be recorded in the same family card.

The beneficiary's family has rights and obligations. 1. Rights of Beneficiary Families of Family Benefit from Family Hope Program a. PKH Social Assistance .b. PKH Social Assistance, c. services in various fields such as the Field of Health, Education, and Social Welfare. d. Complementary assistance programs in the fields of health, education, energy subsidies,

economy, housing, and fulfillment of other basic needs. 2. Family Obligations of Family Beneficiaries of Family Hope Program. The beneficiary's family obligations are divided into two. First, KPM's obligations under normal conditions consist of: a. The health sector is in one family there are pregnant/postpartum / lactating women, and early childhood (0-6) years who have not taken education are required to monitor health to health facilities or health services in accordance with health protocols. Every KPM PKH is equipped with a free health insurance card. b. KPM who have children of compulsory school age up to 12 years carry out compulsory schooling in accordance with Government policy. c. The field of social welfare, namely the elderly and severe disabilities, must carry out and participate in social welfare activities in line with the needs carried out at least once a year. d. KPM attended group meetings for coaching in Family Capacity Building (P2K2).

Activities are carried out once a month by PKH Companions. e. All PKH KPM participants must carry out obligations except in Force Majeure circumstances. f. KPM that does not carry out obligations will be subject to sanctions and stipulated in the implementation guidelines for commitment verification. 2. KPM's obligations in Covid-19 conditions are: a. All KPM families, namely pregnant/postpartum/breastfeeding women and children under five are required to carry out a healthy lifestyle and implement health protocols. b. Children who are in KPM families who are required to go to school are required to carry out health protocols and school protocols in accordance with the covid-19 task force. c. The field of social welfare, namely the elderly and severe disabilities, must carry out and participate in social welfare activities in line with the needs carried out at least once a year in line with health protocols. d. KPM must receive and apply materials or learning at P2K2 events, especially about health, implementation of health protocols.

People's Welfare (KESRA) Paser Regency Secretariat.

The aid funds were budgeted through the Paser Regency Regional Government Budget after discussion. KESRA Section of Paser Regency Through the website <https://www.Kesra.paserkab.go.id/page/2/> scholarship-paser-sparkling. Issued an announcement of the Paser Regency Scholarship/Stimulant Program. Paser Regency Scholarship Selection System. With the website, the Paser Community can register to be able to win a scholarship. Target of Paser district scholarships for boys and girls in the district with the following conditions: First students of the Diploma / Bachelor Program (D3, D4 / S1) General, and Master programs (S2) who follow Education at Universities inside / outside the Paser area within the territory of Indonesia. Second, students are Paser Regency residents who have a valid Paser Regency KTP. Third, students do not have the status of PNS / CPNS / TNI / Polri BUMN / BUMD / Private Company employees. Fourth, Diploma 3 (D3) students have a maximum limit of semester 6 and for undergraduate students a maximum of semester limit. Fifth, students at the Masters (S2) level have a maximum limit of semester 6. Sixth, Students who study at universities that have

permits that have official operating permits from the Government (Kemenristekdikti), Kemenag, Ministry of Health, or other authorized institutions.

In accordance with the description of the Paser Regency Scholarship Selection System mentioned above, we can conclude that the Paser Regency Community is more open to access the website and has the opportunity to get support in achieving their goals and improving Human Resources in Paser Regency. The People's Welfare Section under the Paser Regency Secretariat has an Education assistance fund for students while the author researches basic education. Therefore, the discussion on the Implementation of the Paser District Education Assistance Fund Program is limited. The impact of this assistance on the equitable distribution of Basic Education in Paser Regency.

Paser Regency Education and Culture Office.

The assistance that has been distributed to schools in Paser Regency is very supportive to launch school activities. From a theoretical point of view, the concept of assistance from other fields has similarities with educational assistance. Educational institutions are considered as producers of educational services that create expertise, skills, knowledge, character and values possessed, a wide scope. Improving the quality of Human beings as a source of Development and being a value for Development requires Education. Every human being who has undergone education is expected to have three aspects that exist in him: first the personal aspect as an individual, the social aspect and the national aspect. Humans as individual beings have physical and nonphysical potential, with this potential potential humans are able to work and virtuous workers. Aisha's opinion (2018,715 – 731). so important is Education to produce smart and reliable Human Resources.

On April 4, 2024, the Amil Zakat Agency held a Paser Zakat Event with the Paser Regent and all Paser and Muzakki government officials. At the event, the Amil Zakat Agency and the Regent of Paser provided assistance in all aspects, such as Elementary School Education Support Assistance for 2 people and Domestic Higher Education Assistance with a total assistance of Rp. 10,812,000.- . In total, the Amil Zakat Agency has raised funds in 2023 with a target of 2 billion, the realization that has been collected in 2023 is Rp. 1,920,139,524 - recorded on December 22, 2023.

CONCLUSION

Based on the research results, the Education Assistance Fund Program organized by the Regional Apparatus Organization in Paser Regency, it can be concluded that each Regional Apparatus Organization in Paser Regency already has a legal umbrella to implement the Education Fund Assistance Program, starting from the 1945 Constitution to Government Regulations or Ministerial Regulations and Regent Regulations or Mayor Regulations. In accordance with the author's observations, the legal umbrella has been implemented properly in

accordance with the mandate of regional leaders. The process of determining the education aid budget in Paser Regency shows that the Education Office budgets education funding through the Ministry of Education, Culture, Research and Technology of the Republic of Indonesia, while the Paser Regency Education and Culture Office only supervises and monitors applications that complete all requirements. Meanwhile, the Paser District Social Office implements the Education Assistance Fund through the Family Hope Program, with the data listed in the SIKS-NG application to update poor data throughout Indonesia, and after the data is verified by the authorities, the aid is distributed four times a year by the Ministry of Social Affairs of the Republic of Indonesia. The author also examined the National Amil Zakat Agency of Paser Regency, which has implemented this program under the existing legal umbrella. The impact of education aid funds on education equity in Paser District is positive because each beneficiary can be observed and evaluated in accordance with applicable Standard Operating Procedures. In addition, education assistance funds also have a positive impact on the quality of basic education in Paser Regency, where children who are very rarely found out of school, showing that education funding assistance greatly supports the smooth implementation of education and has a positive impact on beneficiaries.

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