

REGULATION OF THE REGENCY OF MIMIKA  
NUMBER 3 OF 2024

ON

TECHNICAL INSTRUCTIONS FOR USE AND FINANCIAL ACCOUNTABILITY OF  
REGIONAL EDUCATION OPERATIONAL ASSISTANCE FUNDS TO EDUCA-  
TIONAL UNITS OF EARLY CHILDHOOD EDUCATION/KINDERGARTENS, EL-  
EMENTARY SCHOOLS, SECONDARY SCHOOLS, HIGH SCHOOLS, VOCATION-  
AL SCHOOLS, AND EQUIVALENT LEVELS IN REGIONAL EDUCATION OFFICE  
OF THE REGENCY OF MIMIKA

BY THE BLESSINGS OF ALMIGHTY GOD

REGENT OF MIMIKA,

- Considering:
- a. that in order to improve access and quality of education in accordance with the Mimika Regent's vision and mission "MIMIKA CERDAS" as one of the development priorities, it is necessary to encourage educational units to provide education through the allocation of Regional Education Operational Assistance funds to Educational Units of (Early Childhood Education/Kindergartens, Elementary Schools, Secondary Schools, High Schools, Vocational Schools - PAUD/TK, SD, SMP, SMA/SMK) and Equivalent Levels;
  - b. that for legal certainty and accountability for regional financial management in educational units, it is necessary to establish technical implementation instructions;
  - c. that based on the considerations as referred to in letters a and b, it is necessary to stipulate a Regent's Regulation on Technical Instructions for the Use and Financial Accountability of Regional Education Operational Assistance Funds in Early Childhood Education Units/Kindergarten, Elementary Schools, Secondary Schools, High Schools, Vocational High Schools and Equivalent Levels in Regional Office of Education in the Regency of Mimika.

- In view of :
1. Law Number 12 of 1969 on the Establishment of the Autonomous Region of West Irian Province and Autonomous Regencies in West Irian Province (State Gazette of the Republic of Indonesia of 1969 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 2907);
  2. Law Number 45 of 1999 on Establishment of Central Irian Jaya Province, West Irian Jaya Province, Paniai Regency, Mimika Regency, Puncak Jaya Regency, and Sorong City (State Gazette of the Republic of Indonesia of 1999 Number

- 173, Supplement to State Gazette of the Republic of Indonesia Number 3894);
3. Law Number 21 of 2001 on Special Autonomy for the Province of Papua (State Gazette of the Republic of Indonesia of 2001 Number 135, Supplement to the State Gazette of the Republic of Indonesia Number 4151); as amended several times last by Law Number 2 of 2021 on Second Amendment to Law Number 21 of 2001 on Special Autonomy for the Province of Papua (State Gazette of the Republic of Indonesia of 2021 Number 155, Supplement to the State Gazette of the Republic of Indonesia Number 6697);
  4. Law Number 17 of 2003 on State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286); as amended by Law Number 7 of 2021 on Harmonization of Tax Regulations (State Gazette of the Republic of Indonesia of 2021 Number 246, Supplement to the State Gazette of the Republic of Indonesia Number 6736);
  5. Law Number 20 of 2003 on National Education System (State Gazette of the Republic of Indonesia of 2003 Number 78, Supplement to the State Gazette of the Republic of Indonesia Number 4301);
  6. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355); as amended by Law Number 7 of 2021 on Harmonization of Tax Regulations (State Gazette of the Republic of Indonesia of 2021 Number 246, Supplement to the State Gazette of the Republic of Indonesia Number 6736);
  7. Law Number 23 of 2014 on Local Governments (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 6 of 2023 on Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
  8. Law Number 15 of 2022 on Establishment of Central Papua Province (State Gazette of the Republic of Indonesia of 2022 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 6804);
  9. Government Regulation Number 48 of 2008 on Education Funding (State Gazette of the Republic of Indonesia of 2008 Number 91, Supplement to the State Gazette of the Republic of Indonesia Number 4864), as amended by Government Regulation Number 18 of 2022 on Amendment to Government Regulation Number 48 of 2008 on Funding Education (State Gazette of the Republic of Indonesia for 2022 Number 121, Supplement to the State Gazette of the Republic of Indonesia Number 6793)

10. Government Regulation Number 12 of 2019 on Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to State Gazette of the Republic of Indonesia Number 6322);
11. Government Regulation Number 57 of 2021 on National Education Standards (State Gazette of the Republic of Indonesia of 2021 Number 87, Supplement to State Gazette of the Republic of Indonesia Number 6676), as amended by Government Regulation Number 4 of 2022 on Amendments to Government Regulation Number 57 of 2021 on National Education Standards (2022 State Gazette of the Republic of Indonesia Number 14, Supplement to the State Gazette of the Republic of Indonesia Number 6762);
12. Regulation of the Minister of Home Affairs Number 77 of 2020 on Technical Guidelines for Regional Financial Management (State Bulletin of the Republic of Indonesia of 2020 Number 1781);
13. Regulation of the Minister of Education, Culture, Research and Technology Number 63 of 2022 on Technical Instructions for Management of Educational Unit Operational Assistance Funds;
14. Regulation of the Regency of Mimika Number 5 of 2022 on Regional Financial Management (Regional Gazette of the Regency of Mimika of 2022 Number 5, Regno.: 5/2022 of Regional Regulation of the Regency of Mimika of the Province of Papua );

HAS DECIDED:

To issue:

TECHNICAL INSTRUCTIONS FOR USE AND FINANCIAL ACCOUNTABILITY OF REGIONAL EDUCATION OPERATIONAL ASSISTANCE FUNDS TO EDUCATIONAL UNITS OF EARLY CHILDHOOD EDUCATION/KINDERGARTENS, ELEMENTARY SCHOOLS, SECONDARY SCHOOLS, HIGH SCHOOLS, VOCATIONAL SCHOOLS, AND EQUIVALENT LEVELS IN REGIONAL EDUCATION OFFICE OF THE REGENCY OF MIMIKA.

## CHAPTER I GENERAL PROVISIONS

### Article 1

In this Regent Regulation:

1. Region means the Regency of Mimika.
2. Local Government means the Regent as the administering element of Local Government which leads the implementation of government affairs which are the authority of the autonomous region.
3. Regent means the Regent of Mimika.
4. Regional Office means the Mimika Regency Education Office.
5. Basic education means a level of education in the formal education pathway that underlies the level of secondary education, which is held in an educational unit in the form of a PAUD Kindergarten, Elementary School being a continuation of education in an educational unit in the form of a Secondary School.

6. Secondary Education means the level of education in the formal education pathway which underlies the level of secondary education, which is held in educational units in the form of SMA/MA and SMK, both state and private schools;
7. Regional Financial Management Official (*Pejabat Pengelola Keuangan Daerah*), hereinafter abbreviated to PPKD, means the Head of the Regional Financial Management Work Unit who has the task of carrying out regional financial management who has the task of carrying out APBD (Local Budget) management and acting as regional general treasurer.
8. Budget User means an official holding the authority to use the budget to carry out the main tasks and functions of the Regional Apparatus they lead.
9. Asset User means an official holding authority to use regional Assets.
10. Budget User Authority means an official who is empowered to carry out some of the authority of budget users in carrying out some of the duties and functions of Regional Apparatus.
11. Regional Apparatus Financial Administration Official (*Pejabat Penatausahaan Keuangan Perangkat Daerah*), hereinafter abbreviated as PPK-Regional Apparatus, means an official who carries out financial administration functions in Regional Apparatus.
12. Technical Implementation Official for Activities (*Pejabat Pelaksana Teknis Kegiatan*), hereinafter abbreviated as PPTK, means an official in a Regional Apparatus work unit who carries out one or several activities of a program in accordance with their field of duties.
13. Expenditure Treasurer means a functional official appointed to receive, store, pay, administer and account for money for regional expenditure purposes in the context of implementing the APBD in Regional Apparatus.
14. Regional Apparatus Work Plan and Budget (*Rencana Kerja dan Anggaran Perangkat Daerah*), hereinafter abbreviated as RKA-PD, means a planning and budgeting document containing income plans, expenditure plans for programs and activities of Regional Apparatus as well as financing plans as a basis for preparing the APBD.
15. Regional Apparatus Budget Implementation Document, hereinafter abbreviated as DPA-Regional Apparatus, means a document containing income, expenditure and financing which is used as a basis for budget implementation by budget users.
16. Regional Budget Deficit means the insufficient difference between regional income and regional expenditure.
17. Regional School Operational Costs, hereinafter referred to as BOPDA, means the allocation of funds provided by the Local Government of the Regency of Mimika for School Operational Costs in the Regency of Mimika.
18. Grant means the provision of money/goods or services from Local Governments to the central government or other Local Governments, State-Owned Enterprises/Regional-Owned Enterprises, Agencies, Institutions and social organizations that are Indonesian legal entities,

whose purpose has been specifically determined, in nature not mandatory and not binding, and not continuously aimed at supporting the implementation of Local Government affairs.

19. Regional Grant Agreement Text (*Naskah Perjanjian Hibah Daerah*), hereinafter abbreviated as NPHD, means a grant agreement text sourced from the Regional Revenue and Expenditure Budget between the Local Government and the grant recipient.
20. Calculation of Number of Students means the fee given based on the number of students multiplied by the amount of funds given to each student.
21. Stimulant fund means an operational fund provided per school whose value is determined based on the percentage of the number of students.
22. Special Fund means a fund provided by state and private SD/MI, SMP/MTs, private and state high schools whose areas are categorized as near, far and very far.

## CHAPTER II EDUCATIONAL OPERATIONAL ASSISTANCE

### Article 2

- (1) Educational Operational Assistance Funds are allocated for the provision of education to:
  - a. Kindergarten/PAUD level;
  - b. Elementary School (SD);
  - c. Secondary School (SMP) level;
  - d. High School (SMA) level;
  - e. Vocational School (SMK) level; and
  - f. Equivalency level (Packages A, B and C).
- (2) Education Operational Assistance Funds as referred to in section (1) are allocated and implemented in accordance with these technical instructions.
- (3) The Technical Instructions as referred to in section (2) are guidelines for Primary and Secondary Education Units and Education Operational Assistance Fund Management officials at Primary and Secondary Education Units in the use and accountability of BOPDA finances.

### Article 3

Technical Instructions for the Use and Financial Accountability of Educational Operational Assistance Funds as referred to in Article 2 are included in the Annex which is an integral part of this Regent Regulation.

### Article 4

The amount of Educational Operational Assistance Funds is determined by a Decision of the Regent.

### Article 5

This Regent Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgated to this Regent Regulation by its placement in the Regional Gazette of the Regency of Mimika.

Issued in Timika  
on 13 February 2024

REGENT OF MIMIKA,

signed

ELTINUS OMALENG

Promulgated in Timika  
on 13 February 2024

Acting REGIONAL SECRETARY  
OF THE REGENCY OF MIMIKA,

signed

IDA WAHYUNI

REGIONAL GAZETTE OF THE REGENCY OF MIMIKA OF 2024 NUMBER 3.

Jakarta, 26 July 2024

Has been translated as an Official Translation  
on behalf of Minister of Law and Human Rights  
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



ASEP N. MULYANA

ANNEX I TO  
REGULATION OF THE REGENCY OF MIMIKA  
NUMBER 3 OF 2024

ON

TECHNICAL INSTRUCTIONS FOR USE AND FINANCIAL ACCOUNTABILITY OF REGIONAL EDUCATION OPERATIONAL ASSISTANCE FUNDS TO EDUCATIONAL UNITS OF EARLY CHILDHOOD EDUCATION/KINDERGARTENS, ELEMENTARY SCHOOLS, SECONDARY SCHOOLS, HIGH SCHOOLS, VOCATIONAL SCHOOLS, AND EQUIVALENT LEVELS IN REGIONAL EDUCATION OFFICE OF THE REGENCY OF MIMIKA.

A. BACKGROUND

In the context of increasing the availability and affordability of educational services and in an effort to answer various educational problems in the Regency of Mimika, in terms of not yet optimal achievement of Gross Participation Rates at Basic Education level, high school dropout rates, low rates of continuing education and not yet optimal achievement of educational quality in Mimika Regency. The Local Government implements a strategic policy of a free education program for the people of the Regency of Mimika, that education funding is a joint responsibility of the government, Local Government and community.

To implement the Regent's vision and mission, the Mimika Regency Government provides operational costs to educational units directly to educational units at Primary Education, Secondary Education and Equivalency Levels in the form of providing Regional Education Operational Assistance Funds (BOPDA) to support the implementation of learning activities in accordance with legislation.

Basically, educational units have received Educational Unit Operational Costs (BOSP), which is a Central Government program with the designation stated in Permendikbudristek Number 63 of 2022 on Technical Instructions for Managing BOP PAUD, BOSP and Equivalent Levels BOP Funds. Financing that has not been allocated through BOSP will be allocated through BOPDA. so that the BOPDA disbursed by the Mimika Regency Local Government is specifically intended to finance operating costs that are not financed through BOS Funds.

To increase the accountability of education providers in operational implementation and accountability for APBD funds allocated for educational operational costs in the Regency of Mimika, it is necessary to establish technical instructions for the Use and Financial Accountability of Regional Education Operational Assistance in Primary and Secondary Education and Equity Units in the Regency of Mimika.

In the context of providing educational services in the Regency of Mimika, the sources of school income for school operational costs are as follows:

- a. Education Operational Assistance sourced from Mimika Regency APBD (Local Budget) funds known as BOPDA;
- b. Education Unit Operational Assistance (BOSP) from APBN (State Budget) funding sources; and
- c. Other legitimate sources in accordance with statutory provisions.

B. GOALS AND OBJECTIVES.

The provision of Educational Operational Assistance funds in the Regency of Mimika is sourced from the APBD which aims to:

1. Providing operational funds for the provision of education at PAUD/TK, SD, SMP,

and SMA/SMK levels in the Regency of Mimika in order to realize quality education service programs;

2. Improving the quality of the learning and training process which is expected to improve the quality of learning/training outcomes so that it can produce graduates who are qualified, intelligent, skilled, competitive, and have the competitiveness to be able to continue their education;
3. Reducing school dropout rates;
4. Increasing the Gross Participation Rate (APK);
5. Increase the pure participation rate (APM);
6. Increase Continuing Numbers;
7. Provide equal opportunities for poor students to obtain affordable and quality educational services.

The target recipients of BOPDA funds are for all educational units at the PAUD/TK, SD, SMP, SMA/SMK and Equivalency levels, both those organized by the Local Government and those organized by the Government and/or the community throughout the Mimika Regency area.

### C. APPROPRIATION OF USE OF BOPDA FUNDS.

BOPDA funds are used to finance school operational activities with the following indicators:

1. BOPDA funds are only permitted to be used for the following activities:
  - a) 50% (fifty percent) is used for self-development of students in the fields of sports, arts, religious fields, organizational fields and national defense education, health and social fields;
  - b) 20% (twenty percent) is used to finance the honorarium for teaching, educational and non-educational staff; and
  - c) 30% (thirty percent) is used for:
    - 1) procurement of textbooks/library support books;
    - 2) improving the quality of teachers, education staff and school principals;
    - 3) Curriculum development and teaching and learning activities;
    - 4) holding general tests, daily tests, mid-semester tests, final semester tests, national assessments, character surveys, school assessments, computer-based assessments and/or other assessments;
    - 5) purchase of consumables/routine school supplies;
    - 6) transportation, consumption, website development, learning media and *dapodik* data collection;
    - 7) light maintenance of school facilities and infrastructure;
    - 8) power and service costs;
    - 9) special student assistance;
    - 10) procurement of capital expenditure;
    - 11) registration fees, transportation, consumption, accommodation, contributions to activities/contests organized by the Department/Provincial/Central/K3TK, K3SD, MKKS or other parties if the activity is not funded by the organizer;
    - 12) organizing activities to increase vocational/high school skills competency;
    - 13) organizing activities to support the absorption of vocational/high school graduates;
    - 14) acceptance of new students;
    - 15) financing of Independent Learning Curriculum Implementation Activities; and



- 16) implementation of School Accreditation;
- 17) In suburban and inland schools it is also used to pay wages for cooking additional food for school children (non-teaching community members);

D. PROHIBITION OF USE OF BOPDA FUNDS.

BOPDA funds are prohibited from being used for:

1. Paying bonuses and/or regular transportation for teachers;
2. Saving/loaning to other parties for specific purposes including school principals, teachers and administrative staff;
3. Paying dues for activities organized by the District/Regency/City/Provincial/Central UPTD, or other parties;
4. Purchasing similar goods in large quantities/according to the predetermined financial percentage;
5. Being invested or invested in shares;
6. Constructing new buildings/rooms;
7. Being used for heavy rehabilitation;
8. Purchasing materials/equipment outside of the learning process planning;
9. Fully/reasonably finance activities that have been financed from central government or Local Government funding sources;
10. Financing school capital expenditures (investments), such as books, laptops, PC computers, machines, school buildings and other equipment that require large amounts of funds, which can disrupt the provision of school operational funds;
11. Being disallowed to be used to finance the same activities that have been financed by the Local Government.

E. MANAGEMENT AND ALLOCATION OF REGIONAL EDUCATIONAL OPERATIONAL ASSISTANCE PROGRAMS.

The BOPDA program is managed by the Education Office with a direct assistance mechanism distributed by the Education Office to Education Unit accounts in amounts according to the allocation determined in the Regent's Decree.

Determination of the allocation of BOPDA funds is calculated based on the number of students, and other technical studies based on the DAPODIK Cut Off Data of August 31 of the previous year, in accordance with the BOSP fund distribution mechanism. Percentage of the number of students and the appropriateness of the education cost index and all Papuan students (Special Regions) near, far and very far and Stimulant Funds for PAUD/TK Education Units, Stimulant Funds for Kindergarten/PAUD Education Units and Equivalent Levels.

Distribution of BOPDA Funds is carried out 2 (two) times and is given for one year, with a percentage of 50% (fifty percent) phase I and 50% (fifty percent) phase II starting from January to December of the current year with a transfer mechanism to an Account Education units.

The amount of BOPDA Fund receipts is based on the percentage of the number of students in both public and private schools, Stimulant Funds and Special Funds provided by state and private SD/MI and SMP/MTs education units and high schools whose areas are located in the designated Near, Far and Very Far categories. in the Regent's Decree.

F. RECIPIENTS OF FUNDS AND OBLIGATIONS OF BOPDA FUND RECIPIENTS.

1. Recipients of BOPDA funds from the Regency of Mimika Government are:
  - a) Public and Private PAUD, Public and Private SD/MI, Public and Private Middle/MTS, Public and Private and Equal High School and Vocational Schools;
  - b) Private schools/Madrasahs registered with the Education Service are marked by NSS and/NPSN; and
  - c) Education units that have educational operational permits and recommendations for the establishment of schools, which are still active.
2. For private schools/madrasahs that receive and use BOPDA funds in school operations, the educational unit is willing to be audited or inspected for all financial use used by the educational unit.
3. State Education Units that receive BOPDA funds are not permitted to collect mandatory fees and/or in any form from parents/students unless:
  - a) a budget deficit situation that causes the need to postpone/reduce/eliminate BOPDA fund allocations resulting in disrupted education implementation, after first consulting and obtaining approval from the Local Government and/or Department; and
  - b) any changes in government and Local Government policies that allow/permit the collection of mandatory contributions and the like.
4. Education units receiving BOPDA funds are not permitted to collect funds in any form from parents of pupils/students who come from disadvantaged (poor) families or pupils/students who receive a Smart Indonesia Card (KIP).

#### G. GRANT TERMS.

BOPDA grants are given to private schools under the Ministry of Religion, as well as foundations which are categorized as grants to social organizations with Indonesian legal entities that have certain activities in the fields of education and human resources.

- a. The requirements for obtaining grant assistance for private schools or foundations are:
  1. The social organization must have clear management, permanent residence, names of management personnel and have legal status from authorized officials;
  2. being registered with the ministry in charge of legal affairs and human rights and/or the National Unity and Political Agency of the Regency of Mimika, unless otherwise determined by statutory regulations;
  3. being domiciled in the Regency of Mimika; and
  4. having a National School Principal Number (NPSN).
- b. Budgeting and Administration
  1. Implementation of budgeting for grants in the form of money based on the DPA-SKPD of the Education Service and the Decision of the Mimika Regent regarding the Allocation of the amount of BOPDA assistance.
  2. Grants in the form of money are recorded as the realization of the type of BOPDA grant expenditure at the Education Service in the current budget year.
  3. Every grant award is stated in the NPHD which is signed by the Regent and the Grant Recipient, including BOPDA funding grants.
  - 4) NPHD for BOPDA as referred to in number 3, at least contains provisions regarding:
    - a) Grant giver and recipient;
    - b) Purpose of grant;
    - c) Amount/details of the use of the grant budget to be received;

- d) Rights and obligations;
  - e) Procedures for distribution/delivery of grants; And
  - f) Grant reporting procedures.
- 5) The Regent can appoint officials who are authorized to sign the NPHD stipulated in the Mimika Regent's decision.
- 6) Distribution/handover of grants from Local Governments to grant recipients is carried out after signing the NPHD for BOPDA.

#### H. FINANCIAL MANAGEMENT.

Financial management is a series of activities to manage school finances starting from planning, bookkeeping, spending, and school financial accountability.

##### 1. Planning.

The first activity in financial management starts with planning and budgeting. School planning is contained in the School Budget Work Plan (RKAS) which is planning in the Education Unit.

##### 2. Administration.

Administration is the regulation of the functions and flow of implementation of school financial activities related to the receipt and expenditure of funds to the preparation of reports. Administration is carried out by the school treasurer appointed by the school principal with the approval of the Head of the Mimika Regency Education Service and legitimized by a Regent's Decree.

The School Treasurer carries out the duties and functions of administering finances to:

- a. receive, store, disburse Educational Operational Assistance funds, and record receipts and expenditures in the General Cash Book for Educational Operational Assistance, cash subsidiary book, tax subsidiary book, and bank subsidiary book;
- b. disbursing Operational Assistance Funds for PAUD/TK, SD, SMP, SMA, SMK and Equivalency Education is carried out after obtaining approval from the Principal, and is accompanied by a letter of proof of expenditure, as well as recording all expenditures, if necessary the treasurer can use a subsidiary cash book, a subsidiary tax book, and bank subsidiary books;
- c. create and prepare complete physical evidence of the expenditure of funds for the preparation of an accountability report (LPJ) which will be submitted to the Mimika Regency Education Office;
- d. make and sign cash closing minutes at the end of each month, to be checked and signed by the principal;
- e. make a financial report at the beginning of each month of the current year and submit the report periodically to the Education Office, accompanied by a cover letter from the school principal;
- f. types of documents in school bookkeeping administration consisting of general cash books, cash assistant books, tax subsidiary books, and bank subsidiary books, as well as the realization of the use of funds for each type of budget, as in the attached format; and
- g. fill in the Asset List.

In order to implement school activities, the Principal must appoint personnel from the deputy principal/teacher and head of school administration/administrative staff as technical implementers of activities for each program/activity that has been determined in the RKA-S, in accordance with the main tasks and functions. position in the school organizational structure, and is determined by the principal's decision which is copied to

the Mimika Regency Education Office.

Technical implementers of school activities have duties and responsibilities; planning, implementing and making reports on activities for which they are responsible, and submitting these reports to the Principal;

3. Report Submission Mechanism.

The BOPDA Accountability Report is submitted after the Education Unit has disbursed Phase I BOPDA funds, the SPJ BOPDA is submitted to the Head of the Education Service to be made into a bundle and bound, with the SPJ BOPDA systematics as follows.

- a. SPJ BOPDA Cover;
- b. Cover Letter from the Principal;
- c. Realization of use of funds;
- d. General Cash Book;
- e. Cash Assistant Book;
- f. Bank Auxiliary Book;
- g. Tax Assistant Book; and
- h. Supporting documents.

The administrative completeness of BOPDA's financial accountability report consists of:

- a. Payment of honorarium:
  - 1) Master receipt;
  - 2) Payment List;
  - 3) Decree on the Appointment of Honorary Personnel; and
  - 4) SSP Tax that has been paid (if taxed)
- b. Shopping for goods:
  - 1) Receipt
  - 2) Shopping note/invoice
  - 3) Order Letter;
  - 4) Documentation;
  - 5) SSP Tax that has been paid (if taxed).
- c. Meeting/activity consumption:
  - 1) Order letter;
  - 2) Note/Invoice;
  - 3) Receipt;
  - 4) Attendance list and documentation;
  - 5) Meeting minutes;
  - 6) Invitation letter (meeting/activity)
  - 7) SSP taxes that have been paid (state tax and local tax)
- d. Official travel expenses:
  - 1) Task Order Letter (SPT);
  - 2) Official Travel Order (SPPD);
  - 3) Official Travel Report;
  - 4) Collective payment list (if more than 1 person).

Complete proof of payment and tax provisions:

- a. Payment receipt of Rp. 0,- to Rp. 5,000,000,- without stamp;
- b. Payment Receipt above Rp. 5,000,000,- affixed with a stamp duty of Rp. 10,000,-;
- c. Purchase goods amounting to Rp. 10,000,000 to Rp. 50,000,000, - apart from receipts, payment minutes and goods handover minutes must also be included;
- d. Payment of above Rp. 50,000,000,- accompanied by a Work Agreement Letter,

- minutes of payment and minutes of handover of goods;
- e. Payment of above Rp. 10,000,000,- must be paid by bank transfer;
  - f. Payment for purchases of goods above Rp. 2,000,000,- is subject to value added tax (VAT) of 11% and PPh of 1.5%.
  - g. Payment for consumption services expenditure is subject to PHR 11% and PPh 23 of 2% (regardless of the amount);
  - h. Honorarium payments for Class III civil servants are subject to 5% PPh, and Class IV are subject to 15% PPh.
  - i. Payment of activity honorarium is subject to PPh of 15% for Goal IV, 5% for Goal III and PTT/GTT; and
  - j. Honorarium payments for teachers/educational personnel must be transferred via the recipient's account.

4. Others.

If at the end of the school/madrasah education unit's financial budget year or as of December 31 of the current year there are still unrealized BOPDA funds either in the escrow account or in the treasurer's treasury, then these funds must be returned to the Mimika Regency Regional General Treasury in accordance with statutory provisions. valid invitation.

I. MANAGEMENT AND SUPERVISORY TEAM.

The Regency Level Education Operational Assistance Management Team is determined by the Mimika Regent's Decree.

The District Level Management Team consists of:

- a. Director;
- b. Responsible Person;
- c. Chairman;
- d. Secretary; and
- e. Member.

The Management Team has the following duties and responsibilities:

1. Develop Technical Instructions for Education Operational Assistance in the context of quality education services;
2. Provide technical guidance regarding administration, administration, reporting and financial accountability to the school management team;
3. Provide guidance to the School Management Team;
4. Socialize education operational assistance activities in the context of free education services; and
5. Willing to be audited by authorized parties.

The Educational Operational Assistance Management Team at the school level is determined by the Principal's Decree with the following composition:

1. The Principal is the person in charge;
2. Chairman of the Deputy Principal/Teacher/Administrative staff (civil servant status);
3. Treasurer for Education Operational Assistance (with PNS/PPPK status).

J. CLOSING.

The preparation of Technical Instructions for the Use and Accountability of Educational Operational Assistance Funds for Educational Units in Mimika Regency is expected to help all educational units to:

1. be able to manage school or madrasah finances which have been carried out economi-

cally, efficiently, effectively and responsibly in accordance with applicable regulations.

2. Prepare and submit reports in a timely manner.
3. Maintaining adequate, competent and relevant records, documentation and evidence needs to be continuously carried out by school management.
4. So that schools can carry out planning and financing in managing school finances, both from government/local government assistance (such as BOS, BOPDA, BSM/PIP, Social Assistance, etc.) and not overlapping with each other (same planning and financing).

Apart from the above, it is also hoped that all parties who play a role in the implementation of this program, either directly or indirectly, can understand the contents of the Technical Instructions for Educational Operational Assistance so that there are no procedural, realization and accountability errors in accordance with applicable regulations after implementation.

By disbursing government assistance in terms of funding educational operations in schools and financial management in accordance with applicable regulations, hopefully human resources in the Regency of Mimika will increase, be of high quality, be healthy, intelligent and have noble character and have quality education in accordance with the Vision of the Mimika Regency Education Office, namely: "Providing Quality Education Services to Create Smart, Skilled and Noble People in Mimika"

REGENT OF MIMIKA,

signed

ELTINUS OMALENG

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ON

TECHNICAL INSTRUCTIONS FOR USE AND FINANCIAL ACCOUNTABILITY OF REGIONAL EDUCATION OPERATIONAL ASSISTANCE FUNDS TO EDUCATIONAL UNITS OF EARLY CHILDHOOD EDUCATION/KINDERGARTENS, ELEMENTARY SCHOOLS, SECONDARY SCHOOLS, HIGH SCHOOLS, VOCATIONAL SCHOOLS, AND EQUIVALENT LEVELS IN REGIONAL EDUCATION OFFICE OF THE REGENCY OF MIMIKAA

EXAMPLES OF BOOKKEEPING AND MANAGEMENT ADMINISTRATION  
FINANCE OF REGIONAL EDUCATIONAL OPERATIONAL ASSISTANCE FUNDS

1. Example of the Realization Report Format for the Use of BOPDA Funds

**Realization of Use of BOP Funds**

Period January to June 2024

School Name : .....

District : .....

No	Description	Budget Ceiling	Realization up to Last Month	Realization this month	Total realization up to this month	The remaining budget
1	2	3	4	5	6	7
1.	Personnel Costs					
2.	School Financial Management Financing					
3.	Procurement of new student uniforms					
4.	National Exam Try Out Activities					
5.	Etc.....					
	<b>Total</b>					

Head of SD/SMP.....  
Name .....  
NIP .....

Timika, .....2024  
Treasurer BOP  
Name .....  
NIP .....

2. Example of General Cash Book Format.

General Cash Book (BKU)

Province: Central Papua

Regency/City : Mimika

School name :

Month :

Budget Year : 2024

DATE	BOOKKEEPING PROOF NO.	DESCRIPTION	ACCEPTANCE (D)	EXPENDITURES (K)
(1)	(2)	(3)	(4)	(5)
01/01/2024		Beginning Balance of Last Year/Month	Rp. 254,980.37	
01/31/2024		Bank interest	Rp. 4,231.05	
01/31/2024		Bank Interest Tax		Rp. 1,900.78
03/15/2024		Received BOPDA Phase I Funds 2024	Rp. 18,750,000.00	
03/25/2024		Paid teacher salaries for January-March 2024		Rp. 4,500,000.00
03/25/2024		Paid Honorarium to Principal and Treas- urer BOPDA January- March 2024 Period		Rp. 2,500,000.00
03/25/2023		PPH 21 is levied on top Honorarium for the Principal and BOP Treasurer for the Pe- riod January - March 2023	Rp. 45,000.00	
		Number of this month	Rp. 19,054,211.42	Rp. 7,001,900.78
		Last Month Amount	Rp -	Rp -
		<b>Total</b>	Rp. 19,054,211.42	Rp. 7,001,900.78
		Balance		Rp. 2,052,310.64

Today's General Cash Book balance consists of:

-Cash Cash Balance Rp 11,795,000.00

-Bank Balance Rp 257,310.64



<b>Total</b>	<b>Rp 12,052,310.64</b>
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Acknowledging,  
Head of SD/SMP

.....  
NIP. ....

....., ..... 2024

Treasurer BOPDA

.....  
NIP. ....

### 3. Example of Cash Book Format

#### Cash Assistant Book

Province : Central Papua  
 Regency/City : Mimika  
 School name :  
 Month :  
 Budget Year : 2024

DATE	BOOKKEEPING PROOF NO.	DESCRIPTION	ACCEPTANCE (D)	EXPENDITURES (K)	BALANCE
(1)	(2)	(3)	(4)	(5)	(6)
01/01/2023 4		Beginning Balance of Last Year/Month	Rp -	Rp	Rp
03/15/2024		Withdrawn cash from BOP funds for semester I 2024	Rp 18,750,000.00		Rp 18,750,000.00
03/25/2024	001/UK/BOP/2024	Paid teacher salaries for January-June 2024		Rp 4,500,000.00	Rp 14,250,000.00
03/25/2024	002/UK/BOP/2024	Paid Honorarium Principal and Treasurer BOP January Period-June 2024		Rp 2,500,000.00	Rp 11,750,000.00
03/25/2024		PPH 21 is levied on top Head's Honorarium School and BOP Treasurer January-June period 2024	Rp 45,000.00		Rp 11,795,000.00
					Rp 11,795,000.00
					Rp 11,795,000.00
		<b>Total</b>	<b>Rp 18,795,000</b>	<b>Rp 7,000,000</b>	<b>Rp 11,795,000</b>

			<b>.00</b>	<b>.00</b>	<b>.00</b>
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Acknowledging,  
Head of SD/SMP

....., ..... 2024

Treasurer BOPDA

.....  
NIP. ....

.....  
NIP. ....

4. Example of Receipt

**RECEIPT**

CASH
BOOK/EVIDENCE NO.
Sheets: I.II,III.IV

HAVE RECEIVED FROM : Head of SDN/SMP  
AMOUNT : == One Million Two Hundred Fifty Thousand Rupiah ====

FOR : The Honorarium for Budget Users and School Treasurers at SDN 4 Mimika for January-March 2024, on behalf of Bertha and friends

Timika, 2024

Recipient,

In Rp : 1.275.000,-

Agree to get paid  
Head of SD/MTs.....

**PAID:**

HELP BOOK  
DATE.....  
NO.....  
BOP TREASURER

\_\_\_\_\_  
NIP.XXXXXXXXX XXXXXX X XXX NIP. XXXXXXXXXXX XXXXXX X XXX

NOTES:

WRITING EXAMPLE

Received from: Head of SMPN 2 Mimika (Writing Example)

5. Example of Cash Audit Minutes

**LETTER HEAD OF SCHOOL**  
POLICE INVESTIGATION REPORT  
CASH

Today is the date.....month.....Year

The undersigned below :

Name : (Name of Principal personnel)

Position : Principal

Conduct cash checks on :

Name : (Name of BOP Treasurer)

Position : BOP Treasurer

Based on the cash examination and evidence in this management, we obtained the following results:

The amount of money counted before the treasurer/cash holder is:

- a. Banknotes / Coins : Rp.
- b. SPM / and other means of payment : Rp.
- c. Bank Balance : Rp.
- d. Stamp duty : Rp.
- e. Other permitted securities : Rp.
- Total : Rp.
- Balance according to General Cash Book : Rp.
- Difference between cash book balance and balance book : Rp.

The explanation for the balance difference is: There is no Rp.

....., ..... 2024

Acknowledging,  
Head of SD/SMP

Treasurer BOP

.....  
NIP. ....

.....  
NIP. ....

6. Example of Cash Closing Register

**CASH CLOSING REGISTER**

Cash closing date : .....  
 Name of Cash Cover : .....  
 Past cash closing date : .....  
     Number of Transactions up to month.....20..  
     Total Receipts up to date.....20.. : Rp.  
     Amount of Expenditures up to date.....20.. : Rp.

Book Balance : Rp.  
 Cash Cash Balance : Rp.

Consist of :

1. Fractional banknotes:

Rp. 100,000 Sheets Rp....  
 Rp. 50,000 Sheets Rp....  
 Rp. 20,000 Sheets Rp....  
 Rp. 10,000 Sheets Rp....  
 Rp. 5,000 Sheets Rp....  
 Rp. 2,000 Sheets Rp....  
 Rp. 1,000 Sheets Rp....  
 Rp. 500 Sheets Rp....  
 R100 Sheets Rp....

2. Fractional Coins

Rp. 1,000 Pieces Rp....  
 Rp. 500 Pieces Rp....  
 Rp. 200 Pieces Rp....  
 Rp. 100 Pieces Rp....  
 Rp. 50 Pieces Rp....  
                             Rp. ...

1. Valuable papers and cash section  
 permitted by Ordinance/SP2D  
 money orders, Checks, Stamp Bank balances  
 and so on Rp. ...  
     Total Rp....

Positive/Negative Difference Rp. ...

Acknowledging, .....2024  
 Head of SD/SMP Treasurer BOP

.....  
 NIP. .... NIP. ....

7. Statement of Absolute Responsibility (SPTJM)

STATEMENT OF ABSOLUTE RESPONSIBILITY  
(SPT JM) OF SCHOOL / MADRASAH  
BENEFICIARY OF  
REGIONAL OPERATIONAL ASSISTANCE  
EDUCATION (BOPDA)  
BUDGET YEAR 20.....

The undersigned below :

Name : .....  
Position : .....  
School name : .....  
NPSN : .....  
Address : .....  
District : Mimika

Hereby declare that you agree to receive BOPDA funds for the period of .....2024 sourced from Mimika Regency Regional Revenue and Expenditure Budget (APBD) funds for 20...., in accordance with the calculation of funds for the Budget Year 2024 amounting to IDR. Integrity and capable of: as stated in the Pact document

- a. Implementing the BOPDA program in a participatory, transparent, accountable, democratic, effective, efficient manner, with orderly administration and reporting.
- b. Use the BOPDA funds received to finance personnel and non-personnel in accordance with the Expenditure Budget Plan (RAB) which has been prepared with reference to the Technical Instructions for Educational Operational Assistance (BOPDA) for Budget Year 202.....
- c. Providing exemptions and/or reductions in education fees for poor students in schools in accordance with the Technical Instructions for Educational Operational Assistance (BOPDA) for Budget Year 202.....
- d. Takes absolute administrative, technical and financial responsibility for the management, expenditure and accountability for the use of BOPDA funds for Budget Year 202.....
- e. Pay taxes according to applicable regulations.
- f. Send accountability reports in accordance with applicable regulations in a timely manner.

Thus, this statement of absolute capability and responsibility is made with full awareness and responsibility.

Timika ,..... 2024  
Head

Stamp Duty  
Rp10,000  
stamp&signed

.....

8. Integrity Pact

INTEGRITY PACT  
SCHOOLS RECIPIENT OF REGIONAL EDUCATIONAL OPERATIONAL ASSISTANCE  
FUNDS  
BUDGET YEAR 20...

In the context of managing the BOPDA funds received by the Head of Mimika Regency which are sourced from the 202 Mimika Regency Regional Revenue and Expenditure Budget (APBD) funds... I hereby declare that:

1. Recipients of BOPDA funds are required to implement programs in a participatory, transparent, accountable, democratic, effective, efficient manner, with orderly administration and reporting, and mutual trust in accordance with the principles of School Based Management (MBS).
2. Recipients of BOPDA funds do not and will not promise or provide compensation in the form of money or other forms of monetary value to anyone for any reason.
3. BOPDA Fund Recipients are able to implement programs in accordance with (a) the plan for allocating personnel and non-personnel operational funds in accordance with the BOPDA Technical Guidelines for Budget Year 202.....; (b) the planned number of poor students who will be released and/or given a reduction in their school fees as compensation for receiving BOPDA funds that have been prepared.
4. Recipients of BOPDA funds, in managing funds, are able to carry out their duties cleanly and professionally in the sense that they will mobilize all existing abilities and resources optimally to provide the best results starting from preparing the Expenditure Budget Plan (RAB), implementing programs/activities, financial management , as well as reporting the results of implementing activities.
5. If I, as a BOPDA Fund Recipient, violate the things stated in this INTEGRITY PACT, I am absolutely responsible and willing to be subject to moral sanctions, administrative sanctions, as well as being prosecuted for compensation and criminal penalties in accordance with the applicable statutory provisions.

Thus, this integrity pact was made with awareness and full responsibility.

....., ..... 2024  
Head.....

NIP.



List of Types of Assets Purchased with BOP Paud, Central BOS and Bopda Funds in 2024



Serial number taken in section in the existing object part

**Example**

SOURCE OF FUNDS: BOP PAUD

No	Brand name	procurement date	Brand of Goods	type	item serial no.	Number of items	Unit price	Total price
1	Laptops	May 12, 2024	Asus	Asus Tuf Gaming F15	L9NR CX03Y377388	1		
2	Filing cabinet		Local	wood	-	2		
3	Meeting Chairs		Futura	sponge/cloth	-	1		
AMOUNT								Rp-

CENTER BOP

No	Brand name		Brand of Goods	type	item serial no	Number of items	Unit price	Total price
1								
2								
AMOUNT								Rp-

BOPDA

No	Brand name		Brand of Goods	type	item serial no	Number of items	Unit price	Total price
<b>TOTAL</b>								Rp-

Timika,.....20..  
 Acknowledging,  
 Headmaster .....

\_\_\_\_\_  
 NIP.....

NOTE. IF THERE IS AID FROM THE MINISTRY OR OTHER PARTIES PLEASE REPORT IT TO THE ASSETS SECTION OF THE EDUCATION SERVICE

REGENT OF MIMIKA,  
 signed  
 ELTINUS OMALENG