



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 201/PMK.07/2011

CONCERNING

GENERAL GUIDELINES AND ALLOCATION OF SCHOOL OPERATIONAL AID  
OF THE 2012 FISCAL YEAR

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : that to implement the provisions of Article 28 paragraph (12) of Act Number 22 of 2011 concerning State Revenue and Expenditure Budget of 2012 Fiscal Year, it is necessary to stipulate a Regulation of the Minister of Finance on General Guidelines and Allocation of School Operational Aid of the 2012 Fiscal Year;

In View of : 1. [Act Number 33 of 2004](#) concerning Financial Balance between Central Government and Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);  
2. [Act Number 22 of 2011](#) concerning State Revenue and Expenditure of the 2012 Fiscal Year (State Gazette of the Republic of Indonesia of 2011 Number 113, Supplement to State Gazette of the Republic of Indonesia Number 5254);  
3. Presidential Decree Number 29 of 2011 concerning Government Work Plan of 2012;  
4. [Presidential Decree Number 56/P of 2010](#);  
5. [Regulation of Minister of Finance Number 126/PMK.07/2010](#) concerning Implementation and Accountability of Transfer Budget to Regions;

DECIDES:

To Stipulates: REGULATION OF MINISTER OF FINANCE CONSIDERING GENERAL GUIDELINES AND ALLOCATION OF SCHOOL OPERATIONAL AID OF THE 2012 FISCAL YEAR.

Article 1

(1) School Operational Aid or *Bantuan Operasional Sekolah*, hereinafter referred to as BOS, is fund that is used particularly for non-personal costs for basic education unit as the executor of the learning



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compulsory program, and is possible to fund other activities in accordance with the technical guidance of the Minister of Education and Culture.

- (2) BOS is allocated to provincial governments to relieve the people burden on education fund for the benefit of quality 9-year learning compulsory program.
- (3) BOS Receiving Schools shall refer to Elementary School/Extraordinary Elementary School (SD/SDLB) and Junior High School/Extraordinary Junior High School/Open Junior High School (SMP/SMPLB/SMPT), including One Roof SD-SMP (SATAP) and Independent Learning Activity Place (TKBM) held by the people, both public and private across Indonesia.
- (4) Allocation of BOS for the 2012 Fiscal Year for SD and SMP per student per year calculated from January 1, 2012 shall be as follows:
  - a. Rp580,000.00 (five hundred eighty thousand Rupiahs) per student per year for SD/SDLB in regencies/cities; and
  - b. Rp710,000.00 (seven hundred ten thousand Rupiahs) per student per year for SMP/SMPLB/SMPT in regencies/cities.

Article 2

- (1) BOS of the 2012 Fiscal Year is a component of Transfer Budget to Regions in the State Revenue and Expenditure Budget of the 2012 Fiscal Year.
- (2) BOS as referred to in paragraph (1) is a part of regional revenue and is budgeted in the Provincial Regional Revenue and Expenditure Budget of the 2012 Fiscal Year or the Revised Provincial Regional Revenue and Expenditure Budget of the 2012 Fiscal Year in Miscellaneous group of Legal revenues.
- (3) BOS is given to stimulate regions and not as a replacement from regional obligation to provide education budget in the Regional Revenue and Expenditure Budget for Regional BOS and/or Education Operational Aid.

Article 3

- (1) Allocation of BOS of the 2012 Fiscal Year of Rp23,594,800,000,000.00 (twenty three trillion five hundred ninety four billion eight hundred million Rupiahs) is provided for regions with the following details:
  - a. BOS allocated to regencies/cities through relevant



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province of Rp22,441,115,420,000.00 (twenty two trillion four hundred forty one billion one hundred fifteen million four hundred twenty thousand Rupiahs) for 36,579,003 (thirty six million five hundred seventy nine thousand and three) students consisting of 27,153,667 (twenty seven one hundred fifty three thousand six hundred sixty seven) Elementary students and 9,425,336 (nine million four hundred twenty five thousand three hundred thirty six) Junior High School students; and

b. Buffer fund of BOS of Rp1,153,684,580,000.00 (one trillion one hundred fifty three billion six hundred eighty four million five hundred eighty thousand Rupiahs) shall be used to anticipate the number of students who has not been counted or the increasing number of students from the previous quarter in the current fiscal year.

- (2) Details of BOS per province as referred to in paragraph (1) are attached in Appendix I, which constitutes an integral and inseparable part of this Regulation of Minister of Finance.
- (3) Details of BOS allocation for each regency/city in relevant province as referred to in paragraph (1) point a are calculated based on the data of school names and student number, as stipulated by the Minister of Education and Culture in Technical Guidelines of BOS Use of the 2012 Fiscal Year.
- (4) Disbursement of the Buffer Fund as referred to in paragraph (1) point b shall be made after getting recommendation of BOS less distribution from the Minister of Education and Culture in accordance with the availability and development of data of student number per quarter in the current budget year.

#### Article 4

- (1) Mechanism of BOS Distribution of the 2012 Fiscal Year is conducted through fund transfer from the State General Cash Account to Provincial Regional General Cash Account, to be then forwarded directly to education units in the form of grant.
- (2) BOS Distribution as referred to in Article 3 paragraph (1) point a is conducted quarterly, as follows:
  - a. Quarter I is conducted at the latest of 14 (fourteen) working days in the beginning of January 2012;
  - b. Quarter II is conducted at the latest of 7 (seven) working days in the beginning of April 2012;



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- c. Quarter III is conducted at the latest of 7 (seven) working days in the beginning of July 2012; and
  - d. Quarter IV is conducted at the latest of 7 (seven) working days in the beginning of October 2012.
- (3) Distribution of quarter I, II, III, and IV as referred to in paragraph (2) is conducted of  $\frac{1}{4}$  (one fourth) of BOS allocation.
- (4) Distribution of Buffer Fund as referred to in Article 3 paragraph (1) point b shall be conducted in quarter, namely:
- (1) point b is conducted quarterly, as follows:
    - a. Quarter I is conducted at the latest of 7 (seven) working days before quarter I ends;
    - b. Quarter II is conducted at the latest of 7 (seven) working days before quarter II ends;
    - c. Quarter III is conducted at the latest of 7 (seven) working days before quarter III ends; and
    - d. Quarter IV is conducted at the latest of 14 (fourteen) working days before quarter IV ends.

Article 5

- (1) Provincial Government is required to distribute BOS to each school at the latest of 7 (seven) working days after receiving BOS in the Provincial Regional General Cash Account every quarter.
- (2) BOS distribution as referred to in paragraph (1) refers to the details of BOS allocation of each school per regency/city as referred to in Article 3 paragraph (3).

Article 6

Governor is required to make and deliver:

- a. Report of BOS Distribution Realization to the Minister of Finance in this case Director of General of Financial Balance; and
- b. Report of BOS Absorption Realization to Minister of Education and Culture in this case Director General Elementary Education.

Article 7

- (1) Report of BOS Distribution Realization as referred to in Article 6 point a shall come together with Letter of Accountability Statement and List of Fund Disbursement Order Issued for Distribution.
- (2) Report of BOS Distribution Realization as referred to in paragraph (1) shall be delivered at the last of:



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- a. end of March 2012 for distribution of Quarter I;
  - b. end of June 2012 for distribution of Quarter II;
  - c. end of September 2012 for distribution of Quarter III;
  - d. end of December 2012 for distribution of quarter IV.
- (3) Format and Filling Guidance of Report of Distribution Realization as referred to in paragraph (1) are attached in Appendix II, which constitutes an integral and inseparable part of this Regulation of Minister of Finance.
  - (4) Form of Letter of Accountability Statement as referred to in paragraph (1) is attached in Appendix III, which constitutes an integral and inseparable part of this Regulation of Minister of Finance.
  - (5) Form of List of Fund Disbursement Order Issued for Distribution as referred to in paragraph (1) is attached in Appendix IV, which constitutes an integral and inseparable part of this Regulation of Minister of Finance.

Article 8

- (1) Report of BOS Absorption Realization as referred to in Article 6 point b contains the following conditions:
  - a. less distribution, in the case of minus difference between the number of transferred fund as referred to in Article 4 and the number of BOS payment realization to each school in relevant quarter; or
  - b. over distribution, in the case of plus difference between the number of transferred fund as referred to in Article 4 and the number of BOS payment realization to each school in relevant quarter.
- (2) Report of BOS Implementation Realization as referred to in paragraph (1) is made per quarter in accordance with the form as stipulated by Ministry of Education and Culture in the Technical Guidelines of BOS Use of the 2012 Fiscal Year.

Article 9

- (1) In the case of less / over distribution as referred to in Article 8 paragraph (1), Governor shall submit the calculation of BOS less / over distribution to the Minister of Education and Culture in this case the Director General of Elementary Education in the Report of BOS Implementation Realization as referred to in Article 6 point b.



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- (2) In accordance with the Report of BOS Absorption Realization as referred to in paragraph (1) the Minister of Education and Culture in this case the Director General of Elementary Education shall submit the recommendation of BOS less / over distribution to the Minister of Finance in this case the Director General of Financial Balance.
- (3) The recommendation of BOS less / over distribution as referred to in paragraph (2) shall be received by the Minister of Finance in this case the Director General of Financial Balance at the last of 30 (thirty) working days before the current quarter ends.
- (4) The recommendation of BOS less / over distribution as referred to in paragraph (3) shall be basis for distribution of BOS buffer fund as referred to in Article 3 paragraph (1) point b, to be distributed to provinces.

Article 10

In the event of over distribution as referred to in Article 8 paragraph (1) point b:

- a. the over distribution shall be calculated as a deduction in the distribution of BOS allocation as referred to in Article 3 paragraph (1) point a in the following quarter; or
- b. for Quarter IV, over distribution shall be calculated as a deduction in distribution of Quarter I of the following fiscal year with due regard to the recommendation of the Minister of Education and Culture in this case the Director General of Elementary education.

Article 11

Supervision on the implementation of BOS payment shall be conducted by functional supervising officers in accordance with the provisions of the legislation.

Article 12

In the case of misuse/abuse of BOS use in accordance with the audit of the functional supervising / investigating officers, the audit shall be a basis of sanction based on the provisions of legislation.

Article 13

- (1) BOS Allocation regulated in this Regulation of Minister of Finance shall include BOS allocation for BOS



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receiving schools in rural areas of the 2012 Fiscal Year.

- (2) BOS allocation for BOS receiving schools in rural areas of the 2012 Fiscal Year shall be based on the following conditions:
  - a. BOS distribution is conducted per semester;
  - b. BOS allocation is a part of BOS allocation per province; and
  - c. Details of BOS allocation is calculated based on the data of BOS receiving schools in rural areas and student number stipulated by the Minister of Education and Culture.
- (3) Conditions on BOS general guidelines and allocation for BOS receiving schools in rural areas of the 2012 Fiscal Year shall be regulated in a separate Regulation of the Minister of Finance.
- (4) In case Regulation of Minister of Finance as referred to in paragraph (3) is not stipulated, conditions on BOS general guidelines and allocation for BOS receiving schools in rural areas of the 2012 Fiscal Year shall be conducted in accordance with this Regulation of Minister of Finance.

Article 14

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta  
On December 9, 2011  
MINISTER OF FINANCE  
Signed  
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta  
On December 9, 2011  
MINISTER OF LAW AND HUMAN RIGHTS  
Signed

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 803

[Appendix .....](#)